

## Annexure VII to the Directors' Report

**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING**

The Directors present the Business Responsibility and Sustainability Reporting for the financial year ended on 31<sup>st</sup> March, 2023.

**SECTION A : GENERAL DISCLOSURE:****I. DETAILS OF LISTED ENTITY**

1	Corporate Identity Number (CIN) of the Company	L26910GJ1998PLC034400
2	Name of the Company	Cera Sanitaryware Limited
3	Year of Incorporation	1998
4	Registered Office address	9, GIDC Industrial Estate, Kadi-382715, Dist. Mehsana, Gujarat, India.
5	Corporate Address	7 <sup>th</sup> & 8 <sup>th</sup> Floor, B Wing, Privilon, Ambli BRTS Road, ISKCON Cross Roads, Ahmedabad 380059
6	Email ID	kadi@cera-india.com
7	Telephone	2764-243000, 242329, 079-49112222
8	Website	www.cera-india.com
9	Financial year of which Reporting is being done	2022-23
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid Up Capital	₹ 650.29 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Hemal Sadiwala 2764-243000, 242329 hemal.sadiwala@cera-india.com
13	Reporting boundary:	Standalone

**II. PRODUCTS / SERVICES****14. Details of business activities (accounting for 90% of the turnover):**

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Trading	Manufacturing and Trading of Sanitaryware, Faucetsware, Tiles, Bathroom accessories & Allied products.	100%

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

S.No.	Product / Service	NIC Code*	% of Total Turnover contributed
1	Manufacturing and Trading of Sanitaryware	239	48
2	Manufacturing and Trading of Faucetsware	281	34
3	Manufacturing and Trading of Bathroom accessories & Allied products	281	7
4	Trading of Tiles	239	11

\* NIC -2008

**III. OPERATIONS****16. Number of locations where plants and/or operations/offices of the entity are situated:**

Location.	Number of Plants	Number of Offices*	Total
National	2	38	40
International	0	0	0

\* Including Depots

**17. Markets served by the entity:****a. Number of locations**

Location.	Number
National (No. of states)	25 states of India
International (No. of countries)	35 countries in World

**b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.92%****c. A brief on types of customers:**

CERA caters to the consumers through dealers and sub dealer network. We also cater to institutional customers in building construction.

## IV. EMPLOYEES

## 18. Details as at the end of Financial Year :

## a. Employees and workers (including differently abled) :

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	<b>EMPLOYEES</b>					
1.	Permanent (D)	1205	1133	94.02%	72	5.98%
2.	Other than Permanent (E)	110	106	96.36%	4	3.67%
3.	<b>Total employees (D+E)</b>	<b>1315</b>	<b>1239</b>	<b>94.22%</b>	<b>76</b>	<b>5.78%</b>
	<b>WORKERS</b>					
4.	Permanent (F)	1318	1316	99.84%	2	0.16%
5.	Other than Permanent (G)	1866	1716	91.96%	150	8.04%
6.	<b>Total workers (F+G)</b>	<b>3184</b>	<b>3032</b>	<b>95.23%</b>	<b>152</b>	<b>4.77%</b>

## b. Differently abled Employees and workers :

S.No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	<b>DIFFERENTLY ABLED EMPLOYEES</b>					
1.	Permanent (D)	3	3	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	<b>Total differently abled employees (D+E)</b>	<b>3</b>	<b>3</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
	<b>DIFFERENTLY ABLED WORKERS</b>					
4.	Permanent (F)	10	10	100%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	<b>Total differently abled workers (F+G)</b>	<b>10</b>	<b>10</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

## 19. Participation / Inclusion / Representation of women

	Total(A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	2	22.22
Key Management Personnel*	2	0	0

\* Excluding Board of Directors

## 20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2022-23 (Turnover rate in the year prior to the previous FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in current FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	16%	14%	18%	21%	18%	9%	9%	9%
Permanent Workers	3%	0%	3%	6%	0%	6%	7%	33%	7%

## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

## 21.(a) Names of holding / subsidiary / associate companies / joint ventures

S.No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/Associate/ JointVenture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) *
1	Packcart Packaging LLP	Subsidiary	51	No
2	Race Polymer Arts LLP	Subsidiary	51	No

- Anjani Tiles Limited ceased to be the Subsidiary Company w.e.f. 23<sup>rd</sup> March, 2023.

\* The Company encourages subsidiaries to adopt Business Responsibility initiatives, policies and practices.

**VI. CSR DETAILS**

22.(i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : **Yes**

(ii) Turnover (in ₹) **1,79,324.33 Lakhs**

(iii) Net worth (in ₹) **1,16,921.54 Lakhs**

**VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

**23. Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23			FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Policies which are required by the law is available on the website of the Company i.e. <a href="https://www.cera-india.com/policy-and-statutory-documents-and-the-policies-procedures/SOPs">https://www.cera-india.com/policy-and-statutory-documents-and-the-policies-procedures/SOPs</a> which are internal to the Company are available on the intranet of the Company	0	0	N.A	0	0	N.A
Investors (other than shareholders)		0	0	N.A	0	0	N.A
Shareholders		3	0	N.A	2	0	N.A
Employees and workers		0	0	N.A	0	0	N.A
Customers		0	0	N.A	0	0	N.A
Value Chain Partners		0	0	N.A	0	0	N.A
Other (please specify)		0	0	N.A	0	0	N.A

**24. Overview of the entity’s material responsible business conduct issues (ESG)**

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy and GHG Management	Opportunity	Globally, greenhouse gas emissions (GHG) are contributing to global warming. Managing energy consumption efficiently and fuel consumption responsibly provides an opportunity to create both operational efficiencies in the business as well as contribute to lowering the overall GHG foot print for our company. Focusing on Green Manufacturing through: - Very less emissions from Kilns, reducing effluents - Renewable Energy – minimize use of non-renewable power sources - the company has installed fuel efficient burners to control gas consumption and in addition to this, every effort is made by the company to adapt any technological developments in energy conservation. - To compensate the energy consumption by way of electricity, Company has an installed capacity of Wind Turbines and Solar Plants of which generates Company’s maximum electricity requirement		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water management	Risk & Opportunity	<p>The rising water scarcity due to climate change poses significant risks and requires companies to have an effective mitigation plan to conserve and judiciously use the water to meet the requirements. These challenges also provide us an opportunity to develop innovative water-saving products to meet the customer's demand.</p> <ul style="list-style-type: none"> <li>- CERA ensure Water Savings for all consumers through innovative design.</li> <li>- Company will also emphasis the development and sale of WATER saving products which are very crucial for the sustenance of environment and preservation of eco system. 48% of products in the portfolio are water saving products.</li> </ul>	We have made more than 10 wells for rain water harvesting inside the manufacturing plant and staff colony.	Positive and Negative
3	Waste Management	Opportunity	<p>Better waste segregation and collection processes to improve the efficiency of the process, CERA has a robust collection and recycling process already in place with an intent to reduce plastic, paper and other consumption. The Company has also appointed Waste Management Agency. At the factory level, CERA will itself segregate the waste and dispose it off by selling it to a Govt approved recycler</p>		Positive
4	CSR	Opportunity	<p>Need Assessment done prior to project execution of CSR projects, which enable us to better serve the community and their requirement.</p> <p>CERA is involved in various social welfare activities and has always considered social contribution a primary objective . Regularly undertakes Education Programmes, Health Programmes, Rural Development, Skill Development classes and distribution of scholarships under its CSR programme</p> <p>Cera has made a considerable positive impact to the surrounding areas of its manufacturing facility</p>		Positive
5	Human Rights	Risk	<p>Changing regulations around human rights pose as a challenge parameters on human rights such as fair working environment, equal opportunities, remuneration, freedom of association without ethnic discrimination will impact the performance of the company on the social front from the employee's perspective.</p>	<ul style="list-style-type: none"> <li>- CERA putting its substantial efforts to ensure that no human right violations are ensured in the entire line of our business</li> <li>- The Company has adopted various policies namely code of conduct, Anti-Corruption Policy, Business Ethics &amp; Labour Policy, Policy on</li> </ul>	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				Child Labour & Forced Labour, Policy on Sexual Harassment, Whistle-blower Policy to protect the Human Rights Issues of the Employees. The Policies are available on the website of the Company.	
6	Employee engagement, safety and well-being	Opportunity	<p>Employees are our biggest assets. Robust employee engagement, safety, and well-being drives enhanced productivity for the Company.</p> <p>This material aspect is therefore an opportunity to integrate employees' views in the core functioning of the Company, while ensuring employee satisfaction and safety in each process.</p> <p>- Many efforts and initiatives have been put in place to ensure employee health and safety.</p> <p>The company is ISO 45001 : 2018 certified and has an Occupational, Health &amp; Safety Policy.</p>		Positive
7	Product quality and safety	Opportunity	<p>To distinguish ourselves as market leaders and to be the most the preferred consumer brand in sanitaryware and bathroom allied products.</p> <p>CERA has established strong market connects and build legacy brands that ensure consumer satisfaction.</p>		Positive
8	Supply Chain Management	Opportunity	<p>Our supply chain has also ensured us to have competitive pricing and pass on its benefit to our consumers without any business disruptions.</p> <p>Our business continuity plan and risk management plan has covered all foreseeable risks in our supply chain with measures already underway to address risk if any.</p>		Positive

**SECTION B : MANAGEMENT AND PROCESS DISCLOSURES**

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

- P1 Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
- P2 Businesses should provide goods and services in a manner that is sustainable and safe
- P3 Businesses should respect and promote the well-being of all employees, including those in their value chains
- P4 Businesses should respect the interests of and be responsive towards all its stakeholders
- P5 Businesses should respect and promote human rights
- P6 Businesses should respect, protect and make efforts to restore the environment
- P7 Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P8 Businesses should promote inclusive growth and equitable development
- P9 Businesses should engage with and provide value to their consumers in a responsible manner

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<b>Policy and management processes</b>									
1a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/No)	Yes								
c.	Web Link of the Policies, if available	All policies which are required to be disclosed under various governing regulations have been placed on the website <a href="https://www.cera-india.com/policy-and-statutory-documents">https://www.cera-india.com/policy-and-statutory-documents</a>								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No, the Company encourage its value chain partners to adopt best practices to achieve responsible business operations								
4	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea standards (e.g.SA8000, OHSAS,ISO,BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 for quality Management System, ISO 45001:2018 Safety management system, ISO 14001:2018 Environment management system Product confirmation to BIS (ISI), IAPMO,CE,								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Company's policies outlines its commitments towards sustainability and responsible business								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons incase the same are not met.	Performance of the Company is described in the Directors' Report and its Annexures forming part of this Annual Report.								
<b>Governance, leadership and oversight</b>										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )	The Company is committed to integrating ESG principles into its businesses which is central to improving the quality of life of the communities it serves. Cera Sanitaryware follows a holistic approach towards Environmental, Social and Governance matters. Cera Sanitaryware values the trust reposed by its stakeholders including customers,the communities in which it operates and society at large and has strived hard to protect and preserve their interests.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	<ul style="list-style-type: none"> <li>DIN Number : 09290890</li> <li>Name : Shri Anupam Gupta</li> <li>Designation : Executive Director (Technical)</li> <li>Telephone : (02764) 243000, 242329</li> </ul>								
9	Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, the Company have appointed Shri Anupam Gupta, Executive Director (Technical) and Shri Ayush Bagla, Executive Directors to oversee implementation of the ESG principles, policies and report to the Board on its implementation strategy and progress.								

10 Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	We have internal control measures that check compliance on a regular basis.								
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										No, Company's internal control procedures ensure periodic assessment of our operations to verify compliance to our policies and applicable regulations.								
12. If, answer to question 1 about is no i.e. not all principles are covered by a policy, reasons to be stated; : <b>Not Applicable</b>																		

**SECTION C [PRINCIPLE-WISE PERFORMANCE DISCLOSURE] :**

**PRINCIPLE 1 : [BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE]**

**ESSENTIAL INDICATORS**

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
- Board of Directors	(As part of Board meeting / Committees meetings) 4 Board meetings and 11 Committee meetings	- Corporate Governance - Companies Act, and rules made there under - SEBI Regulations - ESG related issues & updates - CSR initiatives - Risk Management - Familiarization programmes	100%
- Key Managerial Personnel			
- Employees other than BoD and KMPs	Multiple	- Our employees receive multiple trainings throughout the year on topics such as Health and Safety trainings, Anti-corruption and bribery topics, Prevention of Sexual Harassment topics, code of conduct, regulatory updates, awareness, etc.	100%
- Workers	Multiple	- Our Worker receive multiple trainings throughout the year on topics such as - Health and Safety trainings, Anti-corruption and bribery topics, Prevention of Sexual Harassment topics, Human Risks, Workplace Regulatory Compliances, Skill Improvement, Waste Reduction, Energy efficiency, etc.	Have started full day training sessions for workmen on One Culture

2. Details of fines / penalties /punishment/ award/ compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the Company's website) ;

Monetary					
	NGRNC Principle	Name of the Regulatory Enforcement Agencies / Judicial Institutions	Amount ( In lakhs)	Brief of the Case	Has an Appeal been preferred ? ( Yes/No)
Penalty/Punishment/ Fine			NIL		
Settlement			NIL		
Compounding Fees			NIL		
Non-Monetary					
	NGRNC Principle	Name of the Regulatory Enforcement Agencies/ Judicial Institutions	Brief of the Case		Has an Appeal been preferred ? ( Yes/No)
Imprisonment			NIL		
Punishment			NIL		

**During the financial year, no penalty / fine, settlement, compounding fee, imprisonment, or any kind of punishment has been imposed on Directors and KMPs.**

3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or non-monetary action has been appealed.

**Not Applicable**

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

**Yes, The Company has anti-corruption or anti-bribery policy. The Policy is placed on the website of the Company. The weblink is <https://www.cera-india.com/policy-and-statutory-documents>**

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption:  
**No disciplinary action was taken against any Directors / KMPs / Employees / Workers by any Law enforcement agency for charges of bribery / corruption.**
6. Details of complaints with regard to conflict of interest:  
**No complaints received in relation to issues of conflicts of interest of Directors / KMPs.**
7. Provide details of any corrective action taken or under way on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest. : **Not Applicable**

**LEADERSHIP INDICATORS**

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
<b>The Company has been encouraging its vendors to follow the path of sustainability. The Company has a strong emphasis on ESG factors in addition to general competences, finances, and capacity. Further, during the year attention was given to operations and procedures in order to reduce waste and make processes more energy efficient.</b>		

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.  
**Yes, the Company has a dedicated code of conduct to manage conflict of interests involving members of the Board. The code of conduct is available on the website of the Company: <https://www.cera-india.com/policy-and-statutory-documents/code-of-conduct>**

**PRINCIPLE 2 : BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE****ESSENTIAL INDICATORS**

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2022-23	FY 2021-22	Details of Improvements in environmental and social impacts
<b>R&amp;D - Recurring</b>	₹ 145.59 Lakhs	₹ 188.94 Lakhs	Expenditure incurred for energy efficiency, safety, waste management, water consumption reduction etc., more details are mention in <b>Annexure III</b> of Directors Report
<b>R&amp;D - Capex</b>	₹ 43.43 Lakhs	₹ 1.44 Lakhs	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)  
b. If yes, what percentage of inputs were sourced sustainably?  
**Yes, Vendors from whom major raw materials are sourced are complied with the requirement of environmental standards. Selection of vendor is done based on the long-term perspective after validating about social, ethical and environmental performance effect.**
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
- **We do collection and recycle of plastics through certified recyclers (CPCB)**
  - **E-waste dispose through approved and authorised vendors for disposing environmentally friendly**
  - **Other waste, we recycle and reuse in the production process.**
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

**EPR is not applicable to the Company.**

**LEADERSHIP INDICATORS**

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

**We have not conducted any LCA Studies**

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

**CERA products are made from earthy materials and which are non- reactive, non-inflammable and non-hazardous in nature and products are made at high temperature and which makes solid composite inert products. These makes products non-impact on social and in significant impact on environment. We practice environment-friendly manufacturing processes while ensuring compliance with applicable regulations and laws. However, we recognize the importance of understanding the impact of our products on environmental and social aspects.**

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry). (Costing/Accounts)

Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23	FY 2021-22
Green waste*	15%	22%
Fired waste	12%	13%

\*Due to technology improvement, there was reduction in Green waste, hence percentage has been reduced in reporting period as compare to previous year.



4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2022-23			FY 2021-22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Very small quantity of plastic is used in our packaging. There is no process of reclaiming it.					
E-waste	Not applicable, the Company does not sell electronic products					
Hazardous waste	Not applicable, the Company does not sell products with hazardous substances					
Other waste	Not applicable					

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
<b>CERA is not undertaking reclamation of our products sold as, sanitaryware, Faucetware, Tiles and bathware products, as they have a long lifespan. The cardboard used in our packaging material is recyclable.</b>	

**PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**

**ESSENTIAL INDICATORS**

1. a. Details of measures for the well-being of employees:

**% of Employees covered by**

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	1133	701	62%	1133	100%	0	0%	0	0%	0	0%
Female	72	38	53%	72	100%	72	100%	0%	0%	0	0%
<b>Total</b>	<b>1205</b>	<b>739</b>	<b>61%</b>	<b>1205</b>	<b>100%</b>		-		-		-
<b>Other than Permanent employees</b>											
Male	106	76	72%	0	0%	0	0%	0	0%	0	0%
Female	4	0	0%	0	0%	4	100%	0%	0%	0	0%
<b>Total</b>	<b>110</b>	<b>76</b>	<b>69%</b>	<b>-</b>	<b>0%</b>		-		-		-

b. Details of measures for the well-being of workers:

**% of Workers covered by**

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	1316	0	0%	1316	100%	0	0%	0	0%	0	0%
Female	2	0	0%	2	100%	2	100%	0	0%	0	0%
<b>Total</b>	<b>1318</b>	<b>0</b>	<b>0%</b>	<b>1318</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent Workers</b>											
Male	1716	0	0%	0	0%	0	0%	0	0%	0	0%
Female	150	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>1866</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

2. Details of retirement benefits, for Current FY and Previous Financial Year.-

	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	9.04%	93.77%	Y	12.39%	95.66%	Y
Others—please specify	0	0	N.A.	0	0	N.A.

3. **Accessibility of workplaces**

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

**We ensure differently abled persons do not face any issue in all CERA locations/facilities.**

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 ? If so, provide a web-link to the policy.  
**Yes, our Business Responsibility policy clearly states our commitment as an equal opportunity employer. The Company advocates a constructive business environment which ensures equal employment opportunities for all without any discrimination**
5. Return to work and Retention rates of permanent employees and workers that took parental leave. **Not Applicable**
6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, 1. Vishwas Setu established for daily shop floor grievances and support management tool as redressal mechanism; 2. Meeting with union representative & VP HR irrespective of categories. 3. Shop floor Visits – VP HR, DGM IR, Security Head daily basis grievances addressed
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2022-23			FY 2021-22		
	Total employees/ workers i respective category (A)	No. of employees/ workers in Respective category, who are part of association(s) or Union (B)	% (B/ A)	Total employees/ workers i respective category (C)	No. of employees/ workers in Respective category, who are part of association(s) or Union (D)	% (D/ C)
<b>Total Permanent Employees</b>	1205	0	0	1065	0	0
- Male	1133	0	0	998	0	0
- Female	72	0	0	67	0	0
<b>Total Permanent Workers</b>	1318	1313	99%	1337	1332	99%
- Male	1316	1311	99%	1335	1330	99%
- Female	2	2	100%	2	2	100%

8. Details of training given to employees and workers:

Category	Total(A)	FY 2022-23				Total(D)	FY 2021-22			
		On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill Upgradation	
		No. (B)	%(B/ A)	No. (C)	%(C/ A)		No. (E)	%(E/ D)	No.(F)	%(F/ D)
<b>Employees</b>										
Male	1133	41	3%	44	4%	998	425	43%	54	5%
Female	72	12	17%	13	18%	67	13	19%	13	19%
<b>Total</b>	1205	53	4%	57	5%	1065	438	41%	54	5%
<b>Workers</b>										
Male	1308	500	38%	808	62%	1649	1649	100%	303	18%
Female	264	160	61%	104	39%	95	95	100%	09	9%
<b>Total</b>	1572	660	42%	912	58%	1744	1744	100%	312	18%

9. Details of performance and career development reviews of employees and worker:

Category	Total (A)	FY 2022-23		Total(C)	FY 2021-22	
		No. (B)	%(B/ A)		No. (D)	%(D/C)
<b>Employees</b>						
Male	Every Year Performance appraisal process is taken care during which their career growth opportunities are given and appraise further for every upcoming new financial year targets.					
Female						
<b>Total</b>						
<b>Workers</b>						
Male	Worker career development is done in several stages from Unskilled to Semiskilled to Skilled category. Continuous on the job monitoring and assessment done at shop floor.					
Female						
<b>Total</b>						

10. Health and safety management system :

- a. Whether an occupational health and safety management system has been implemented by the entity? (**Yes/ No**). If yes, the coverage such system?

**Yes, Cera has health and safety management system in all our locations. The Company has Occupational, Health & Safety Policy.**

**At Cera, occupational health, safety of employee is our prime concern and important objective. We are conscious of our responsibility for creating, maintaining and ensuring safe and smooth work environment, reduce health and safety hazards through application of technology and safe work practices for sustainable development.**

**We committed to provide atmosphere to every employee including worker representative to assume self-responsibility, take active part and extended fullest co-operation in maintaining and improving health & safety standards**

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

**The health & safety team in all our location regularly undertakes audits & inspections including workers and supervisor's feedback. Recommendations are discussed and suitably implemented. We encourage our employees and workers to report any unsafe conditions or unsafe acts or near miss incidents promptly to the health & safety team to ensure corrective action in timely manner**

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.(Y/N)  
**Yes, all workers are permitted to work only after they are given safety briefing on the activities to be performed. Workers are encouraged to report any work related hazard through internal communication. All work hazard reported are actioned upon by health & safety team.**
- d. Do the employees/worker of the entity have access to non-occupational medical and health care services?(Yes/ No)  
**Yes, the Company has medical facilities at its manufacturing locations. Employees and their immediate families have medical insurance or are covered under ESI benefits that covers hospitalisation costs in the event of an accident or other unforeseen medical emergencies.**

11. Details of safety related incidents, in the following format:

Safety Incident / Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	11.48	15.64
Total record ablework-related injuries	Employees	0	0
	Workers	36	49
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

**Safety of our employees and workers are our utmost priority. We practice and believe in elimination of unsafe condition and unsafe act. We encourage workers and staff for reporting of near miss and potential hazards for work place safety. The trainings and inspections to ensure all workers follow safety guidelines. We track health & safety performance of our plants on a regular basis. All incidents found are thoroughly investigated with a root cause analysis followed by corrective actions.**

13. Number of Complaints on the following made by employees and workers:

Category	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil		Nil	Nil	
Health & Safety	Nil	Nil		Nil	Nil	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Nil
Working Conditions	Nil

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions. **Not applicable**

**LEADERSHIP INDICATORS**

1. Does the entity extend any life insurance or any compensatory package in the even tof death of (A) Employees (Y/N) (B) Workers (Y/N).**Yes,**  
**The Company has Policy for benefits of Deceased Employee to compensates in case of unfortunate Death. As per the Policy, the Company provides fixed amounts of benefits in case of Natural Death or Accidental death of Employee from the Kamdar Kalyan Yogna Fund of the Company. The Company also extends monetary benefits towards funeral expenses to legal heirs of Deceased Employee.**
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. **Not applicable**
3. Provide the number of employees/workers having suffered high consequence work-related injury/ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**Nil**

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? **No.**
5. Details on assessment of value chain partners : **Not Applicable**
6. Provide details of any corrective actions take nor underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners. **Not Applicable**

**PRINCIPLE 4 : BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS**  
**ESSENTIAL INDICATORS**

1. Describe the processes for identifying key stakeholder groups of the entity.

**Identifying any individual or institution who has been in regulation interaction with the CERA. This includes Investors, Government and Regulatory Bodies, Industry Bodies and Associations, Employees, Consumers or end users, Communities, Suppliers and Dealers**

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) others	Frequency of engagement Annually / Halfyearly/ Quarterly / others–	Purpose and scope of engagement including key topics and concerns raised during (please specify) such engagement
Investors	No	<ul style="list-style-type: none"> <li>Quarterly financial results</li> <li>Annual report</li> <li>Investor presentations &amp; meetings</li> <li>Annual General Meeting</li> </ul>	Annually, Quarterly, Periodically	<ul style="list-style-type: none"> <li>Business Updates</li> <li>Financial information</li> <li>Market developments</li> <li>Non financial disclosures</li> <li>ESG</li> </ul>
Government and Regulatory Bodies	No	<ul style="list-style-type: none"> <li>Regulatory filings</li> <li>Facility inspections</li> <li>Annual report</li> </ul>	As per applicable rules/ regulations	<ul style="list-style-type: none"> <li>Audit and inspections requirements</li> <li>Policy requirements</li> <li>NVGRBC and BRSR compliances</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>Induction program</li> <li>Training programmes</li> <li>Intranet portals</li> <li>Performance appraisal reviews</li> </ul>	Periodically/ Regularly at the time of joining	<ul style="list-style-type: none"> <li>Training requirements</li> <li>Employee well being, health and Safety</li> <li>Perks &amp; remuneration</li> <li>Engagement Programme</li> </ul>
Consumers or end users	No	<ul style="list-style-type: none"> <li>Advertisement, exhibitions and events</li> <li>Digital and social media connect</li> <li>Dealer showrooms</li> <li>Brochures and catalogues</li> <li>Website</li> <li>Phone calls, e-mails and meetings</li> </ul>	Periodically/Regularly	<ul style="list-style-type: none"> <li>Product details</li> <li>Product pricing</li> <li>Product feedback</li> <li>New product development</li> <li>Better service</li> </ul>
Industry Bodies and Associations	No	Participation in industry forums	Periodically Regularly	<ul style="list-style-type: none"> <li>Discussions on the issues faced by the ceramic sector and housing &amp; construction sector</li> <li>Knowledge exchange and latest trends in the ceramic industry</li> </ul>
Communities	Yes	CSR projects through surveys and focused group discussions	Periodically Regularly	<ul style="list-style-type: none"> <li>Community needs</li> <li>Selection of new projects based on needs</li> <li>Monitoring and evaluation of on-going projects</li> <li>welfare of marginalized and vulnerable sections of the society.</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>E-mails and phone calls</li> <li>meets</li> </ul>	Periodically Regularly	<ul style="list-style-type: none"> <li>Pricing and quality issues</li> <li>Supply chain issues/ solutions</li> <li>Capacity development</li> <li>New material development</li> </ul>
Dealers	No	<ul style="list-style-type: none"> <li>Company's Website</li> <li>Meetings</li> <li>Conferences &amp; awards ceremony</li> <li>Emails and phone calls- Circulars</li> </ul>	Periodically Regularly	<ul style="list-style-type: none"> <li>New product launches</li> <li>Distribution channel issues/ solutions</li> <li>Showroom upgradation/ renovation</li> <li>Customer preferences-Incentive Scheme</li> </ul>

#### LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

**The processes for the consultation between stakeholders and the Board on economic, environmental, and social topics including mode of communication and purpose of communication is mentioned in above row no. 2. Once CERA receive the inputs/feedbacks from stakeholders, the same is discussed with the Board on the basis of matters of priority and importance from time to time.**

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

**Yes, we have engaged with our internal stakeholders to discuss risk and opportunities on Environment, Social & Governance topics. We discuss regularly with our stakeholders and ensure that their concerns are addressed in our business decisions wherever feasible. We track the key topics discussed by our stakeholders namely customers, dealers, supplier, investors, employees, community, industry associations and regulatory bodies.**

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

**We have implemented many CSR Programmes with focus areas of Promoting Healthcare, Education, to improve lives of the peoples across communities and for the welfare of the under privileged segment of our Societies. More details are mention under Annexure - II of the Directors Report.**

**PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS**

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	Total (A)	FY 2022-23		Total(C)	FY 2021-22	
		No. of employees workers covered (B)	% (B / A)		No. of employees workers covered	%(D/C)
<b>Employees</b>						
Permanent Other than permanent Total Employees	The Company has adopted various policies namely code of conduct, Anti- Corruption Policy, Business Ethics & Labour Policy, Policy on Child Labour & Forced Labour, Policy on Sexual Harassment, Whistle-blower Policy to protect the Human Rights Issues of the Employees. The Policies are available on the website of the Company. Trainings on various policies of the Company and on human rights are provided at the time of induction and on periodic basis. All Employees are expected to adhere to it during the course of their association with the Company.					
<b>Workers</b>						
Permanent Other than permanent Total Workers	Our code of conduct covers principles of human rights. During our induction session the code of conduct, human rights principles are explained in detail. All workers are expected to adhere to it during the course of their association with the Company.					

2. Details of Minimum wages paid to Employees and workers in the following format

Category	Total(A)	FY 2022-23				Total(D)	FY 2021-22			
		Equal to minimum wages		More than Minimum Wages			Equal to minimum wages		More than Minimum Wages	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No.(F)	%(F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	1133	0	0%	1133	100%	998	0	0%	998	100%
Female	72	0	0%	72	100%	67	0	0%	67	100%
<b>Total</b>	1205	0	0%	1205	100%	1065	0	0%	1065	100%
<b>Other than Permanent</b>										
Male	106	0	0%	106	100%	171	0	0%	171	100%
Female	4	0	0%	4	100%	7	0	0%	7	100%
<b>Total</b>	110	0	0%	110	100%	178	0	0%	178	100%
<b>Workers</b>										
<b>Permanent</b>										
Male	1316	0	0%	1316	100%	1335	0	0%	1335	100%
Female	2	0	0%	2	100%	2	0	0%	2	100%
<b>Total</b>	1318	0	0%	1318	100%	1337	0	0%	1337	100%
<b>Other than Permanent</b>										
Male	1716	1127	66%	589	34%	1758	1072	61%	686	39%
Female	150	123	82%	27	18%	94	75	80%	19	20%
<b>Total</b>	1866	1250	67%	616	33%	1852	1147	62%	705	38%

3. Details of remuneration/salary/wages, in the following format:

Gender	Number	Male		Female	
		Median remuneration/ salary/wages of respective category ( Amount ₹ in Lakhs / Per Annum )	Number	Median remuneration/ salary/wages of respective category ( Amount ₹ in Lakhs / Per Annum )	Number
CMD, JMD, Executive Directors	3	Refer Director's report	1	Refer Director's report	1
Key Managerial Personnel	2	Refer Director's report	0	Refer Director's report	0
Employees other than BoD and KMP	1128	7.94	71	6.17	71
Workers	1316	2.65	2	2.59	2

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? **Yes**  
**Our Human Resources function is responsible for handling human rights related impacts and issues arising from our operations.**

**In the endeavour to create consistent value propositions for all the stakeholders and to ensure highest level of honesty, integrity and ethical behaviour in all its operations, the Company has adopted 'Whistle-Blower Policy'. Through this Policy the Company encourages stakeholders to bring to the Company's attention any instance of unethical behaviour and actual or suspected misconducts of fraud or violation of Company's Code of Conduct that could adversely impact Company's operation, business performance and / or reputation.**

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

**Our employees and workers can write or consult the Human Resource Officer or HR heads of respective plants. Also, Company has in place, Whistle Blower policy which also provides necessary safeguards to all Whistle Blowers for human rights issues.**

6. Number of Complaints on the following made by employees and workers:

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the End of year	Remarks	Filed during the year	Pending resolution at the End of year	Remarks
Sexual Harassment	Nil	Nil		Nil	Nil	
Discrimination at workplace	Nil	Nil		Nil	Nil	
Child Labour	Nil	Nil		Nil	Nil	
Forced Labour/Involuntary Labour	Nil	Nil		Nil	Nil	
Wages	Nil	Nil		Nil	Nil	
Other humanrights related issues	Nil	Nil		Nil	Nil	

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

In accordance with the terms of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules promulgated thereunder, the Company has implemented a Policy on protection of women against sexual harassment at workplace to ensure a safe work place for its women employees. This encourages the women employees to pursue their career without any fear of prejudice, gender bias, sexual harassment and / or any such orientation in implicit or explicit form. The inquires under this policy are conducted in an absolutely confidential manner. Any person entrusted with the duty to handle or deal with complaint contravenes the provision relating to confidentiality shall be liable for penalty. Also, Company has in place, Whistle Blower policy which provides necessary safeguards to all Whistle Blowers for making disclosures in Good Faith and any stakeholder assisting the investigation.

8. Do human rights requirements form part of your business agreements and contracts?

It is included in certain business agreement and contracts. We encourage our business partners to adhere to responsible business practices and follow all applicable laws and regulations

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% The Company undertook internal assessment through its Health, Safety, HR and Internal Audit Function
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others—please specify	

10. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

Not applicable, there were no significant risks / concerns arising from human rights assessments.

#### LEADERSHIP INDICATORS

- Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.  
**Through different training mechanisms and vigil system in place the Company assures more sensitized workforce towards Human Rights. No complaints were received during the year.**
- Details of the scope and coverage of any Human rights due-diligence conducted.  
**No such due diligence conducted.**
- Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?  
**Yes. We have ensured accessibility of all the premises / offices for differently abled employees.**
- Details on assessment of value chain partners:  
**Not Applicable**
- Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.  
**Not Applicable.**

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

##### ESSENTIAL INDICATORS

1. Details of total energy consumption (Giga Joules) and energy intensity, in the following format:

Parameter	FY 2022-23	FY2021-22
Total electricity consumption (A)	80,514	82,537
Total fuel consumption (B)	4,16,174	4,35,245
Energy consumption through other sources (C)	0	0
<b>Total energy consumption (A+B+C)</b>	4,96,688	5,17,782
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	2.77 Giga Joules / Lakhs	3.60 Giga Joules / Lakhs

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No independent assessment/ evaluation/assurance was carried out for the reporting period. However, CERA has engaged Energy Management System, Ahmedabad for conducting Energy Audit.**

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. **Not applicable**

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2022-23	FY 2021-22
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	134690	137605
(iii) Third party water	63439	93199
(iv) Seawater/ desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii+ iii+ iv + v)</b>	<b>198129</b>	<b>230804</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>198129</b>	<b>230804</b>
<b>Water intensity per rupee of turnover (Water consumed/turnover)</b>	<b>1.10 kilolitres/ Lakhs</b>	<b>1.60 kilolitres/ Lakhs</b>

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.  
**No**

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.  
**We have a Zero Liquid discharge in our manufacturing facility. Our Effluent treatment system comprises of Effluent Treatment Plant (ETP), Reverse Osmosis (RO), Multiple Effect Evaporator (MEE). These state of art technologies ensure to make treated waste water fit for recycle/ reuse. At present there is no outside discharge of treated wastewater from our manufacturing facilities, The treated effluent from Formulation ETP treated wastewater is used for gardening. The manufacturing facilities have been equipped with state-of-art effluent treatment facilities, which ensure Zero Liquid Discharge**

5. Please provide details of airemissions (other than GHGissions) by the entity, in the following format:

Air emission are monitored regularly to ensure that we are in compliance with the permissible limits of regulatory norms.

Parameter*	Please specify unit	FY 2022-23	FY 2021-22
NOx	Ug/m3	13	11
Sox	Ug/m3	16	14
Particulate matter(PM)	Ug/m3	72	74
Persistent organic pollutants (POP)	N/A	N/A	N/A
Volatile organic compounds (VOC)	N/A	N/A	N/A
Hazardous air pollutants (HAP)	N/A	N/A	N/A
Others – please specify	N/A	N/A	N/A

\* **The Company has used Envirotech Stack Kit to measure the data of aforesaid air emission.**

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an externalagency? (Y/N) If yes, name of the external agency. **Yes, The Company has engaged Happy Associate ( Enviropious EHS Solution ) as agency to carry out assessment.**

6. Provide details of greenhouse gas missions (Scope 1 and Scope2emissions) & its intensity, in the following format:

Parameter	Unit	FY 2022-23	FY 2021-22
<b>Total Scope1 emissions</b> (Break-up of the GHGinto CO2,CH4,N2O, HFCs,PFCS,SF6,NF3, if available)	Metric tonnes of CO2 equivalent	20912	21870
<b>Total Scope2 emissions</b> (Break-up of the GHGintoCO2,CH4,N2O, HFCs,PFCS,SF6,NF3, if available)	Metric tonnes of CO2 equivalent	8524	8581
<b>Total Scope1 and Scope2 emissions per rupee of turnover</b>		0.16 Metric tonnes / Lakhs	0.21Metric tonnes / Lakhs

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?(Y/N) If yes, name of the external agency. **The Company has appointed ECO care Consultant as an Independent Agency to carry out assessment of greenhouse gas missions.**

7. Does the entity have any project related to reducing Green House Gase mission ? If Yes, then provide details. **Yes. kiln Firing cycle is reduced by 10% by improving input raw material quality and control of particle size distribution.**

8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-23	FY 2021-22
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	204.09	319.46
E-waste (B)	0.68	0.78
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	N/A	N/A
Battery waste (E)	N/A	N/A
Radioactive waste (F)	N/A	N/A
Other Hazardous waste. Please specify, if any. (G)	N/A	N/A
Other Non-hazardous waste generated (H). Please specify, if any. (Discarded containers)	5.82	10.18
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>210.59</b>	<b>330.43</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	1 MT	0.2 MT
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>1 MT</b>	<b>0.2 MT</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	N/A	N/A
(ii) Land filling	44.5 MT	45.5 MT
(iii) Other disposal operations	N/A	N/A
<b>Total</b>	<b>44.5 MT</b>	<b>45.5 MT</b>

Note:Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency ? (Y/N) If yes, name of the external agency. **Yes, the Company has appointed Nepra Environmental Solutions Private Limited and ECS Environment Private Limited as an Independent Agencies to carry out assessment of Waste Management of the Company.**

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

**CERA products are made from earthy materials and which are non-reactive, non-inflammable and non-hazardous in nature and products are made at high temperature and which makes solid composite inert products. The generated wastes used in production on regular basis. Necessary infrastructure has also been created to continue the activities in future. At the factory level, CERA will itself segregate the waste and dispose it off by selling it to a Govt approved recycler**

10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, bio diversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

**Not Applicable**

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

**During the reporting period no environmental impact assessments of projects undertaken by the Company.**

12. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

**The Company is in compliance with all environment related applicable legislations.**

#### LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Giga Joules) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23	FY 2021-22
<b>From renewable sources</b>		
Total electricity consumption (A)	9,041.65	9,297.67
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>9,041.65</b>	<b>9,297.67</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	71,472.35	73,239.72
Total fuel consumption (E)	416174	435245
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>487646.35</b>	<b>508484.72</b>

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No Independent assessment / evaluation / assurance was carried out for the reporting period. However, CERA has engaged Energy Management System, Ahmedabad for conducting Energy Audit.

2. Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water - No treatment - With treatment—please specify level of treatment		
(ii) To Groundwater - No treatment - With treatment—please specify level of treatment- Sewage Treatment Plant		
(iii) To Sea water - Notreatment - With treatment—please specify level of treatment		
(iv) Sent to third-parties - No treatment - With treatment—please specify level of treatment		
(v) Others - No treatment - With treatment—please specify level of treatment		
<b>Total water discharged (inkilolitres)</b>		
	<b>Balance quantity of wastewater is recycled and used back in our plants.</b>	

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?(Y/N) If yes, name of the external agency. **No.**

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres) :

For each facility/ plant located in areas of water stress, provide the following information :

(i) Name of the area :

(ii) Nature of operations :

(iii) Water withdrawal, consumption and discharge in the following format:

**Company's Plants are not located in any Water Stress areas, hence such details are not applicable.**

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. : **Not Applicable**



4. Please provide details of total Scope 3 emissions & its intensity, in the following format : **Not Applicable**  
 Note : Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.  
**Yes. The Company has appointed ECO care Consultant as an Independent Agency to carry out assessment.**

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.  
**Not Applicable**

6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/ effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr.No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	<b>Utilization of process waste in production process to conserve natural resources and reduce wastages in all plants</b>	<b>We re-use majority of broken pieces and other process waste back into our manufacturing process</b>	<b>Lower waste generation during manufacturing process</b>
2	<b>Installation of rainwater harvesting structure to conserve water</b>	<b>We have rainwater harvesting structures in our plant and draw the water required from these sources, thus reducing our usage of ground water resources</b>	<b>Lower dependency on groundwater</b>
3	<b>Use of renewable fuel sources</b>	<b>We utilise renewable electricity wherever possible in our plants. In addition, our plant uses solar energy.</b>	<b>Lower dependency on thermal energy, resulting in lower emission</b>

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words / web link.  
**The Company has plan to disaster management and business continuity. We have location-based emergency response plans which includes periodic mock drills against events such as fire, earthquake, etc. Our highly experienced team with right mix of people, and frequent knowledge exchange sessions between leadership team and plant representatives ensures highest product quality, desired production levels and no disruptions in any business functions.**

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.  
**We have not conducted formal assessment our value chain partners on their impact on environment.**

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.  
**We have not conducted formal assessment our value chain partners on their impact on environment**

**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. a. Number of affiliations with trade and industry chambers/associations.  
**The Company has affiliated with four trade and industry chambers and associations**

b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S.No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers / associations (State / National)
1	Gujarat Chamber of Commerce & Industries	Gujarat State
2	Indian Council of Sanitaryware Manufacturers	PAN India
3	Indian Green Building Council Promoted by CII	PAN India
4	Kadi Industrial Association	Kadi, Gujarat

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.  
**The Company has not received any order from the regulatory authority**

**LEADERSHIP INDICATOR**

1. Details of public policy positions advocated by the entity.

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/Others –please specify)	WebLink, if available
From time to time the Company has been raising various issues relating to Ceramic Industries through above mentioned association. The Company also works closely with influencers and their associations like IIA (Indian Institute of Architects), IID (Institute of Indian Interior Designers) and IPA (Indian Plumbing Association). The Company's R & D Team/ executives are active participants in meetings with statutory agencies and help in evolving new standards for finished products and raw materials for human safety and environmental protection.		No.	As and when required	Not Applicable

**PRINCIPLE 8 : BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT****ESSENTIAL INDICATORS**

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Weblink
The Company supports inclusive growth and equitable development through its Corporate Social Responsibility (CSR) programmes. The Company has always strived to provide better health, education and vocational skills to the people in or around its manufacturing units located at Kadi Gujarat and Kolkata, West Bengal. The Company extends its social responsibility by engaging its strategic and trust based community development interventions. No Social Impact Assessment was conducted during the year. The Company has taken various CSR initiatives for support and development of society. The report on the CSR projects carried by the Company is annexed as Annexure II & Annexure IV of the Director's Report.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format : **Not applicable**
3. Describe the mechanisms to receive and redress grievances of the community.  
**Our HR & CSR team regularly interact with community members to identify and address their concerns. We have not received any specific grievances from the community in the reporting period.**
4. Percentage of input material (inputs to total inputs by value)sourced from suppliers:

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/small producers*	40%	51%
Sourced directly from within the district and neighbouring districts	The Company gives priority to suppliers in local community for sourcing of input material.	

\* Due to change in the product mix, purchases from MSME was reduced during the reporting period. Further old product discontinued by MSME vendors. In house manufacturing resulted to restricted outsourced purchases from MSME.

**LEADERSHIP INDICATORS**

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above) : **Not Applicable**
2. Provide the following information on CSR projects undertaken by your entity indesignated aspirational districts as identified by government bodies:  
The Company undertakes the CSR initiatives in the surrounding locations where it has its business presence. We have not undertaken any CSR projects in aspirational districts **None**
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? **No**  
(b) From which marginalized/vulnerable groups do you procure? **Not Applicable**  
(c) What percentage of total procurement (by value) does it constitute? **Not Applicable**
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity(in the current financial year), based on traditional knowledge:  
**Not applicable**
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes where in usage of traditional knowledge is involved.  
**Not applicable**
6. Details of beneficiaries of CSR Projects:  
CERA CSR Policy focuses on five thrust areas in which CSR activities are planned –
- Eradicating hunger and malnutrition
  - Promoting healthcare including preventive health care
  - Promoting education, including special education
  - Employment enhancing vocational skills among women
  - Environment Sustainability
  - Empowering women
  - Rural Development.

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
The details are mentioned in report on the CSR projects carried by the Company is annexed as Annexure II & Annexure IV of the Director's Report.			

**PRINCIPLE 9 : BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER****ESSENTIAL INDICATORS**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.  
**Company's after Sales team of technicians, a 24 hour toll free call centre, and timely on site service from the technicians to individual customers, has been one of its key strengths in generating customer loyalty and helping it garner word of mouth publicity. Consumer Satisfaction Surveys are being conducted periodically to assess the consumer satisfaction levels and consumer's trends. This survey system is periodically reviewed by management team as well.**
2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant To the product	<b>No</b>
Safe and responsible usage	<b>100%</b>
Recycling and/or safe disposal	<b>Not applicable</b>

3. Number of consumer complaints in respect of the following:

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other*	567345	2541		510953	2211	

\* We have considered customer care related service calls under this category.

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy

**The Company has information security management policy which comprises of data protection, email, web and network protection. It also includes access control policy with two-factor authentication to protect the system from unauthorised access. Multiple security controls like firewall, end-point protection, web protection, etc. have been implemented to prevent data attacks and threats.**

6. Provide details of any corrective action staken or under way on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products / services.

**Not applicable**

**Leadership Indicators**

1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).

**Customers have access to the Company's website i.e. www.cera-india.com, which provides host of information on products and services. In addition, information is disseminated to the customers through dealer network, display boards, exhibitions, catalogues, advertisements, etc.**

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

**Our packaging provides information on safe and responsible usage of products.**

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

**None of our products are classified as essential services, hence it is not applicable**

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

**No.**

5. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along-with impact : **NIL**
- b. Percentage of data breaches involving personally identifiable information of customers : **NIL**

Ahmedabad.  
10<sup>th</sup> May, 2023

**Vikram Somany**  
Chairman and Managing Director  
(DIN:00048827)