

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1. Corporate Identity Number (CIN) : L12345XX4369YY
2. Name of the Listed Entity : NALCO Test Corp New
3. Year of Incorporation : 1981
4. Registered Office Address : NALCO Bhawan, P/1, Nayapalli, Bhubaneswar - 751013, Odisha, India (Test)
5. Corporate Office Address : NALCO Corporate Office, Plot No. P/1, Nayapalli, Bhubaneswar, Odisha 751013 (Test)
6. Email : testuser\_nalco\_1747888484369@example.com
7. Telephone : 06742301234
8. Website : https://nalcoindia.com/test
9. Financial Year for reporting : 2020-2021
10. Name of Stock Exchange(s) : NSE, BSE
11. Paid-up Capital (INR) : 12880000000
12. Contact for BRSR queries : Mr. Test Contact Person (nalco\_contact\_1747888484369@example.com)
13. Reporting boundary : Standalone

### II. Products / Services

15. Products/Services sold by the entity (accounting for 90% of Turnover):

Product/Service	NIC Code	% of total Turnover
Aluminium	24202	72.1
Alumina	20119	27.6

### III. Operations

16. Number of locations:

Location	Number of plants	Number of offices	Total
National	0	0	11
International	0	0	0

17. Markets Served by the entity:

- a) Number of locations : National: 24 States, International: 8 Countries
- b) Contribution of exports as a percentage of total turnover : 29.8%
- c) A brief on : Alumina and Aluminium products are sold to domestic customers through

types of customers      Memorandum of Understanding (MoU) agreements and by participating in tenders.  
Sales to international customers are conducted through online global tenders.

#### IV. Employees

18. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Particulars	Male	Female	Total
<b>EMPLOYEES (Executives)</b>			
Permanent	1502	86	1588
Other than Permanent	0	0	0
<b>Total employees</b>	<b>1502</b>	<b>86</b>	<b>1588</b>
<b>WORKERS</b>			
Permanent	3361	241	3602
Other than Permanent	12077	805	12882
<b>Total workers</b>	<b>15438</b>	<b>1046</b>	<b>16484</b>

b) Differently abled Employees and workers:

Particulars	Male	Female	Total
Differently abled employees	24	4	28
Differently abled workers	53	9	62

19. Participation/Inclusion/Representation of women:

Category	Total (A)	No. of Females (B)	% (B/A)
Board of Directors	16	2	12.50%
Key Management Personnel	7	0	0.00%

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

### 1. Statement by director responsible for the business responsibility report

NALCO is a Schedule 'A' Navratna CPSE (Central Public Sector Enterprise) under the Ministry of Mines, Government of India. It is committed to achieving sustainability in terms of Environment, Social, and Governance (ESG) aspects. NALCO acknowledges its role in mitigating the impact of climate change and prioritizes environmental stewardship. As a responsible corporate organization, NALCO is fully conscious of its societal responsibilities. The company places significant emphasis on corporate governance.

### 2. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)

**Name :** Shri Pankaj Kumar Sharma

**Designation :** Director (Production)

**DIN (if Director) :** 10041341

**Email :** dirprod@nalcoindia.co.in

**Phone :** 0674-2300660

### 3. Policy and management processes for NGRBC Principles

Principle	Has Policy	Board Approved	Policy Text/URL	Extends to Value Chain	Performance Against Target
P1: Social: Human Rights	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A
P2: Environmental: Natural Capital	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A
P3: Social: Employee Well-being	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A
P4: Social: Stakeholder Engagement	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A
P5: Governance: Ethical Conduct	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A

Principle	Has Policy	Board Approved	Policy Text/URL	Extends to Value Chain	Performance Against Target
			policies-docs/		
P6: Environmental: Circular Economy	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	Yes	N/A
P7: Governance: Policy Advocacy	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A
P8: Social: Inclusive Development	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	Yes	N/A
P9: Social: Customer Value	Yes	Yes	<a href="https://nalcoindia.com/company/policies-docs/">https://nalcoindia.com/company/policies-docs/</a>	No	N/A

## 9. Sustainability Committee

Has Committee : Yes

Committee Details: YES, the Company has Board level Sub- Committee i.e. CSR and Sustainability Development Committee responsible for decision making on sustainability related issues.

## 10. Details of Review of NGRBCs by the Company

Performance Review : Yes

Compliance Review : No

Review Undertaken By : Director Committee of the Board/Any other Committee

Frequency : Annually

## 11. Independent Assessment/Evaluation by External Agency

Conducted : No

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

### Essential Indicators

1. Anti-corruption/anti-bribery policy : No

2. Process for reporting concerns on unethical behavior : Yes

Process Details: Grievance procedure is available on HR manual. Policy to prevent sexual harassment is in place.

3. Number of instances of ethical concerns : 0

#### 4. Details of fines/penalties for corruption and conflicts of interest

Parameter	Current FY	Previous FY
Amount (INR)	0	0
Frequency	0	0

## PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

### Essential Indicators

#### 1. R&D and Capital Expenditure on Sustainability

Parameter	Current FY (%)	Details
R&D	5.3	Advancement in technology to transform Smelter plant hazardous waste SPL into valuable products.
Capital Expenditure	10.4	Capital expenditure (CAPEX) projects at the refinery and CPP focus on pollution control, recycling, reuse, and energy conservation.

2. Procedures for sustainable sourcing : Yes

Percentage of inputs sourced sustainably : 100%

#### 3. Reclaimed/Recycled Input Materials

E-waste processes : N.A.

Hazardous waste processes : N.A.

## PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

### Essential Indicators

#### 1. Details of employees and workers

## 2. Employee associations and collective bargaining

### 3. Details of retirement benefits

Benefit	Permanent Employees	Other than Permanent
Provident Fund	1592	0
Gratuity	1592	0
Superannuation Fund	0	0

### 4. Workplace accessibility for differently abled : No

### 5. Equal remuneration policy : No

Details: The entity ensures compliance with the Rights of Persons with Disabilities Act, 2016 within its premises.

### 6. Complaints on working conditions and health & safety

Category	Filed (Current FY)	Pending (Current FY)	Remarks
Working Conditions	0	0	N/A
Sexual Harassment	0	0	N/A

## PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

### Essential Indicators

#### 1. Stakeholder identification and engagement

Stakeholder Group	Whether Identified as Vulnerable	Channels of Communication	Frequency of Engagement
Shareholders	No	Emails, Letters, Website, Newspaper, AGMs	Regular & Need based
Community	Yes	Request letters- Emails, Community Meetings	Need based
Customers	No	Website, emails, Letters, Meetings	Regular and Need-based
Value Chain Partners	Yes	Website, Mobile Apps, Email, Letters	Regular and need based

#### 2. Feedback mechanism for vulnerable stakeholders : No

## PRINCIPLE 5: Businesses should respect and promote human rights.

### Essential Indicators

#### 1. Human rights training provided

Category	Total trained (No.)	% of total employees/workers
Employees - permanent	61	4%
Workers - permanent	0	0%

#### 2. Details of minimum wages paid

No minimum wage data available.

#### 3. Details of remuneration/salary/wages

Category	Male	Female	Median (M:F Ratio)
EMPLOYEES OTHER THAN BOD KMP	3546713	2950207	N/A
WORKERS	2639015	1861066	N/A

#### 4. Focal point for human rights : No

#### 5. Grievance redressal mechanisms : N/A

#### 6. Complaints received during current financial year

Type	Filed	Pending	Resolved	Remarks
Sexual Harassment	0	0	0	N/A
Discrimination at workplace	0	0	0	N/A

#### 7. Anti-retaliation mechanisms : N/A

#### 8. Human rights covered in business agreements : No

#### 9. Assessments for the year (% of plants/offices covered)

Assessment Type	Percentage
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%

Assessment Type	Percentage
Wages	100%

10. Corrective actions from assessments : N/A

## PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

### Essential Indicators

#### 1. Details of Total Energy Consumption and Energy Intensity (in Giga Joules)

Parameter	Current FY (GJ)
Total electricity consumption (A)	4359616
Total fuel consumption (B)	98580904
Energy consumption through other sources (C)	0
Energy intensity per rupee of turnover	0.00073
Energy intensity (optional metric)	N/A

#### 2. Operations in or near Ecologically Sensitive Areas/Biodiversity Hotspots

Location	Type of Operations	Compliance Status	Reason/Corrective Action
Panchpatmali Bauxite Mine, Damanjodi	Mining of bauxite	Yes	N/A

#### 3. Biodiversity Impact Assessment

#### 4. Details of Water Consumption and Discharge

Parameter	Current FY
Total water withdrawal (A)	44520694
Water recycled and reused (B)	0
Net water consumption (A-B)	44520694
Percentage of water recycled and reused	0%

#### 5. Details of Waste Management

No waste management data available.



## 6. Details of Greenhouse Gas (GHG) Emissions

Parameter	Current FY
Total GHG emissions (Scope 1 and 2) (A)	11186395
GHG emissions reduction initiatives (B)	0
Net GHG emissions (A-B)	0
Percentage reduction in GHG emissions	0%

## 7. Details of Air Emissions

No air emissions data available.

## 8. Compliance with Environmental Regulations

No compliance data available.

## 9. Environmental Certifications

No environmental certifications data available.

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

### Essential Indicators

#### 1. Affiliations with trade and industry chambers/associations

S.No.	Name of the trade and industry chambers/associations	Reach (State/National)
1	Aluminium Association of India	National
2	Confederation of Indian Industry	National
3	Standing Conference of Public Enterprise (SCOPE)	National

#### 2. Corrective action on issues related to anti-competitive conduct

No corrective actions on anti-competitive conduct reported.

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.**

## Essential Indicators

### 1. Details of Social Impact Assessments (SIA) of projects

No Social Impact Assessments conducted.

### 2. Rehabilitation and Resettlement (R&R) projects

S.No.	Name of Project	State	District	No. of PAFs	Amounts Paid (INR)
1	Utkal D Coal Mines	Odisha	Angul	235	1800000000
2	Utkal E Coal Mines	Odisha	Angul	979	N/A

3. Community grievance mechanisms : N/A

### 4. Input material sourcing (Current FY)

Directly from MSMEs/small producers (%) : 29.9%

Directly from district and neighbouring districts (%) : 47.1%

## PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

## Essential Indicators

### 1. Consumer complaints

Category	Received during current FY	Pending resolution	Remarks
Data privacy	0	0	N/A
Advertising	0	0	N/A
Cyber-security	0	0	N/A
Delivery of essential services	0	0	N/A
Restrictive trade practices	0	0	N/A
Unfair trade practices	0	0	N/A
Other consumer issues	6	0	N/A

### 2. Product recalls

Product Category	Number of instances (Current FY)	Reasons for recall
voluntary recall	0	N.A.

### 3. Information on product or service labelling

No product/service information data available.

4. Consumer survey satisfaction score : N/A

### 5. Data security and privacy policy

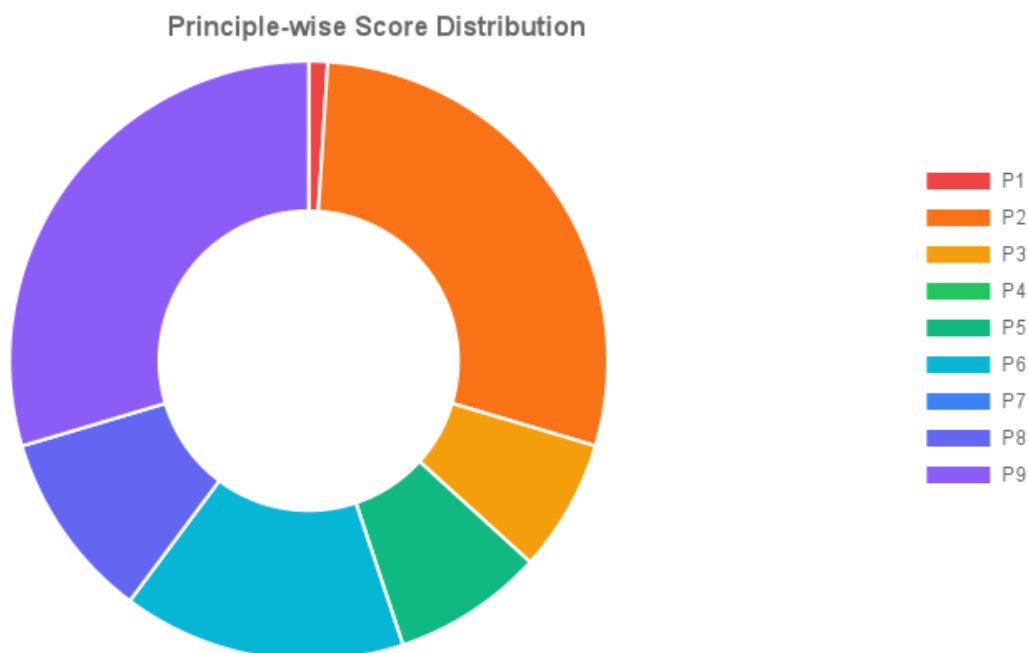
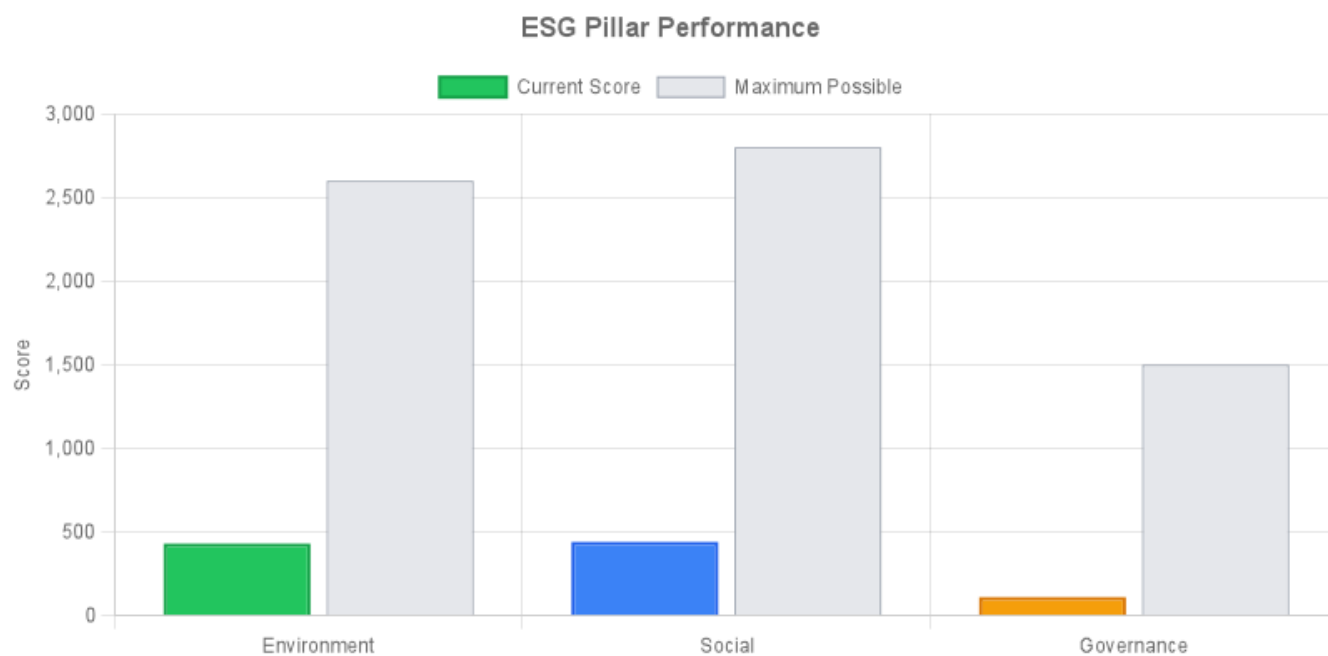
Has policy : Yes

Policy weblink : <https://NALCOindia.com/home/privacy-policy/>

Cybersecurity investment (% of revenue) : N/A

6. Corrective actions for issues related to consumer complaints : N/A

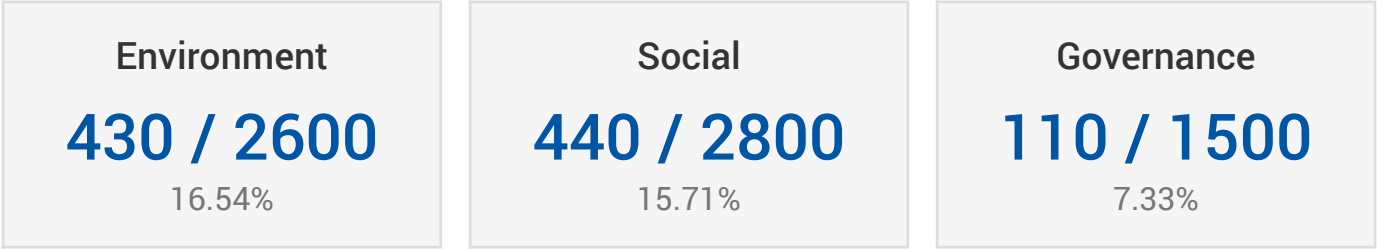
## ESG Scoring Summary



Total ESG Score  
**980 / 6900**  
 14.20%

Previous Year  
**N/A**

Pillar-wise Performance



Detailed Principle Scores

Principle	Score
Principle 1	10
Principle 2	280
Principle 3	70
Principle 4	0
Principle 5	80
Principle 6	150
Principle 7	0
Principle 8	100
Principle 9	290