

# GRI CONTENT INDEX

STANDARD DISCLOSURES PART I: Profile Disclosures				
S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
<b>1. Strategy and Analysis</b>				
1.1	Statement from the most senior decision-maker of the organisation	02 - 03	Full	
1.2	Description of key impacts, risks, and opportunities.	15, 18 - 19	Full	
<b>2. Organisational Profile</b>				
2.1	Name of the organisation.	11	Full	
2.2	Primary brands, products, and/or services.	11-14	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a> .
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	11-14	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a> .
2.4	Location of organisation's headquarters.	08	Full	
2.5	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	11 - 14	Full	BSP as such does not operate in other countries. The operations are carried out by SAIL.
2.6	Nature of ownership and legal form.	21 - 22	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a> .
2.7	Markets served (including geographic breakdown, sectors served, and types of customers / beneficiaries).	11 - 14	Full	
2.8	Scale of the reporting organisation.	11 - 14, 72 - 73	Full	
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	06 - 07	Full	
2.10	Awards received in the reporting period.	105 - 106	Full	
<b>3. Report Parameters</b>				
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	06	Full	
3.2	Date of most recent previous report (if any).	06	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a> . BSP Sustainability Report FY 2010-11 is available at <a href="http://www.sail.co.in">www.sail.co.in</a> .
3.3	Reporting cycle (annual, biennial, etc.)	06	Full	Annual
3.4	Contact point for questions regarding the report or its content.	08	Full	
3.5	Process for defining report content.	05 - 08	Full	
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	07	Full	

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	06 - 07	Full	
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.	06	Full	
3.9	Data measurement techniques and the basis of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	08	Full	
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statements (e.g., mergers / acquisitions, change of base years / periods, nature of business, measurement methods).		Full	No re-statements
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	06 - 08	Full	
3.12	Table identifying the location of the Standard Disclosures in the report.	108 - 117	Full	
3.13	Policy and current practice with regard to seeking external assurance for the report.	08	Full	
4.	Governance, Commitments, and Engagement			
4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.	21 - 26	Full	
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	21 - 22, 25	Full	
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	21	Full	
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	23 - 24	Full	
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	21 - 22	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a> .

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	21 - 26	Full	
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics.	21 - 26	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a>
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	24 - 25	Full	
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	13, 15, 17 - 19	Full	
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	21 - 22	Full	SAIL Annual Report FY 2011-12 is available at <a href="http://www.sail.co.in">www.sail.co.in</a>
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	29	Full	Our existing risk management processes go beyond the requirement of the precautionary principles and cover the three bottom-lines.
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	27 - 28	Full	
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: *Has positions in governance bodies; *Participates in projects or committees; *Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	29	Full	
4.14	List of stakeholder groups engaged by the organisation.	35	Full	
4.15	Basis for identification and selection of stakeholders with whom to engage.	33 - 34	Full	
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	34 - 36	Full	

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting.	37 - 39	Full	
STANDARD DISCLOSURES PART II : Disclosure of Management Approach				
DMA EC	Disclosure on Management Approach EC	10 - 15 39 - 40	Full	
DMA EN	Disclosure on Management Approach EN	47 - 49	Full	
DMA LA	Disclosure on Management Approach LA	28 - 32 71 - 74	Full	
DMA HR	Disclosure on Management Approach HR	28 - 32, 71 - 74	Full	
DMA SO	Disclosure on Management Approach SO	99 - 103	Full	
DMA PR	Disclosure on Management Approach PR	93 - 94	Full	
STANDARD DISCLOSURES PART III: Performance Indicators				
Economic				
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	41 - 45	Full	
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	48, 59, 66	Full	
EC3	Coverage of the organisation's defined benefit plan obligations.	44	Full	
EC4	Significant financial assistance received from government.	41	Full	BSP is a public sector company grants if any are decided by ministry of steel Govt. of India
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	43 - 44	Full	Entry level wage as recommended by regulation and as per Govt. regulations.
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	45	Full	We are committed to sourcing materials from local (India-based) suppliers as and when feasible from a technical, competency, quality and commercial perspective. The procurement policy is driven by Govt. regulations.
EC7	Procedures for local hiring and proportion of senior management hired from the local Full community at significant locations of operation.	45	Full	The recruitment policy is as per Govt. regulations for central public sector undertakings
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	41, 43, 45, 102 - 104	Full	
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	41, 43, 45, 102 - 104	Full	



S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
Environmental				
EN1	Materials used by weight or volume.	50	Full	
EN2	Percentage of materials used that are recycled input materials.	50	Full	
EN3	Direct energy consumption by primary 47 Full energy source.	64		
EN4	Indirect energy consumption by primary source.	64	Full	
EN5	Energy saved due to conservation and efficiency improvements.	65	Full	
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	48, 58, 65	Full	
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	65	Full	
EN8	Total water withdrawal by source.	52	Full	
EN9	Water sources significantly affected by withdrawal of water.	52	Full	
EN10	Percentage and total volume of water recycled and reused.	52	Full	
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	67 - 68	Full	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	67 - 68	Full	
EN13	Habitats protected or restored.	67 - 68	Full	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	67 - 68	Full	
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	68	Full	No IUCN Red List species within area of operations based on latest EIA Report.
EN16	Total direct and indirect greenhouse gas emissions by weight.	66	Full	
EN17	Other relevant indirect greenhouse gas emissions by weight.		Not Reported	BSP is carrying out product carbon footprint studies in the year 2011-12 where in most of scope 3 emissions will be estimated. Emissions saved by tele' and video conferencing was not tracked and captured.
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	66	Full	
EN19	Emissions of ozone-depleting substances by weight.	62	Full	

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
EN20	Nox, Sox, and other significant air emissions by type and weight.	54	Full	
EN21	Total water discharge by quality and destination.	55	Full	
EN22	Total weight of waste by type & disposal method.	56 - 57	Full	
EN23	Total number and volume of significant spills.	55	Full	
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III and VIII, and percentage of transported waste shipped internationally.	57	Full	Across locations we are not involved in any activity related to transporting, importing, exporting or treatment of waste deemed hazardous under Basel convention.
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	55	Full	
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	48 - 49, 52 58 - 59	Full	
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.		Not Reported	Unlike other industries the packaging material required for steel products is insignificant.
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	48	Full	No monetary fine of any significant value has been imposed on our company during FY 2011-12 neither non-monetary sanctions for non-compliance with environmental laws and regulations imposed on the company.
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.		Not Reported	BSP is carrying out product carbon footprint studies in the year 2011-12 where in most of scope 3 emissions will be estimated.
EN30	Total environmental protection expenditures and investments by type.	67	Full	
Social: Labour Practices and Decent Work				
LA1	Total workforce by employment type, employment contract, and region.	72 - 74	Full	
LA2	Total number and rate of employee turnover by age group, gender, and region.	73	Full	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	77 - 78	Full	
LA4	Percentage of employees covered by collective bargaining agreements.	74, 77	Full	

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	77	Full	BSP follows the requirements of the Industrial Disputes Act, India, 1947 for issuing minimum notice period (s) regarding significant operational changes.
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes.	74 - 77	Full	All employees are represented under different forums working for advising and improving occupational health & environment conditions.
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	66 - 67	Full	
LA8	Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases.	81, 89 - 92	Full	
LA9	Health and safety topics covered in formal agreements with trade unions.	74 - 75, 85	Full	
LA10	Average hours of training per year per employee by employee category.	71, 92	Full	
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	82, 91	Full	
LA12	Percentage of employees receiving regular performance and career development reviews.	90 - 92	Full	All eligible employees receive regular performance and career development reviews.
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	72 - 73	Full	
LA14	Ratio of basic salary of men to women by employee category.	77	Full	There is absolutely no difference between the basic salaries of men to women. We are firm believer of equal opportunity principle. The ratio of basic salary of a men to women is 1:1
Social : Human Rights				
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	30 -31	Full	India has ratified more than 39 conventions of the ILO that are covered in the nine chapters and 120 sections of The Factories Act, 1948 (Act No. 63 of 1948), as amended by the Factories (Amendment) Act, 1987 (Act 20 of 1987) Factories Act 1987, which covers various aspects of human rights. We have a screening process for our investment agreements based on the requirements of this Act.

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	30 - 31	Full	India has ratified more than 39 conventions of the ILO that are covered in the nine chapters and 120 sections of The Factories Act, 1948 (Act No. 63 of 1948), as amended by the Factories (Amendment) Act, 1987 (Act 20 of 1987) Factories Act 1987, which covers various aspects of human rights.
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	30- 31	Full	We do not have specific training modules on human rights but our existing induction programmes cover the basics of human rights.
HR4	Total number of incidents of discrimination and actions taken.	30 - 31	Full	This year there was no incident of discrimination.
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	30 - 31	Full	This year there was no operation identified in which the right to exercise freedom of association and collective bargaining was at significant risk.
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	30 - 31	Full	This year there was no operation identified as having significant risk for incidents of child labor.
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	30 - 31	Full	This year there was no operation identified as having significant risk for incidents of forced or compulsory labor.
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	31	Full	
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.		Full	This year there were no incident of violation involving rights of indigenous people across locations.
Social: Society				
SO1	Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	99 - 104	Full	
SO2	Percentage and total number of business units analysed for risks related to corruption.	32	Full	
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures.	32	Full	
SO4	Actions taken in response to incidents of corruption.	32	Full	There were no incidents involving acts of corruption.
SO5	Public policy positions and participation in public policy development and lobbying.	32	Full	



S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	32	Full	We do not support any specific political party.
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	32	Full	No legal action initiated against BSP for anti-corruption behaviour, anti-trust and monopoly practices.
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	32	Full	No fine or non-monetary sanction imposed against BSP for non-compliance with laws and regulations.
Social: Product Responsibility				
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	93 - 95	Full	Steel is environment friendly and steel products does not pose any risk to the end user. BSP has carried out LCA studies in the year 2000 and all the applicable recommendations were implemented across the operations to achieve best environmental standards. Steel after the end of its product life is 100% recyclable, Hence the most preferred material for construction use because of its high strength and enviroental friendliness
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	95 - 97	Full	No significant incident of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements.	95 - 97	Partially Reported	The bye-products generated in the plant are ammonium sulphate, benzyne, toluene, naphta etc. The complete material safety data sheet which clearly delineate information on environmental impacts on the content of the substance, safe handling and disposal is provided. For transporting hazardous waste generated inside the plant BSP follows the hazardous waste rules 2008. Contractors and employees are trained on these aspects.
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	95 - 97	Full	No significant incident of non-compliance with regulations and voluntary codes concerning product and service information and labelling.
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	96 - 97	Full	

S. No.	Profile Disclosure	Reference	Extent of Reporting	Explanation
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	95 - 96	Full	BSP adhere to all laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	95 - 96	Full	No significant incident of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship.
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	95 - 96	Full	No significant complaint regarding breaches of customer privacy and losses of customer data.
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	95 - 96	Full	No significant fine for non-compliance with laws and regulations concerning the provision and use of products and services.

