

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 : 2023-2024
- 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
Alumina	23454	50

III. Operations

16. Number of locations:

Location	Number of plants	Number of offices	Total
National	0	0	2
International	0	0	0

17. Markets Served by the entity:

- a) Number of locations : National: 1 States, International: 0 Countries
- b) Contribution of exports as a percentage of total turnover : 0%
- c) A brief on types of customers : Test customer base

IV. Employees

18. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Particulars	Male	Female	Total
EMPLOYEES (Executives)			
Permanent	1	1	2
Other than Permanent	0	0	0
Total employees	1	1	2
WORKERS			
Permanent	1	1	2
Other than Permanent	0	0	0
Total workers	1	1	2

b) Differently abled Employees and workers:

Particulars	Male	Female	Total
Differently abled employees	0	0	0
Differently abled workers	0	0	0

19. Participation/Inclusion/Representation of women:

Category	Total (A)	No. of Females (B)	% (B/A)
Board of Directors	2	1	50.00%
Key Management Personnel	2	1	50.00%

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

1. Statement by director responsible for the business responsibility report

This is a test director statement for Section B.

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

Name : Test Responsible Person
Designation : Chief Sustainability Officer
DIN (if Director) : 12345678
Email : test.responsible@example.com
Phone : +91-9999999999

3. Policy and management processes for NGRBC Principles

Principle	Has Policy	Board Approved	Policy Text/ URL	Extends to Value Chain	Performance Against Targets
P1: Social: Human Rights	Yes	Yes	https://example.com/policy1	Yes	Performance for P1
P2: Environmental: Natural Capital	Yes	Yes	https://example.com/policy2	Yes	Performance for P2
P3: Social: Employee Well-being	Yes	Yes	https://example.com/policy3	Yes	Performance for P3
P4: Social: Stakeholder Engagement	Yes	Yes	https://example.com/policy4	Yes	Performance for P4
P5: Governance: Ethical Conduct	Yes	Yes	https://example.com/policy5	Yes	Performance for P5
P6: Environmental: Circular Economy	Yes	Yes	https://example.com/policy6	Yes	Performance for P6
P7: Governance: Policy	Yes	Yes	https://example.com/policy7	Yes	Performance for P7

Principle	Has Policy	Board Approved	Policy Text/ URL	Extends to Value Chain	Performance Against Targets
Advocacy					
P8: Social: Inclusive Development	Yes	Yes	https://example.com/policy8	Yes	Performance for P8
P9: Social: Customer Value	Yes	Yes	https://example.com/policy9	Yes	Performance for P9

9. Sustainability Committee

Has Committee : Yes

Committee Details: CSR and Sustainability Development Committee, 5 members including 2 women.

10. Details of Review of NGRBCs by the Company

Performance Review : Yes

Compliance Review : Yes

Review Undertaken By : Board Committee

Frequency : Annually

11. Independent Assessment/Evaluation by External Agency

Conducted : Yes

Agency Name : External ESG Auditors Ltd.

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 : No

3. Number of instances of ethical concerns : 0

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

No fines or penalties reported.

Leadership Indicators

Board awareness on ESG risks and opportunities : No

Processes to avoid conflicts of interest : No

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	45	heff
Capital Expenditure	53.99	rrrttt

2. Procedures for sustainable sourcing : No

3. Reclaimed/Recycled Input Materials

E-waste processes : eswas

Hazardous waste processes : tyhhhfg

Other waste processes : ehth

4. Extended Producer Responsibility (EPR)

Collection plan in line with EPR : Yes

Leadership Indicators

1. Life Cycle Assessments (LCA)

LCA conducted : No

4. Products/Packaging Reclaimed at End of Life (MT)

Waste Category	Reused (MT)	Recycled (MT)	Safely Disposed (MT)
E WASTE	21	98	80
PLASTICS	32	3	76
OTHER WASTE	45	5	21
HAZARDOUS WASTE	45	67	5

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

Category	Total Eligible	Covered by Collective Bargaining (%)
Permanent Employees	0	0%
Permanent Workers	0	0%

3. Details of retirement benefits

Benefit	Permanent Employees	Other than Permanent
Provident Fund	5	98
Gratuity	67	67
Superannuation Fund	6	87

4. Workplace accessibility for differently abled : No

5. Equal remuneration policy : No

6. Complaints on working conditions and health & safety

Leadership Indicators

Well-being measures beyond legal requirements : No

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

Essential Indicators

1. Stakeholder identification and engagement

No stakeholder identification data available.

2. Feedback mechanism for vulnerable stakeholders : No

Leadership Indicators

Stakeholder consultation on ESG risks : No

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

1. Human rights training provided

No human rights training data available.

2. Details of minimum wages paid

Category	Equal to Minimum Wage	More than Minimum Wage
Employees - permanent male	0	0
Employees - permanent female	0	0
Employees - other than permanent male	0	0
Employees - other than permanent female	0	0
Workers - permanent male	0	0
Workers - permanent female	0	0
Workers - other than permanent male	0	0
Workers - other than permanent female	0	0

3. Details of remuneration/salary/wages

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

4. Focal point for human rights : Yes

5. Grievance redressal mechanisms : N/A

6. Complaints received during current financial year

Type	Filed	Pending	Resolved	Remarks
Sexual Harassment	0	0	0	
Discrimination at workplace	0	0	0	
Child Labour	0	0	0	
Forced Labour/ Involuntary Labour	0	0	0	
Wages	0	0	0	

Type	Filed	Pending	Resolved	Remarks
Other human rights related issues	0	0	0	

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	null%
Forced/Involuntary Labour	null%
Sexual Harassment	null%
Discrimination at workplace	null%
Wages	null%

10. Corrective actions from assessments : N/A

Leadership Indicators

1. Process modification due to HR grievances : N/A

2. HR due-diligence scope : N/A

3. Premise accessible to differently abled : N/A

4. Assessment of value chain partners (% by business value)

Assessment Type	Percentage
Sexual Harassment	null%
Discrimination at workplace	null%
Child Labour	null%
Forced Labour	null%
Wages	null%

5. Corrective actions from value chain 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)	10
Total fuel consumption (B)	8
Energy consumption through other sources (C)	1
Energy intensity per rupee of turnover	na
Energy intensity (optional metric)	N/A

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

sensitive

3. Biodiversity Impact Assessment

Biodiversity Impact Assessed & Reported : Yes

Details: nope

4. Details of Water Consumption and Discharge

No water consumption or discharge data available.

5. Details of Waste Management

Parameter	Current FY
Total waste generated (A)	0
Waste recycled (B)	0
Waste disposed (C)	0
Recycling rate	0%

6. Details of Greenhouse Gas (GHG) Emissions

No GHG emissions data available.

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

No memberships in trade and industry chambers/associations reported.

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

No corrective actions on anti-competitive conduct reported.

Leadership Indicators

1. Public policy positions advocated

No public policy positions advocated 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

No Rehabilitation and Resettlement projects.

3. Community grievance mechanisms : N/A

4. Input material sourcing (Current FY)

Directly from MSMEs/small producers (%) : N/A

Directly from district and neighbouring districts (%) : N/A

Leadership Indicators

1. Social impact mitigation actions

No social impact mitigation actions reported.

2. CSR projects in aspirational districts

No CSR projects in aspirational districts.

3. Preferential procurement

Has preferential procurement policy : No

4. IP and traditional knowledge benefits

No IP and traditional knowledge benefits reported.

5. IP disputes and traditional knowledge actions

No IP disputes or traditional knowledge actions reported.

6. CSR project beneficiaries details

No CSR project beneficiaries details reported.

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

Essential Indicators**1. Consumer complaints**

No consumer complaints data available.

2. Product recalls

No product recalls reported.

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**

No data security and privacy policy information available.

6. Corrective actions for issues related to consumer complaints : N/A**7. Ethical supply chain governance**

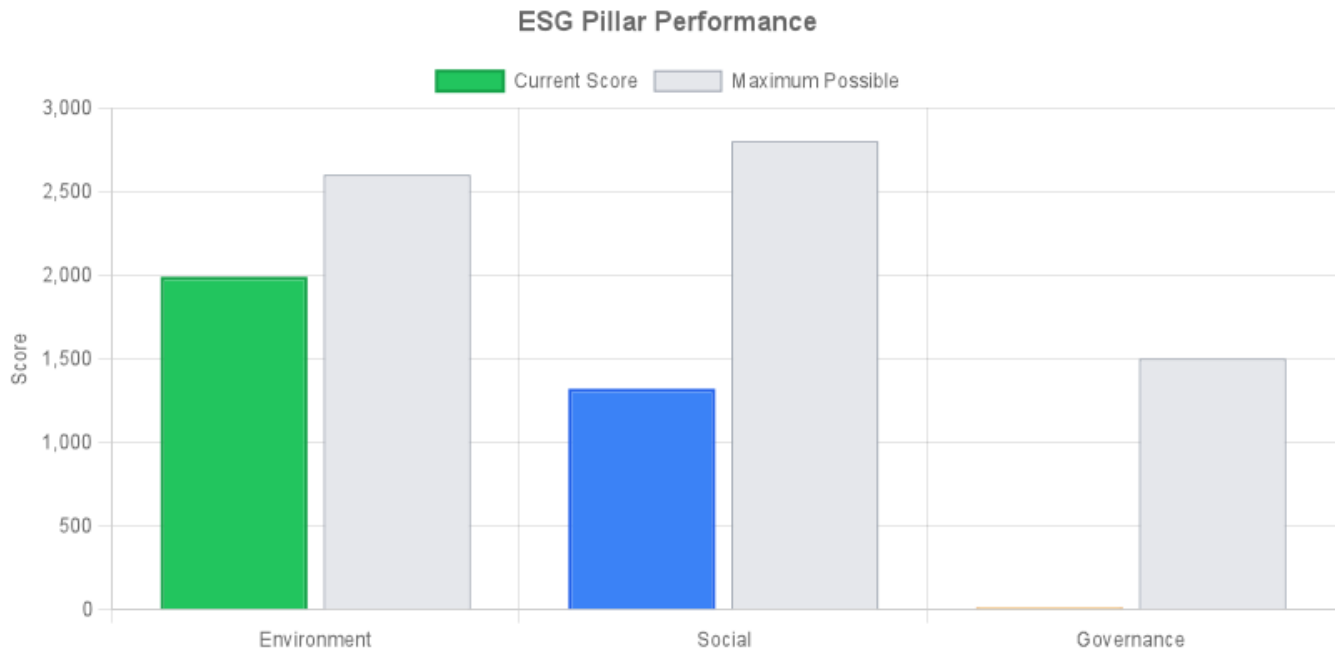
Has integrated framework : No

Leadership Indicators**1. Product/service information channels and platforms : N/A****2. Steps to inform and educate consumers on safe usage : N/A****3. Mechanisms to inform about risks and service disruption : N/A****4. Product information display**

Displays product information above mandate : N/A

5. Consumer survey and action plan

ESG Scoring Summary



Total ESG Score
3320 / 6900
 48.12%

Previous Year
480 / 6900

YoY Δ: +2840

Pillar-wise Performance

<div>Environment</div> <div>1990 / 2600</div> <div>76.54%</div>	<div>Social</div> <div>1320 / 2800</div> <div>47.14%</div>	<div>Governance</div> <div>10 / 1500</div> <div>0.67%</div>
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Detailed Principle Scores

Principle	Score
Principle 1	10
Principle 2	290
Principle 3	570
Principle 4	0
Principle 5	390
Principle 6	1700
Principle 7	0
Principle 8	0
Principle 9	360