

Annexure VIII to the Directors' Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

The Directors present the Business Responsibility and Sustainability Reporting for the financial year ended on 31st March, 2024

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 th & 8 th 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	2023-24
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 - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14	Name of assurance provider	-
15	Type of assurance obtained	

II. PRODUCTS / SERVICES**16. 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%

17. 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	23922	47%
2	Manufacturing and Trading of Faucetsware	28132	36%
3	Manufacturing and Trading of Bathroom accessories & Allied products	28132	7%
4	Trading of Tiles	23912	10%

* NIC -2008

III. OPERATIONS**18. Number of locations where plants and/or operations/offices of the entity are situated:**

Location.	Number of Plants	Number of Offices*	Total
National	2	33	35
International	-	-	-

* Including Depots

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

Location.	Number
National (No. of states)	28 States 08 Union Territories
International (No. of countries)	35

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Exports contribute 1.1% to the total turnover.

c. A brief on types of customers:

Customer Segment	Distribution Channel	Customer Type
Individual Segment	Dealers and sub-dealers' network	Individual homeowners, small-scale buyers
Institutional Customers	Direct engagement	Construction companies, real estate developers, government bodies, large entities

IV. EMPLOYEES

20. 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)
	EMPLOYEES					
1.	Permanent (D)	1231	1148	93.3%	83	6.7%
2.	Other than Permanent (E)	132	130	98.5%	2	1.5%
3.	Total employees (D+E)	1363	1278	93.8%	85	6.2%
	WORKERS					
4.	Permanent (F)	1279	1277	99.8%	2	0.2%
5.	Other than Permanent (G)	2704	2508	92.8%	196	7.2%
6.	Total workers (F+G)	3983	3785	95.0%	198	5.0%

b. Differently abled Employees and workers :

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

21. Participation/Inclusion/Representation of women (As on 31st March, 2024)

	Total(A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	10	2	20%
Key Management Personnel#	2	-	-

* Out of total Ten Directors- two Independent Director retired on the end of 31st March, 2024 and one Executive Director ceased to be Director from the end of 31st March, 2024 due to resignation.

Excludes Directors

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23%	13%	22%	19%	19%	19%	21%	24%	21%
Permanent Workers	3%	-	3%	4%	-	4%	7%	-	7%

Note : In FY-2022-23 BRSR report we have used a different calculation methodology; in this report our calculations are based on SEBI guidance.

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**23.(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

VI. CSR DETAILS

24.(i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No) - Yes

(ii) Turnover (in ₹) 1,87,123.47 Lakhs

(iii) Net worth (in ₹) 1,34,254.10 Lakhs

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. 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 Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		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	Cera has implemented a Vigil Mechanism (whistleblower mechanism) to address grievances. Vigil Mechanism Policy link: https://www.cera-india.com/policy-and-statutory-documents/vigil-mechanism-whistle-blower-policy	-	-	-	-	-	-
Investors (other than shareholders)		-	-	-	-	-	-
Shareholders	Additionally, the Company has also implemented a Vishwaas Setu established for daily shop floor grievances and support management tool as a redressal mechanism for its workers.	4	1	-	3	-	-
Employees and workers		-	-	-	-	-	-
Value Chain Partners	For shareholders and investors, there is a dedicated email ID along with Contact details for their queries/grievances, the same is placed on the website of the Company	-	-	-	-	-	-
Other (please specify)	Grievance Redressal Mechanism Policy link: https://www.cera-india.com/sites/default/files/2022-05/Discipline-and-Grievance-Policy.pdf	-	-	-	-	-	-

26. Overview of the entity's material responsible business conduct issues

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	Classification (Risk/ Opportunity)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
1	GHG and Energy Management	Risk and Opportunity	<p>Risk The manufacturing processes of sanitaryware, faucetware, bathroom accessories involve the consumption of electricity and natural gas for operating kilns which results in greenhouse gases emissions (GHGs).</p> <p>Opportunity Adopting energy efficiency initiatives and integrating renewables into the energy mix, Cera can reduce operational costs and strengthen its position as a responsible brand.</p>	<p>Cera has set up solar and wind plants with a combined capacity of 10.325 MW, generating 51,112 gigajoules. This setup sufficiently meets the majority of its energy requirements, thus reducing its dependency on grid electricity.</p> <p>Further, the Company has also installed a waste heat recovery system, which reduces its dependency on fossil fuels.</p> <p>Our R&D unit explores various alternatives aimed at reducing fuel consumption including using fuel-efficient burners and incorporating newer energy-saving technologies.</p>	Positive & Negative
2	Water management	Risk & Opportunity	<p>Risk Water is crucial in the mixing and moulding stages of production. Improper water management poses risks to operations, increases costs, and could result in non-compliance which affects the business continuity.</p> <p>Opportunity Implementing water management practices that optimize water usage is critical to reduce the dependency on freshwater sources. Additionally, incorporating water-efficient product designs and manufacturing fosters resilience and encourages innovation within our business model.</p>	<p>The Company recognises the importance of the water and it has installed state-of-the-art ETPs and STPs in its manufacturing facility to treat its influents.</p> <p>Further, the company reuses the treated water in the production process, gardening and other applications. This has enabled us to achieve Zero Liquid Discharge (ZLD) in our operations.</p> <p>Additionally, we have developed a fully functional rainwater-harvesting system by maintaining over 10 wells within the premises. This water is further treated and reused in production which reduces the dependency on ground water.</p> <p>As a socially responsible corporate citizen, Cera prioritizes water-efficient product design, with 49% of its portfolio consisting of water-saving products.</p>	Positive & Negative

S. No.	Material issue identified	Classification (Risk/ Opportunity)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
3	Waste Management	Opportunity	The majority of the waste generated in the Company's operations is recyclable. Through 'Waste Minimization and Waste Utilization' initiative, the company has undertaken several measures to reduce, reuse, and recycle its waste. Repurposing waste at various production stages (including both unfired and fired waste) and implementing stringent pollution control measures reduces environmental impact and provides a competitive edge in the market.		Positive
4	Community (CSR)	Opportunity	The Company demonstrates its commitment to social responsibility through the implementation of strategic and trust-based community development interventions. The Company actively engages with local communities and participates in various social welfare activities. These programs enhance the company's engagement with surrounding communities and contribute to strengthening its social commitments.		Positive
5	Human Rights	Risk & Opportunity	<p>Risk Adhering to human rights principles is a fundamental responsibility of the company. It is essential to prioritize compliance with laws and regulations related to human rights. Failure to do so can lead to legal consequences and negatively affect the Company's reputation and brand perception.</p> <p>Opportunity Adhering to ethical labour practices and promoting diversity, equity and inclusion through stakeholder engagement reinforces our position as a responsible and preferred employer.</p>	<p>At Cera, we are dedicated to safeguarding the human rights of our employees and workers. We have adopted various policies including Code of Conduct, Anti-Corruption Policy, Business Ethics & Labour Policy, Policy on Child Labour & Forced Labour, Policy on Sexual Harassment, Whistle-blower Policy.</p> <p>These policies serve as guiding principles for us to establish and implement processes and procedures aimed at eliminating all forms of human rights violations.</p>	Positive & Negative
6	Employee Safety and Well-being	Opportunity	At Cera, we consider our employees as our most valuable asset. Cera is ISO 45001:2018 certified, which ensures our compliance with health and safety practices. This along with our focus on employee engagement initiatives play a crucial role in enhancing the productivity of the Company.		Positive
7	Product quality and Brand Image	Opportunity	To distinguish ourselves as a leading market player and the most preferred consumer brand in sanitaryware and bathroom allied products, Cera has established strong market connects and built legacy brands that ensure consumer satisfaction.		Positive

S. No.	Material issue identified	Classification (Risk/ Opportunity)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications
8	Supply Chain Management	Opportunity	A resilient supply chain is key to optimizing operations, enhancing efficiency and gaining a competitive advantage. Establishing long-term relationships with our suppliers, dealers, and retailers fosters trust and reliability, leading to smoother operations and consistent product quality. Our business continuity plan and risk management plan comprehensively address all foreseeable risks within our supply chain, with necessary measures in place to mitigate any disruptions that may arise.		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.

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	https://www.cera-india.com/policy-and-statutory-documents								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No,the Company encourages 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 Quality Management System ISO 45001:2018 Safety Management System ISO 14001:2018 Environment Management System Product confirmation to BIS (ISI) CE IAPMO								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our company is certified with ISO 14001:2018 for environmental management systems. We have established internal targets for energy and water consumption, as well as waste generation. These targets are established by taskforce and operation control teams led by HODs. Regular assessments and monitoring ensure alignment with our overarching goals, fostering a culture of continuous improvement and environmental stewardship across our operations.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons incase the same are not met.	The performance of these targets is integral to the company and is assessed by the respective HODs								
Governance, leadership and oversight										
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>)	At Cera, we are committed to integrating Environmental, Social, and Governance (ESG) principles into our businesses. We take a holistic approach to ESG matters, recognizing their interconnectedness and impact on sustainable development. Through innovation, we strive to minimize our environmental footprint and actively promote renewable energy. Our dedication to social responsibility extends to fostering a positive impact on stakeholders, including customers, employees and communities. We prioritize workplace safety, diversity, inclusion, and community engagement to enhance the quality of life for all. We believe in maintaining high standards of governance is fundamental to our corporate culture and long-term success. Upholding principles of transparency, integrity and accountability in all our business dealings ensures trust and confidence among our stakeholders.								

8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	<ul style="list-style-type: none">DIN Number : 09290890Name : Mr. Anupam GuptaDesignation : Executive Director (Technical)Telephone : (02764) 243000, 242329																	
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 has appointed Mr. Anupam Gupta, Executive Director (Technical) 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	The review is undertaken by the Executive Director (Technical)									Annually								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	At Cera, we have implemented internal control measures to regularly check compliance requirements.									Quarterly								
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.								The entity has not conducted any independent assessment or evaluation of its policies. However, we ensure that internal control procedures and periodic assessments of our operations are conducted to verify compliance with our policies.										
12.	If, answer to question 1 about is no i.e. not all principles are covered by a policy, reasons to be stated; : Not Applicable																		

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 the Board and Committee meetings, a total of 15 programs were held	<ul style="list-style-type: none"> 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	59	<ul style="list-style-type: none"> Health and safety trainings Anti-corruption and bribery topics Prevention of Sexual Harassment (POSH) Code of Conduct Leadership Mental Health Skill upgradation training. 	52%
- Workers	60	<ul style="list-style-type: none"> Health and safety trainings Anti-corruption and bribery topics Prevention of Sexual Harassment (POSH) Mental Health - Skill upgradation training. 	100%

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 Obligations) Regulations, 2015 and as disclosed on the entity'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 Settlement			NIL		
Compounding Fees			NIL		
	Non-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)
Imprisonment			NIL		
Punishment			NIL		

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.

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NA

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, Cera has implemented Anti-Corruption Policy, which prioritizes ethical business practices with zero-tolerance for bribery and corruption. This commitment is supported by leadership and implemented across the organisation through well-defined guidelines.
Policy Link: <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 directors, key management personnel, employees, or workers have faced disciplinary actions by law enforcement agencies for allegations related to bribery or 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
8. Number of days of accounts payables in the following format:

	FY 2023-24	FY 2022-23
Number of days of accounts payables	66	64

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	6.61%	5.96%
	b. Number of trading houses where purchases are made from	14	14
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	71.42%	71.56%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	67%	68%
	b. Number of dealers / distributors to whom sales are made	3257	3274
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	14.68%	16.35%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	6.70%	8.00%
	b. Sales (Sales to related parties / Total Sales)	0.00%	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

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
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 competencies, finances, and capacity.		

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, Cera has implemented a comprehensive code of conduct for Directors, Key Management Personnel (KMPs) and Senior Management Persons (SMPs), aimed at addressing conflicts of interest among board members. This code requires all individuals to disclose any potential conflicts of interest related to board matters and to abstain from participating in discussions or voting on such matters. All members are required to declare that they do not have any conflicts of interest at the end of the financial year.

Policy link: <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 2023-24	FY 2022-23	Details of Improvements in environmental and social impacts
R&D	11%	10%	Expenditure incurred for energy efficiency, safety, waste management, water consumption reduction etc., more details are mentioned in Annexure III of the Directors Report.
Capex	38%	1.6%	

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes, the primary raw material in our operations is clay. We prioritize sourcing from suppliers who are reputed and adhere to environmental standards. We procure the majority of our raw materials from neighbouring states and within the same state of our manufacturing facility, thereby reducing emissions involved in the transportation of raw materials. Our vendor selection process emphasizes responsible business conduct and we prioritize establishing long-term partnerships with suppliers who align with our values.

- b. **If yes, what percentage of inputs were sourced sustainably?**

Raw material purchase from neighbouring states 82%

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.**

(a) **Plastics (including packaging):** We collaborate with certified recyclers approved by the Central Pollution Control Board (CPCB) to dispose plastic materials.

(b) **E-waste:** For the disposal of E-waste, we partner with and authorized CPCB / SPCB vendors.

(c) **Hazardous waste:** The hazardous waste generated from our operations is disposed through authorized CPCB/SPCB vendor per the compliance.

(d) **Other waste:** For waste materials that do not fall into the above categories, we evaluate the possibility of recycling or reusing them within our production processes before sending it for disposal.

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.**

Yes, Extended Producer Responsibility (EPR) norms are applicable to our entity's activities, and we adhere to these regulations as mandated by the Central pollution control boards.

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? : Not Applicable**

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.**

Not Applicable

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).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Green waste	12%	15%
Fired waste	10%	12%

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 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	We do not reclaim any of our products at the end of their life cycle due to their long lifespan. However, for plastic packaging waste, we adhere to Extended Producer Responsibility (EPR) compliance norms. All rejected ceramic products are grinded, with a portion reused in the production process.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
At Cera, we do not reclaim our sold products at the end of their life cycle due to their long lifespan. The cardboard used in our packaging material is recyclable.	

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)
Permanent employees											
Male	1148	685	60%	1148	100%	-	-	-	-	-	0%
Female	83	38	46%	83	100%	83	100%	-	-	13	16%
Total	1231	723	59%	1231	100%	83	7%	-	-	13	1%
Other than Permanent employees											
Male	130	130	100%	-	-	-	-	-	0%	-	0%
Female	2	2	100%	-	-	2	100%	-	0%	2	100%
Total	132	132	51%	-	-	2	2%	-	0%	2	2%

- 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)
Permanent employees											
Male	1277	1277	100%	1277	100%	-	-	-	-	0	0%
Female	2	2	100%	2	100%	2	100%	-	-	2	100%
Total	1279	1279	100%	1279	100%	2	100%	-	-	2	100%
Other than Permanent Workers											
Male	2508	2508	100%	2508	100%	0	0%	-	-	-	-
Female	196	196	100%	196	100%	196	100%	-	-	196	100%
Total	2704	2704	100%	2704	100%	196	7%	-	-	196	7%

- c. Spending on measure towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.11%	0.07%

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

Benefits	FY 2023-24			FY 2022-23		
	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%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	5.67%	91.02%	Yes	9.00%	94%	Yes
Others—please specify	-	-	N.A.	-	-	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.

While the accessibility of our workplace may not fully comply with the Rights of Persons with Disabilities Act, 2016, we are committed to ensuring accessibility for all our employees. We take all necessary steps to ensure that our premises do not cause any inconvenience for differently-abled employees. We conduct employee sensitization programs to raise awareness of the needs and requirements of differently-abled individuals, enabling our employees to offer appropriate assistance when needed.

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.

The Company has the BRS policy which outlines its commitment to providing equal opportunities to all individuals, irrespective of their caste, creed, gender, country, colour, race, religion, disability, or sexual orientation.

Policy link: <https://www.cera-india.com/policy-and-statutory-documents>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100%	NA	NA	NA
Total	100%	NA	NA	NA

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	At Cera, we have established a robust grievance mechanism for our workforce, derived from our grievance policy. We have established daily shop floor grievance mechanisms Vishwaas Setu where VP of HR, the DGM of IR and the Head of Security conduct shop floor visits to address any grievances of the workforce. This approach ensures prompt resolution of issues and fosters a supportive work environment.
Other than Permanent Workers	
Permanent Employees	We have established a whistleblower mechanism for our employees to disclose concerns about unethical behaviour, improper practices, and wrongful conduct. We provide safeguards to whistleblowers and stakeholders assisting investigations. We also hold monthly meetings with union representatives, these meetings are attended by the DGM (IR) and AM (IR).
Other than Permanent Employees	

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

Category	FY 2023-24			FY 2022-23		
	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)
Total Permanent Employees	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-
Total Permanent Workers	1279	1274	99.6%	1318	1313	99.6%
- Male	1277	1272	99.6%	1316	1311	99.6%
- Female	2	2	100%	2	2	100%

8. Details of training given to employees and workers :

Category	Total(A)	FY 2023-24				Total(D)	FY 2022-23			
		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)
Employees										
Male	1148	415	36%	425	37%	1133	41	4%	44	4%
Female	83	8	10%	8	10%	72	12	15%	13	18%
Total	1231	423	35%	433	36%	1205	53	4%	57	5%
Workers										
Male	1277	971	76%	1277	100%	1308*	500	38%	808	62%
Female	2	2	100%	2	100%	264*	160	61%	104	39.39%
Total	1279	973	76%	1279	100%	1572	660	42%	912	58.02%

Note: We have trained all the workers and employees on health and safety measures who are working on the shopfloor.

*In previous year BRSR report we have mentioned contractual workers in current financial year we have report permanent workers.

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

Category	Total (A)	FY 2023-24		Total(C)	FY 2022-23	
		No. (B)	%(B/ A)		No. (D)	%(D/C)
	Employees					
Male	1148	1148	100%	1133	1133	100%
Female	83	83	100%	72	72	100%
Total	1231	1231	100%	1205	1205	100%
	Workers					
Male	1277	1277	100%	1316	1316	100%
Female	2	2	100%	2	2	100%
Total	1279	1279	100%	1318	1318	100%

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 implemented a comprehensive health and safety management system, ISO 45001: 2018, across all our operating units and offices. We uphold an Occupational Health & Safety Policy that underscores our dedication to the well-being and safety of our employees as our top priority and fundamental objective. We adhere to compliance of health and safety regulations, as per the Gujarat State Factories Rules, which is integral to ensuring a safe workplace environment for all employees.

We are committed to fostering an atmosphere where every employee and worker representative assumes self-responsibility, actively participates, and offers their fullest cooperation in maintaining and enhancing health and safety standards. We recognize our responsibility to create, uphold, and guarantee a secure and productive workplace. We aim to minimize health and safety risks by leveraging technology and implementing safe work practices, all in the pursuit of sustainable development.

Policy Link: <https://www.cera-india.com/sites/default/files/2022-05/Occupational-Health-Safety-Policy.pdf>

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

At Cera, we have implemented Hazard Identification and Risk Assessment (HIRA) process to identify work-related hazards. Our dedicated health and safety team conducts regular audits and inspections to identify potential hazards, incorporating feedback from employees and workers. Identified hazards are mitigated with the assistance of Plant Engineering team and Department Heads. Additionally, we conduct third-party safety audits and ensure compliance. We promote a safety culture by encouraging prompt reporting of unsafe acts, hazardous conditions, near misses, or work-related risks to the health and safety team.

Further, we have integrated a Kaizen system focused on safety to identify and mitigate work-related hazards. To encourage active participation from our workforce, we have introduced Kaizen coupons for participants in this program. These coupons serve as tokens of encouragement for our workforce and helps us to identify the work-related hazards.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

At Cera, we actively encourage our workers to report any work-related hazards to our safety team or supervisor. Upon receiving reports, the respective team investigates the hazards and implements necessary corrective actions, reinforcing our commitment to creating a safe and aware workplace environment. If employees feel unable to work in their current department due to health concerns, they can request assistance from the HODs. After reviewing their situation, HR assesses them for a suitable role and transfers them to another department that better accommodates their needs. This comprehensive approach reflects our dedication to creating a safe and supportive work environment for all employees.

d. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes, Cera's manufacturing facility is equipped with an Occupational Health Centre (OHC) to ensure prompt and efficient healthcare response for the workforce. Employees and workers are covered by health insurance. For those who are not covered under these insurance programs, access to the ESIC program is available. Additionally, we organize annual health checkup programs for our workforce at all operational sites. Awareness programs are conducted for the workforce to prevent tobacco, alcohol, and drug use, ensuring the well-being of the workforce.

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

Safety Incident / Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	5.24	11.48
Total recordable work-related injuries	Employees	-	-
	Workers	19	36
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce.

12. **Describe the measures taken by the entity to ensure a safe and healthy work place.**

At Cera, we are committed to health and safety of our employees by eliminating unsafe conditions and acts within the workplace. As a preventive measure, workers are permitted to work only after receiving a safety briefing on the activities to be performed. For all the safety related incidents, our safety team conducts a root cause analysis to identify underlying causes and corrective actions are implemented to eliminate the hazards. Additionally, to reduce the ergonomic impact on the workforce, we have implemented several initiatives. Some of these include stack lifters, forklift, trollies, designated pathways for the internal movement of materials. These initiatives help reduce the physical stress. We ensure that work environment is clean and hygienic. We have 60 trained first aiders and 651 trained firefighters. The dedicated safety committee, comprising 11 management representatives and 12 workers, facilitates discussions on all safety-related aspects, fostering collaboration between management and workers to maintain a safe work environment.

We ensure comprehensive training and awareness programs on health and safety practices, such as working at heights, firefighting, accident prevention, working at construction sites, and using PPEs, as well as road safety, for the workforce working on the shop floor. Toolbox talks are conducted for the workforce to reinforce safety procedures and promote a culture of awareness to mitigate workplace risks. Further, we have plans to provide appropriate training for our offsite employees. All these initiatives aim to foster a culture of safety, supported by continuous communication, education and engagement, reinforcing everyone's role in incident prevention.

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

Category	FY 2023-24			FY 2022-23		
	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	-	-	NA	-	-	NA
Health & Safety	-	-	NA	-	-	NA

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	100%
Working Conditions	100%

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.**

The Company implements corrective actions based on the relevance and severity assessments, which helps prioritize corrective actions for the implementation.

LEADERSHIP INDICATORS

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

Yes, Cera has established an internal group policy to support the families of deceased employees, ensuring they receive financial assistance in the event of unfortunate loss. Through the Kamdar Kalyan Yagna Fund, we provide specified benefits for both natural and accidental deaths, reflecting our commitment to the well-being of our employees and their families. Additionally, we offer financial aid to cover funeral expenses, to the legal heirs of the deceased employees, as a small gesture of support during difficult times.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

Cera is committed to maintaining transparent business practices across the value chain. We actively encourage our value chain partners to fulfil their obligations by deducting and depositing all statutory dues.

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:

	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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	-	-	-	-
Workers	-	-	-	-

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? (Yes/No) : No.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. Not applicable. : 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.

The Company has mapped its internal stakeholders, such as BODs, KMPs, employees, workers, and external stakeholders, including suppliers, consumers, dealers, investors, regulatory bodies, communities, and associations. We have prioritized all the stakeholders based on their level of influence and interest in the company. Additionally, we have established a feedback mechanism for these stakeholders which helps to integrate the stakeholder considerations into decision-making processes across the organization.

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

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.

At Cera, Risk Management Committee is responsible for the internal and external ESG related risks. Additionally, the Committee ensures the implementation of appropriate methodologies, processes, and systems to monitor and evaluate ESG risks and to keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken. These steps ensure our alignment with sustainability objectives and regulatory requirements.

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, stakeholder consultation plays a pivotal role in the identification and management of environmental and social topics. By engaging with our stakeholders, including customers, dealers, suppliers, investors, employees, communities, industry associations, and regulatory bodies, we discuss the key concerns of the stakeholders. This collaborative approach ensures that the stakeholder perspectives and concerns are considered in our business decisions, making our policies and activities more aligned with sustainable practices.

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

At Cera, we firmly believe in empowering and improving the lives of not only our employees but also the communities within which we operate. We are committed to addressing the concerns of vulnerable and marginalized groups through targeted CSR initiatives. Our CSR policy focuses on six thrust areas where activities are planned and engagements take place in those focus areas.

- | | |
|---|---|
| a) Eradicating hunger and malnutrition | b) Promoting healthcare including preventive health care |
| c) Promoting education, including special education | d) Empowering women by enhancing vocational skills |
| e) Rural Development | f) Any other CSR Activities allowed as per Section 135 and Schedule VIII of the Act |

PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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 2023-24		Total(C)	FY 2022-23	
		No. of employees workers covered (B)	% (B / A)		No. of employees workers covered	%(D/C)
		Employees				
Permanent	1231	131	11%	1205	250	21%
Other than permanent	132	-	-	110	-	-
Total Employees	1363	131	10%	1315	250	19%
		Workers				
Permanent	1279	2	-	1318	2	-
Other than permanent	2704	162	6%	1866	150	8%
Total Employees	3983	164	4%	3184	152	5%

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

Category	Total(A)	FY 2023-24				Total(D)	FY 2022-23			
		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)
Employees										
Permanent										
Male	1148	-	-	1148	100%	1127	-	-	1127	100%
Female	83	-	-	83	100%	78	-	-	78	100%
Total	1231	-	-	1231	100%	1205	-	-	1205	100%
Other than Permanent										
Male	130	-	-	130	100%	106	-	-	106	100%
Female	2	-	-	2	100%	4	-	-	4	100%
Total	132	-	-	132	100%	110	-	-	110	100%
Workers										
Permanent										
Male	1277	-	-	1277	100%	1316	-	-	1316	100%
Female	2	-	-	2	100%	2	-	-	2	100%
Total	1279	-	-	1279	100%	1318	-	-	1318	100%
Other than Permanent										
Male	2508	2508	100%	-	-	1716	1127	66%	589	34%
Female	196	196	100%	-	-	150	123	82%	27	18%
Total	2704	2704	100%	-	-	1866	1250	67%	616	33%

3. Details of remuneration/salary/wages.

a. Median remuneration/wages :

	Number	Male Median remuneration/ salary/wages of respective category (Amount ₹ in Lakhs / Per Annum)	Number	Female Median remuneration/ salary/wages of respective category (Amount ₹ in Lakhs / Per Annum)
Board of Directors (BoD)*	3	Refer Director's report	1	Refer Director's report
Key Managerial Personnel#	2	Refer Director's report	-	-
Employees other than BoD and KMP	1143	8.73	82	4.97
Workers	1277	2.85	2	2.70

* Managing Directors and Executive Directors

Excludes Directors

b. Gross wages paid to females as % of total wages paid by the entity, in the following formats :

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages.	4.54%	4.33%

Note: The percentages are calculated only for the permanent employees and workers.

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/No)**

Yes, the Human Resources (HR) function acts as a focal point addressing human rights impacts and issues arising from our operations. We encourage our employees and workers to report violations of human rights.

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

Cera has established policies such as Policy on Sexual Harassment of Employees, Policy on Child Labor & Forced Labor, Business Ethics & Labour Policy. These policies act as guidance mechanism to address grievances related to human rights issues and other internal grievances. Additionally, we engage in regular dialogue with worker union representatives to address concerns, promote welfare, and foster a collaborative work environment.

Employees and workers are encouraged to directly reach out to the Human Resource team regarding any concerns or grievances related to human rights issues. Cera has implemented a Whistle-Blower policy, which is designed to encourage employees, workers, and other stakeholders to report any human rights violations or concerns without fear of retaliation. This policy ensures confidentiality and provides the necessary safeguards for whistle-blowers, creating a secure channel for voicing concerns. Further, the employees and workers can report their grievances through the suggestion box. These initiatives foster a workplace that ensures the well-being and dignity of our employees.

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

	FY 2023-24			FY 2022-23		
	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	-	-	NA	-	-	NA
Discrimination at workplace	-	-	NA	-	-	NA
Child Labour	-	-	NA	-	-	NA
Forced Labour/Involuntary Labour	-	-	NA	-	-	NA
Wages	-	-	NA	-	-	NA
Other humanrights related issues	-	-	NA	-	-	NA

7. **Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format :**

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act,2013(POSH)	-	-
Complaints on POSH as a % of female employees/workers	-	-
Complaints on POSH upheld	-	-

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

Cera is committed to fostering a respectful and safe workplace, where all employees can perform their roles free from discrimination and harassment. We have established internal mechanisms to safeguard against and address grievances related to discrimination and harassment, ensuring the protection of complainants from adverse consequences. Further, our internal compliance committee (ICC) is dedicated to addressing complaints related to sexual harassment and provides a confidential platform for employees to report issues without fear of retaliation. It ensures that the identities of both the complainant and the accused are protected throughout the investigation process.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

While our company's contracts may not explicitly include all human rights clauses, we actively engage with and encourage our business partners, suppliers, and dealersto uphold responsible and ethical standards, complying with all relevant laws and regulations.

10. **Assessments for the year :**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

No significant hazards or issues were identified through the company's human rights evaluations, thus negating the need for corrective actions.

LEADERSHIP INDICATORS

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**

There were no instances of human rights violations, and as a result, no business processes were modified.

2. **Details of the scope and coverage of any Human rights due-diligence conducted.**

The company has not conducted human rights due diligence during the year.

3. **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?**

While the accessibility of our workplace may not fully comply with the Rights of Persons with Disabilities Act, 2016, we take all necessary steps to ensure that our premises do not cause any inconvenience for differently-abled visitors. we conduct employee sensitization programs to raise awareness on the needs of differently-abled individuals, enabling our employees to offer appropriate assistance when needed.

4. **Details on assessment of value chain partners :**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	-
Discrimination at workplace	-
Child labour	-
Forced Labour/Inventory Labour	-
Wages	-
Others – please specify	-

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**
Not applicable : 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 2023-24	FY 2022-23
Total electricity consumption (A)	52,112	44,937
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	52,112	44,937
<i>From non-renewable sources</i>		
Total electricity consumption (D)	18,038	35,043
Total fuel consumption (E)	327,863	425,557
Energy consumption through other sources (F)	20,171	19,590
Total energy consumed from non-renewable sources (D+E+F)	3,66,072	4,80,190
Total energy consumed (A+B+C+D+E+F)	4,18,184	5,25,127
Energy intensity per rupee of turnover (Total energy consumed / Lakh of revenue from operations)	2.23	2.90
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Lakh of revenue from operations adjusted for PPP)	49.84	64.97
Energy intensity in terms of physical output per ton of production	14.95	15.28
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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 the 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 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	87,453	1,45,493
(iii) Third party water	73,228	63,434
(iv) Seawater/ desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii+ iii+ iv + v)	1,60,681	2,08,927
Total volume of water consumption (in kilolitres)	1,51,005	1,98,393
Water intensity per rupee of turnover (Total Water consumption / Lakh of revenue from operations)	0.80	1.10
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Lakh of revenue from operations adjusted for PPP)	18.00	24.55
Water intensity in terms of physical output per ton of production	5.40	5.77
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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 National Productivity Council Gandhinagar for conducting Water Audit Study.

4. Provide the following details related to water discharged :

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(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.	-	-
(iii) To Seawater		
- No treatment	-	-
- 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.	-	-
Total water discharged (in kilolitres)	-	-

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.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Yes, Cera has implemented a Zero Liquid Discharge (ZLD) mechanism within our manufacturing facility. This comprehensive system ensures that all waste water generated is treated and recycled or reused, with no discharge into the environment. We have achieved ZLD by implementing:

- **Effluent Treatment Plant (ETP):** Initially treats the influent to remove contaminants.
- **Reverse Osmosis (RO):** Further purifies the wastewater by removing dissolved salts and impurities.
- **Multiple Effect Evaporator (MEE):** Concentrates or removes water from the effluent, leaving behind salts and solids.

We have implemented state-of-the-art technology, including two Effluent Treatment Plants (ETPs) with a combined capacity of 710 KLD and two Sewage Treatment Plants (STPs) with a combined capacity of 140 KLD at our manufacturing facilities. These play a vital role in treating wastewater. A certain portion of the treated water is reused in the production process for mould making, slip preparation, glaze preparation, casting, and chiller use, while the remaining water is directed for gardening purposes. We ensure that there is no external water discharge from our manufacturing processes.

6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Ug/m3	8	16
Sox	ppm	18	19
Particulate matter (PM)	ppm	62	47
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others– please specify	-	-	-

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 engaged Happy Associate (Enviroious EHS Solution) as agency to carry out assessment.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format :**

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	16,556	21,482
Total Scope2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,623	7,039
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions /Lakh of revenue from operations)	tCO ₂ e/Lakh	0.11	0.16
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Lakh of revenue from operations adjusted for PPP)	tCO ₂ e/Lakhs	2.41	3.53
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/ Ton of production	0.72	0.83
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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 Kadam Enviro Consultant as an Independent Agency to carry out assessment of greenhouse gas emissions.

8. **Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.**

Cera has initiated Non-Conventional Energy generation project since 1995, harnessing wind and solar power to produce 10.325 MW of energy. Today, our manufacturing plants in Gujarat fulfil over 74% of electricity requirements through non-conventional captive generation. Additionally, we prioritize cleaner fuels like natural gas for our production processes. At our Kadi factory premises, we host a dedicated R&D unit recognized by the Department of Scientific and Industrial Research (DSIR). This unit spearheads initiatives to minimize fuel consumption, driving efficiency improvements throughout our operations.

Energy audits were conducted at our locations, which helped identify energy-saving opportunities for energy conservation and cost reduction. The recommendations from these audits are implemented based on priority. Some key initiatives implemented during this financial year include the installation of Variable Frequency Drives (VFDs) for critical equipment such as furnace blowers and the replacement of traditional lights with LEDs. Additionally, we have implemented automated controls and optimized equipment operation these timers ensure that equipment like ETP agitators and ball mills function only when needed, further minimizing energy consumption. Moreover, frequent monitoring of energy consumption enables us to swiftly identify inefficiencies and optimization opportunities. This approach aids in informed decision-making towards energy conservation and cost reduction.

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

Parameter	Units	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)			
Plastic waste (A)	Tons Nos	22 71,741	13 1,58,635
E-waste (B)	Tons	0.55	0.69
Bio-medical waste (C)	Tons	-	-
Construction and demolition waste (D)	Tons	-	-
Battery waste (E)	Nos	200	186
Radioactive waste (F)	Tons	-	-
Other Hazardous waste. Please specify, if any. (G)	Tons Nos*	1,335 478	1,181 405
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Tons Nos*	9,647 2,74,922	7,312 3,49,646
Total (A+B + C + D + E + F + G + H)	Tons Nos	11,005 3,47,338	8,507 5,08,736
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	Tons/Lakh	0.06	0.03
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Tons/Lakh	1.31	0.68
Waste intensity in terms of physical output per tons of production	Tons/Tons	0.36	0.16
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*Plastic bags, buckets, bottles, material bags, broken tiles, pitcher piece scrap, MS drums, PVC drums, tanks.

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	Parameter	FY 2023-24	FY 2022-23
(i) Recycled	Tons	185	196
(ii) Re-used	Tons	-	-
(iii) Other recovery operations	Tons	1,160	1,271
Total	Tons	1,345	1,467
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	-	-	-
(ii) Landfilling	Tons	31	45
(iii) Other disposal operations	Tons Nos	9,630 72,419	6,996 1,59,226
Total	Tons Nos	9,661 72,419	7,041 1,59,226

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

10. 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 demonstrates its commitment to environmental responsibility by implementing ISO 14001:2018 at its manufacturing unit. We utilize earth-sourced inert materials to manufacture durable, safe, and stable products with minimal hazardous by-products. The waste generated from our operations is recycled wherever it is feasible. We have well-defined SOPs in place to handle the waste generated from our operations, employees and workers are trained on these SOPs. The necessary infrastructure is provided for the activities such as segregation, storage, and disposal of waste. All the hazardous waste such as used oil, empty carboys, is disposed off by authorized vendors.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format : Not Applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company has not conducted any environmental impact assessments in the current financial year.					

13. 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 :

Yes, the Company is compliant with all the applicable environmental laws.

LEADERSHIP INDICATORS

1. 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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in Kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	
- No treatment		
- With treatment –please specify level of treatment		
(ii) Into Groundwater	Not Applicable	
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- 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		
Total water discharged (in kilolitres)		

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

2. Provide the details of total Scope 3 emissions & its intensity, in the following format : Not Applicable

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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. With respect to the ecologically sensitive areas reported at Question 11 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

4. 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	Reuse and Recycling. Conserving natural resources by reusing and recycling of the waste	The Company reuses majority of the waste and has recycling process to reduce paper, plastic and other waste. The Company has also appointed waste management agencies.	Decrease in raw material cost and less waste is generated
2	Installing Rain Water Harvesting system	The Company has installed rain water harvesting system which helps conserve majority of water. About 49% of products in the portfolio are water-saving products.	Water is conserved. Lower groundwater dependency
3	Renewable resources	The Company's electricity needs are predominantly met by the wind turbines and solar plants, which collectively contribute to 74% of our total electricity requirement. This significant investment in renewable energy sources underscores our commitment to sustainability and reducing our environmental footprint.	Less emissions generated. Lower dependency on thermal energy.
4	Installation of energy-efficient equipment	Energy-efficient equipment such as imported electric furnaces, air compressors, motors, ceiling fans, and LEDs have been installed across the plants.	Reduces the energy consumption
5	Timer control	Timer controlled electrical equipment operations like HF Plant, water coolers, ACs, street light etc.	Reduces the unnecessary consumption of the electricity
6	Improvement in power factor	Installation of automatic power factor bank.	Enhances energy efficiency and reduces operational costs by improving the power factor of electrical systems

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words / web link.

The Company has a plan for disaster management and business continuity. The Risk Management Committee plays a crucial role in formulating the Company's risk management plans for business continuity. We have location-based emergency response plans, which include periodic mock drills against events such as fire and earthquake. Regular drills and training sessions ensure our team is well-prepared to act swiftly and efficiently in the face of disasters. Our highly experienced team with the right mix of people, and frequent knowledge exchange sessions between leadership team and plant representatives, ensure the highest product quality, desired production levels and no disruptions in any business functions.

6. 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. Nil
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. Nil

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 is 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	State
2	Indian Council of Sanitaryware Manufacturers	National
3	Indian Green Building Council Promoted by CII	National
4	Kadi Industrial Association	State

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 : Not Applicable

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
Issues relating to Ceramic Industries, evolving new standards for finished products and raw materials for human safety and environmental protection.	Through affiliations with industry associations such as IIA (Indian Institute of Architects), IID (Institute of Indian Interior Designers), IPA (Indian Plumbing Association), and direct participation in meetings with statutory agencies.	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
Not Applicable					

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.**

Cera has established mechanism for receiving and addressing community grievances involving regular interaction between our Human Resources (HR) and Corporate Social Responsibility (CSR) teams with community members. This proactive approach is designed to identify and address any concerns that may arise within the communities in which we operate.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers :**

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	52%	40%
Directly from within India	95%	97%.

5. **Job creation in smaller towns-Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/ on contract basis) in the following locations, as % of total wage cost.**

Location	FY 2023-24	FY 2022-23
Rural	0.00%	0.00%
Semi-Urban	49.56%	51.20%
Urban	16.63%	15.46%
Metropolitan	33.82%	33.34%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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 in designated aspirational districts as identified by government bodies:**

S. No.	State	Aspirational District	Amount spent (In INR)
We have not undertaken any CSR projects under any of the aspirational districts			

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)** 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 wherein usage of traditional knowledge is involved. :** Not applicable
6. **Details of beneficiaries of CSR Projects:**

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting healthcare including preventive health care & Eradicating hunger, malnutrition	20,137	Majority of the Company's CSR activities benefit individuals from vulnerable and marginalized groups.
2	Promoting education, including special education	7,700	
3	Environment sustainability	10,560*	
4	Rural development.		

* Approximate annual beneficiaries.

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.**

Our company has established several mechanisms to efficiently receive and respond to consumer complaints and feedback, ensuring high customer satisfaction and loyalty. These mechanisms include:

- After-sales support** : A dedicated team of technicians provides timely on-site service to address any issues consumers may face, reinforcing our commitment to customer satisfaction.
- 24-Hour toll-free call centre** : We offer a toll-free call centre that operates around the clock, allowing consumers to easily reach out to us with their concerns and feedback at any time.
- Consumer satisfaction surveys** : To gauge consumer satisfaction levels and identify emerging trends, we conduct periodic surveys. These surveys provide valuable insights that help us continuously improve our products and services.
- Management review** : The survey system and consumer feedback mechanisms are periodically reviewed by our management team. This ensures that consumer insights are effectively integrated into our business strategies and operations.

Through these comprehensive approaches, our company maintains strong customer relationships, generates positive word-of-mouth publicity, and continually enhances our offerings based on consumer feedback.

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	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not applicable

3. Number of consumers/complaints in respect of the following:

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	
Advertising	-	-	-	-	-	
Cyber-security	-	-	-	-	-	
Delivery of essential services	-	-	-	-	-	
Restrictive Trade Practices	-	-	-	-	-	
Unfair Trade Practices	-	-	-	-	-	
Other*	31,131	-	-	22,239	346	All the pending complaints are resolved over the subsequent year

(*Consumer Complaints regarding products)

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

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

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 maintains a robust information security management policy, encompassing data protection, and secure email, web, and network practices. To safeguard against unauthorized access, we implement an access control policy enhanced with two-factor authentication. Further bolstering our security measures, we employ multiple security controls including firewalls, endpoint protection, and web protection, aimed at mitigating data attacks and threats, ensuring the integrity and confidentiality of our data.

6. Provide details of any corrective actions taken or underway 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

7. Provide the following information relating to data breaches :

- Number of instances of data breaches Nil
- Percentage of data breaches involving personally identifiable information of customers Not Applicable
- Impact, if any, of the data breaches 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 can access detailed information on our products and services through various channels:

- Company's website** : Our main platform for providing comprehensive information about our products and services is our website, available at www.cera-india.com.
- Additionally, information is disseminated through:
- Dealer network** : Our extensive dealer network across regions offers personalized assistance and information on our offerings.
- Display boards and exhibitions** : We utilize display boards at strategic locations and participate in exhibitions to showcase our products and innovations.
- Catalogues and advertisements** : Printed and digital catalogues, along with advertisements in various media, serve to inform and engage potential customers about our latest products and services.
- Social media** : We leverage major social media platforms to showcase our products, engage with customers, and build a vibrant online community.

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

To ensure the safe and responsible usage of our products, we employ various measures. Our product packaging is designed with clear instructions and information to inform consumers right from the moment of purchase. Additionally, each product is accompanied by a detailed user manual outlining safety precaution, usage instructions, and maintenance tips. Further, our dedicated customer support team is readily available to address any questions or concerns about product safety and responsible usage, offering personalized guidance to ensure consumer well-being.

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

As none of our products are classified as essential services, the mechanism for informing consumers of any risk of disruption or discontinuation of services is not applicable to our operations.

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.

The Company displays information as per applicable laws and regulations only. All its product packaging contains details in accordance with the requirements of the Legal Metrology Act and as per the requirements of ISO 15622 : 2017 specified by the Bureau of Indian Standards (BIS).

5. 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)

Yes, Cera routinely conducts consumer surveys to gauge customer satisfaction.