

CIN : L45207GJ2012PLC070279

Corporate Office: INOXGFL Towers, Plot No.17, Sector-16A, Noida-201301, Uttar Pradesh, India. Tel: +91-120-6149600 | contact@inoxgreen.com
Fax: +91-120-6149610 | https://inoxgreen.com

IGESL: NOI: 2024

5th September, 2024

The Secretary BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001	The Secretary National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (E) Mumbai 400 051
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Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24

Ref.: Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sirs,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the Financial Year 2023-24.

The Business Responsibility and Sustainability Report forms an integral part of the Annual Report of the Company for the Financial Year 2023-24 which can also be accessed at the Company's website at <https://www.inoxgreen.com>

We request you to take the above on record.

Thanking You

Yours faithfully,
For **Inox Green Energy Services Limited**

Anup Kumar Jain

Anup Kumar Jain
Company Secretary



Encl.: As above

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L45207GJ2012PLC070279
2.	Name of the Listed Entity	Inox Green Energy Services Limited
3.	Year of Incorporation	2012
4.	Registered Office Address	Survey No. 1837 & 1834 At Moje Jetalpur, ABS Towers, Second Floor, Old Padra Road, Vadodara, Gujarat -390007, India
5.	Corporate Office Address	InoxGFL Towers, Plot No. 17, Sector -16A, Noida, Uttar Pradesh – 201301
6.	E-mail	investor@inoxgreen.com
7.	Telephone	0120-6149600
8.	Website	https://inoxgreen.com
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited
11.	Paid-up Capital	INR 493,60,60,000
12.	Name and Contact details (Telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Anup Kumar Jain (Company Secretary) Tel: 0120-6149600 Email: investors@inoxgreen.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).	On a Standalone Basis
14.	Name of assurance provider	No Assurance taken for the reporting year
15.	Type of assurance obtained	No Assurance taken for the reporting year

II. Products/Services

16. Details of business activities(accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business	% of Turnover of the Entity
1.	Operation & Maintenance Services	Operation & Maintenance Services	78.99%
2.	Sale of other Services	Services	14.81%

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

Sr. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Operation & Maintenance Services	33121	78.99%
2.	Sale of other Services	-	14.81%

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	0	2	0
International	0	0	0

19. Market served by the entity:

No. of Locations

Locations	Number
National (States and Union Territories)	8
Name of States and Union Territories	Rajasthan, Gujarat, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Andhra Pradesh & Tamil Nadu
International (No. of Countries)	0
Name of Countries	-

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

The Company has only domestic turnover.

b. A brief on types of customers

The Company provides long-term operations and maintenance services for wind farms to Independent Power Producers, Public Sector Power Producers, and a variety of corporate and retail customers.

IV. Employees
20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	298	298	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total Employees (D+E)	298	298	100%	0	0
WORKERS						
4	Permanent (F)	16	16	100%	0	0
5	Other than Permanent (G)	0	0	0%	0	0
6	Total Workers(F+ G)	16	16	100%	0	0

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total Differently abled Employees (D+E)	1	1	100%	0	0
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled Workers (F+ G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	06	01	16.67%
Key Management Personnel (other than BOD)	03	0	0

22. Turnover rate for permanent employees and workers (Disclose trend for the past 3 years)

Particulars	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	42.55%	100%	37.92%	46.91%	100%	47.05%	59.18%	-	59.18%
Permanent Workers	40%	-	40%	48.27%	-	48.27%	25%	-	25%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% 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.	Inox Leasing and Finance Limited*	Ultimate Holding Company	0.00	No
2.	Inox Wind Energy Limited**	Holding Company	0.00	Yes
3.	Inox Wind Limited	Holding Company	0.00	Yes
4.	Aliento Wind Energy Private Limited	Subsidiary Company	100%	No
5.	Flurry Wind Energy Private Limited	Subsidiary Company	100%	No
6.	Flutter Wind Energy Private Limited	Subsidiary Company	100%	No
7.	Haroda Wind Energy Private Limited	Subsidiary Company	100%	No
8.	Khatiyu Wind Energy Private Limited	Subsidiary Company	100%	No
9.	Nani Virani Wind Energy Private Limited	Subsidiary Company	100%	No
10.	Ravapar Wind Energy Private Limited	Subsidiary Company	100%	No
11.	Ripudaman Urja Private Limited	Subsidiary Company	100%	No
12.	Suswind Power Private Limited	Subsidiary Company	100%	No
13.	Tempest Wind Energy Private Limited	Subsidiary Company	100%	No
14.	Vasuprada Renewables Private Limited	Subsidiary Company	100%	No
15.	Vibhav Energy Private Limited	Subsidiary Company	100%	No
16.	Vigodi Wind Energy Private Limited	Subsidiary Company	100%	No
17.	Vuelta Wind Energy Private Limited	Subsidiary Company	100%	No
18.	Wind Four Renergy Private Limited	Subsidiary Company	100%	No
19.	I-Fox Wind technik India Private Limited	Subsidiary Company	51%	No
20.	Resowi Energy Private Limited	Subsidiary Company	51%	No

*Ceased to be Ultimate Holding Company of the Company w.e.f. 26th July, 2023

**Ceased to be Holding Company of the Company w.e.f. 31st October, 2023

†Become subsidiary of the Company w.e.f. 7th February, 2024.

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

Particulars	Amount in lakhs
Turnover	INR 20,199.51
Net worth	INR 140,032.45

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 in 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	Yes	0	0	NA	0	0	NA
Investors	Yes	0	0	NA	0	0	NA
(Others than Shareholders)							
Shareholders	Yes	5	0	NA	297	0	NA
Employees and Workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA

Website Link: <https://www.inoxgreen.com/investor-correspondence-grievanc.html>

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

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:

Sr. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
1.	Remote Monitoring & Control through SCADA	Opportunity	Ensures optimal performance and proactive maintenance of wind farms.	N/A	Positive: Reduces downtime, increases efficiency, and lowers operational costs.
2.	Technological Advancements	Opportunity	Adoption of new technologies can enhance efficiency and reduce costs.	Invest in R&D and collaboration with tech partners.	Positive: Cost savings, improved operational efficiency, competitive advantage.
3.	Market Demand for Green Energy	Opportunity	Rising demand for renewable energy solutions can increase market share.	Expand renewable energy portfolio and market outreach.	Positive: Increased revenue and market expansion.
4.	Supply Chain Disruptions	Risk	Dependence on key suppliers can lead to operational disruptions.	Diversify supplier base and develop strategic stockpiles.	Negative: Increased costs due to supply chain instability.
5.	Implementation of Safety Management Systems	Risk	Non-compliance can lead to accidents, legal issues, and reputational damage.	Regular training, audits, and compliance checks	Negative: Legal penalties, compensation costs, and reputational damage.
6.	Implementation of Environmental Management Systems	Opportunity	Meets regulatory requirements and promotes sustainable practices.	N/A	Positive: May qualify for green certifications and subsidies, enhancing marketability.

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. 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://inoxgreen.com/policies.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes. The Company is dedicated to adhering to its established policies in all operations. Top-level management has distributed these policies across all units and departments, ensuring that all tasks are carried out in accordance								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The vendors and customers are required to comply with the Health safety and Environment Manual of the Company.								
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fair trade, Rainforest Alliance, Truste a) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> • ISO 9001:2015 for Quality Management System • ISO 14001:2015 for Environment Management System • ISO 45001:2018 for Occupational Health and Safety (TUV-Austria) 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to environmental sustainability by reducing carbon emissions. The Company's social initiatives focus on community engagement and ensuring a safe, healthy workplace through rigorous safety protocols and ISO compliance. Governance commitments include maintaining high transparency and ethical business practices. Key goals involve expanding its services, achieving a zero-accident workplace and investing in sustainable community development. These efforts underscore Inox Green's dedication to integrating ESG principles into the operations and fostering sustainable growth.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company's commitment to sustainability drives it to offer a comprehensive range of tailored solutions that meet the diverse needs of its customers. Specializing in providing operation and maintenance (O&M) services for Wind Turbine Generators (WTGs) and their supporting infrastructure, the Company aims to ensure seamless functionality and continuous upkeep. This enables clients to maximize the efficiency and longevity of their assets, contributing to a more sustainable energy future.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements:

The Company's dedication to sustainability drives it to offer a comprehensive range of tailored solutions to meet its customers' diverse needs. Specializing in operation and maintenance (O&M) services for Wind Turbine Generators (WTGs) and their supporting infrastructure, the Company ensures seamless functionality and continuous upkeep. This allows clients to maximize the efficiency and longevity of their assets, contributing to a more sustainable energy future.

Inox Green Energy Services Limited remains unwavering in its commitment to sustainability through its core operations. The Company plays a significant role in the renewable energy transition and reducing carbon footprints. Our social initiatives prioritize community engagement and maintaining a safe, healthy work environment, in line with ISO standards. In terms of governance, we adhere to high standards of transparency and ethical practices.

Despite challenges such as achieving precise emission reductions and expanding our renewable capacity, our achievements reflect our dedication to ESG principles. We aim to continuously enhance our environmental performance, foster community development and maintain robust governance standards, ensuring sustainable growth and positive societal and environmental impacts.

Looking ahead, we recognize the broader trends influencing our sustainability efforts, including the growing importance of renewable energy and stringent regulatory environments. We are committed to staying ahead of these trends, ensuring sustainable growth and making a positive impact on the environment and society.

Our focus on ESG principles guides us in navigating broader trends and regulatory environments, reinforcing our commitment to a sustainable future.

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

The Board of Directors of the Company has constituted a Business Responsibility and Sustainability Committee who is responsible for implementation and oversight of the Business Responsibility & Sustainability policy(ies)

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 constituted Business Responsibility and Sustainability Committee.

Sr. No.	Name	Designation
1	Shri Manoj Dixit	Chairman (Whole -time Director)
2	Shri Mukesh Manglik	Member (Whole -time Director)
3	Shri Shailendra Tandon	Member (Non - Executive Director)
4	Chief Financial Officer	Member

10. Details of Review of NGRBCs by the Company:

Subjects 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)									
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	
Performance against above policies and follow up action																			Half yearly
Compliance with statutory requirements of relevance to the principles, and rectification of any non- compliances																			Quarterly

11. Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
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.										No

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year. (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPAL WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators- Importance to Investors:

1. Percentage coverage by training and awareness programs on any of the principles during the year

Segment	Total Number of training and awareness programs held	Topics / principles covered under the training and its impact	% of person in respective category covered by the awareness programs
Board of Directors	0	Nil	0
Key Managerial Personnel	11	<ul style="list-style-type: none"> • Knowing the Sustainable Development Goals • Social Accountability & Responsibility • Fair Business Practices (FBP) • Presentation Skills • Customer Delight 	>85%
Employees other than BOD and KMPs	20	<ul style="list-style-type: none"> • Prevention Of Sexual Harassment (POSH) at Work Place • Time Management • Knowing the Sustainable Development Goals • Corporate Sustainable Development • Cyber Security • Social Accountability & Responsibility • PMSDP- Introduction to PMSDP & Target Setting • Accident & Accident Investigation • HR Awareness INOX WIND (Offices) • Awareness training on SA 8000 • WASH - A short training module on Water, Sanitation, and Hygiene (For Employees) • Behaviour Based Safety 	>80%

Segment	Total Number of training and awareness programs held	Topics / principles covered under the training and its impact	% of person in respective category covered by the awareness programs
Workers	8	<ul style="list-style-type: none"> • Prevention Of Sexual Harassment (POSH) at Work Place • Time Management • Human Rights Awareness • Customer Delight • Human Rights Awareness For Employees • Gender Sensitivity • Fire & Explosions • Awareness training on SA 8000 	>85%

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					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Regulation 6 of SEBI (LODR) Regulations, 2015.	BSE and NSE	Rs 1,96,000	Delay in filling the vacancy of Compliance Officer.	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	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
	Not Applicable

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

The Company adheres strictly to an anti-corruption and anti-bribery policy outlined in our HR Manual. This policy sets clear standards for ethical conduct, supporting our commitment to conducting business with integrity. We maintain a zero-tolerance approach towards bribery and fraud, reinforced by our Whistleblower Policy, ensuring employees can safely report unethical behavior or fraud concerns. These measures uphold our dedication to transparency and ethical practices in all aspects of our operations. <https://inoxgreen.com/PDF/policy/gpcb.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest:

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints related to issues of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints related to issues of Interest of the KMPs	Nil	NA	Nil	NA

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Nil

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Number of days of accounts payables	224 Days	140 Days

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	FY2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers/distributors as % of total sales to dealers /distributors	-	-

Parameter	Metrics	FY2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	26.22%	8.52%
	b. Sales (Sales to related parties / Total Sales)	18.55%	40.75%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	83.62%	54.52%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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
	Nil	

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.

The Companies Act, 2013, requires directors to annually disclose any entities or relatives with whom they have a conflict of interest. Based on these disclosures, we maintain a register to ensure transparency and avoid conflicts during business proposals. Directors with a potential conflict must abstain from voting on related proposals. Additionally, our policies on Materiality and Dealing with Related Party Transactions help mitigate potential conflicts and safeguard the Company's and shareholders' best interests.

PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of Improvements in Environmental and social impacts
R & D	Nil	Nil	NA
Capex	Nil	Nil	NA

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

Yes. The nature of the business of the Company is related to operation and maintenance of wind energy generators which itself promotes sustainable environment. The Company endeavors to engage with suppliers who integrate environmental and social considerations into their products and services.

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

The Company is engaged in providing operation and maintenance (O&M) services for Wind Turbine Generators (WTGs) and their supporting infrastructure, without the use of any raw materials in its service provision to clients.

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.

Not Applicable

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.

Not Applicable

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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?

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain(Yes/ No) If yes, provide the web-link.
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Not applicable, as the Company does not manufacture any physical products.

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.

Name of Product / Service	Description of the risk / concern	Action Taken
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Not Applicable

3. Percentage of recycled or reused input material to total material 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 Current Financial Year	FY 2022-23 Previous Financial Year

Not Applicable

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 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-used	Recycled	Safely Disposed (MT)	Re-Used	Recycled (MT)	Safely Disposed (MT)
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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Not applicable owing to the nature of the Company's product/service offerings

PRINCIPLE 3

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

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS
(a) Details of measures for the well-being of employees:

Category	Total (A)	% of employees covered by									
		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	298	298	100%	298	100%	0	NA	298	100%	298	100%
Female	0	0	0	0	NA	0	NA	0	0	0	0
Total	298	298	100%	298	100%	0	NA	298	100%	298	100%
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	10	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	10	0

(b) Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		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 Workers											
Male	16	16	100%	16	100%	0	NA	16	100%	16	100%
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	16	16	100%	16	100%	0	NA	16	100%	16	100%
Other than Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of The Company*	0.06%	0.07%

* This amount includes GMI, GPA and WC policy (including GST)

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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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	96.81%	100%	Yes	100%	100%	Yes
Gratuity	96.81%	100%	NA	100%	100%	NA
ESI	-	-	-	-	-	-

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.

Yes. The Company's premises are equipped with necessary infrastructure to ensure smooth access for individuals with disabilities. We comply with the requirements of the Rights of Persons with Disabilities Act, 2016, and are committed to providing employees and workers with a diverse and equitable work environment. Our infrastructure plan is designed and constructed to enhance workplace accessibility for employees and workers with disabilities. Corporate offices feature entry ramps, elevators for employees and workers with disabilities.

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 established guidelines on Equal Employment Opportunity, Child Labor, Gender Equality and the Protection of Minority Rights to promote an inclusive work culture, emphasizing the values of empathy and mutual respect. The Company is committed to fostering a diverse and equitable environment. <https://inoxgreen.com/PDF/policy/geeocl.pdf>

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	100%	100%	-	-
Female	-	-	-	-
Total	100%	100%	-	-

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

Yes, the Company's Grievance Redressal Procedure is available to all employees and workers. The policy aims to facilitate open and structured discussions on work-related grievances, ensuring they are addressed fairly and justly in compliance with the Company's policies. Employees are encouraged to first discuss their grievances with their immediate reporting authority to seek a resolution before initiating the formal grievance redressal mechanism.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	298	0	0	410	0	0
Male	298	0	0	409	0	0
Female	0	0	0	01	0	0
Total Permanent Workers	16	0	0	0	0	0
Male	16	0	0	0	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	2023-24 Current Financial Year					2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	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	298	152	51.00%	258	86.57%	409	199	48.65%	205	50.12%
Female	0	0	0	0	0	01	01	100%	01	100%
Total	298	152	51.00%	258	86.57%	410	200	48.78%	206	50.24%
Workers										
Male	16	16	100%	16	100%	0	0	NA	0	NA
Female	0	0	0	0	0	0	0	NA	0	NA
Total	16	16	100%	0	100%	0	0	NA	0	NA

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	298	298	100%	409	409	100%
Female	0	0	0	01	01	100%
Total	298	298	100%	410	410	100%
Workers						
Male	16	16	100%	0	0	NA
Female	0	0	0	0	0	NA
Total	16	16	100%	0	0	NA

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 of such a system?**

The Company has developed a comprehensive Health, Safety, and Environment (HSE) Policy aimed at ensuring the health and well-being of its employees. This policy outlines the Company's commitment to creating a safe and healthy work environment, addressing various aspects of workplace safety, environmental protection, and employee health. By implementing the HSE Policy, the Company aims to minimize risks, prevent workplace accidents, and promote sustainable practices. This policy not only complies with legal and regulatory requirements but also reflects the Company's dedication to fostering a culture of safety, environmental responsibility, and overall employee well-being.

The weblink for the Health Safety and Environment Manual: <https://www.inoxgreen.com/PDF/policy/hsem.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?**

The Company has thoroughly evaluated and identified potential risks associated with all its activities through a comprehensive Hazard Identification and Risk Assessment (HIRA). By conducting this detailed assessment, the Company has been able to pinpoint specific hazards and evaluate the risks they pose. Based on these insights, the Company has developed and implemented robust processes and protocols designed to ensure that all activities are conducted safely. This proactive approach to risk management underscores the Company's commitment to creating a secure and safe working environment, ultimately enhancing overall organizational resilience and reliability.

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

Yes the Company fosters a culture of open communication and risk awareness. The Company has implemented a comprehensive framework that empowers both employees and workers to identify and report potential hazards in the workplace. This includes providing all employees with the necessary training to recognize safety concerns.

The Company encourages employees to actively participate in safety discussions through forums like EHS Committee meetings and Departmental Open Forums. This transparency helps create a strong safety culture where everyone feels empowered to contribute to a safe work environment.

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

Yes, providing group medical insurance to our employees is a crucial aspect of our commitment to their well-being and job satisfaction. This insurance offers numerous benefits, not only enhancing employees' overall health security but also contributing to a positive work environment. By improving job satisfaction and offering peace of mind, group medical insurance can significantly impact employee retention.

The objective of our Group Medical Insurance Policy is to offer comprehensive support to all employees and their families in the unfortunate and unforeseen event of illness, disease, or injury. This policy ensures that our employees have access to necessary medical care without the burden of financial strain, thereby fostering a sense of security and stability within the workforce.

Additionally, our workmen compensation policy provides financial and medical support to employees who suffer injuries or illnesses while performing their job duties. This policy covers medical expenses, lost wages, and other related costs, ensuring that our employees are protected and supported in case of workplace accidents or injuries. By offering this crucial protection, we demonstrate our commitment to creating a safe and supportive work environment.

Web link for the Group Medical Insurance: <https://www.inoxgreen.com/PDF/policy/ggmi.pdf>

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

Safety Incident / Number	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.63	1.54
	Workers	0	0
Total recordable work-related injuries	Employees	1	2
	Workers	1	
No. of fatalities	Employees	1	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	1
	Workers	0	0

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

The entity has implemented a comprehensive set of measures to ensure a safe and healthy workplace for all employees. These measures are designed to proactively identify and mitigate potential risks, promote well-being, and foster a culture of safety. Key initiatives include:

- **Hazard Identification and Risk Assessment (HIRA):** Regular and thorough assessments are conducted to identify potential hazards in the workplace. Based on these assessments, the company develops and implements strategies to mitigate identified risks.
- **Safety Training and Awareness Programs:** All employees receive ongoing training on safety protocols and procedures. These programs are designed to educate staff on best practices for maintaining a safe work environment and to ensure they are aware of potential hazards.
- **Regular Safety Audits and Inspections:** Routine safety audits and inspections are carried out to identify potential hazards and ensure compliance with safety standards. Any issues identified are promptly addressed and rectified.
- **Compliance with Regulatory Standards:** The Company adheres to all relevant health and safety regulations and industry standards. Regular reviews ensure that the entity remains compliant with evolving legal requirements.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

Safety Incident /Number	% of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Condition	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 undergoes regular audits at both the site and corporate level. Identified issues are addressed through corrective and preventive actions. A comprehensive investigation is conducted for all accidents to determine root causes and implement measures to prevent future occurrences. The findings of these investigations, along with proposed corrective and preventive actions, are presented in a monthly report to the Corporate Management Committee.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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).

No

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

No

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:

Category	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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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	Nil
Working Conditions	Nil

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.

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all their stakeholders.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS**1. Describe the processes for identifying key stakeholder groups of the entity.**

We engage with a diverse range of stakeholders, including customers, employees, suppliers, investors, regulators, and local communities. We highly value their feedback and strive to integrate it into our decision-making processes. Any significant feedback received from stakeholders is communicated on an ongoing basis to ensure we remain responsive to their needs and concerns.

Additionally, we have established a dedicated grievance cell to address any queries, requests, or complaints from our clients. This ensures that stakeholders have a clear channel for raising issues, and that we can respond promptly and effectively to their concerns.

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	Meetings, conferences and other correspondence.	Annually	Demonstration of Inox Group's commitment to ethical and governance standards, transparent and comprehensive disclosure, business performance and profitability outlook, as well as potential for capital appreciation.
Employees	No	Personal/group interactions, mails and trainings.	Periodically/ throughout the year	Productivity, training, professional development, career advancement, work environment, and organizational culture
Suppliers/ Partners	No	Meetings and annual report.	Annually	Discussion will encompass business issues and requirements, quality enhancements, business plans, and pertinent statutory requirements and safety standards.
Customers / Dealers	No	Meeting, Survey and Web portal	Need basis/ Whenever required	Understand their needs thoroughly and strive to meet them. Seek feedback to continually improve the process. Support customers in reaching their sustainability goals.
Community	No	Regular interaction, email communication	Need basis/ Whenever required	Support local development and improve livelihoods.
Government / Regulators	No	Industry representations, meetings and filings	Need basis/ Whenever required	Compliance, Ethics, Corporate governance, corporate citizenship

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

The Company frequently interacts with its stakeholders and any material feedback received from the stakeholders is communicated on an ongoing basis.

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.

As previously above, the Company consistently engages with its stakeholders and is open to acting upon and incorporating their suggestions. During this period, the Company did not receive any significant suggestions from stakeholders.

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

The Company has dedicated grievance cell to address the queries, requests and complaints of the clients.

PRINCIPLE 5

Businesses should respect and promote human rights.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D/C)
Employees						
Permanent	298	152	51.00%	410	200	48.78%
Other than permanent				242	118	48.76%
Total Employees	298	152	51.00%	652	318	48.77%
Workers						
Permanent	16	10	62.5%	0	0	NA
Other than permanent	0	0	0	0	0	NA
Total Workers	16	16	62.5%	0	0	NA

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	298	0	NA	298	100%	410	0	NA	410	100%
Male	298	0	NA	298	100%	409	0	NA	409	100%
Female	0	0	NA	0	0	01	0	NA	01	100%
Other than permanent		0	NA		NA	242	0	NA	242	100%
Male	10	0	NA		NA	241	0	NA	241	100%
Female	0	0	NA	0	0	01	0	NA	01	100%
Workers										
Permanent	16	0	NA	16	100%	0	0	NA	0	NA
Male	16	0	NA	16	100%	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA
Other than permanent	0	0	NA	0	NA	0	0	NA	0	NA
Male	0	0	NA	0	NA	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA

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

	Male		Female	
	Number	Median remuneration / Salary/Wages of respective category	Number	Median remuneration / Salary/Wages of respective category
Board of Directors (BoD)	01	Rs. 47,00,020	-	-
Key Managerial Personnel	04	Rs. 44,50,016	-	-
Employees other than BOD and KMP	298	Rs. 4,20,000	-	-
Workers	16	Rs. 3,22,260	-	-

Details of Median remuneration/Salary/Wages of the respective category shown above are annual.

(B) Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	0%	0.27%

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, Head (HR) is responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

The Company prioritizes the protection and promotion of human rights as a fundamental aspect of its corporate ethos. To uphold these values, the Company has established robust mechanisms aimed at addressing concerns related to labor practices and human rights in a manner that is both equitable and transparent. Central to this effort is the implementation of a comprehensive Grievance Redressal System that spans across all operational units.

This system is supported by the Company's rigorous Code of Conduct and Human Rights Policies, which serve as guiding principles for all employees and stakeholders. These policies not only outline the expected standards of behavior but also empower individuals to voice concerns and seek resolutions in a supportive environment.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	0	0	NA	0	0	NA
Discrimination at Workplaces	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company ensures that complaints of discrimination and harassment are handled with utmost fairness and confidentiality. The identity of the complainant is kept confidential unless disclosure is necessary for investigation purposes. Following the resolution of complaints, measures are taken to protect the complainant from any potential adverse consequences.

Our commitment to fostering a harassment-free workplace, particularly in the context of sexual harassment, is unwavering. We maintain a strict zero-tolerance policy towards any form of such unacceptable behavior. Employees are actively encouraged to report any concerns related to harassment, and we prioritize prompt and thorough responses to all complaints, whether they involve harassment or other unwelcome conduct.

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

Yes.

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%

The Company internally conducted the assessment of all its plants and offices.

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 risks or concerns were identified from the assessments at Question 10 above.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Not Applicable.

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

The Company conducts regular internal reviews to ensure compliance with its human rights policies.

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?

Yes, the Company's office premises are equipped with necessary infrastructure to ensure smooth access for individuals with disabilities.

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	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others – please specify	Nil

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.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS**1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	NA	NA
Total fuel consumption (B)	NA	NA
Energy Consumption through other sources (C)	NA	NA
Total Energy Consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	433.80364 GJ	166.7761344 GJ
Total fuel consumption (E)	19438.0143 GJ	12597.3321525043 GJ
Energy Consumption through other sources (F)		
Total energy consumed from non-renewable sources(D+E+F)	19871.82 GJ	12764.11 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000009838	0.000005149
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000004300	0.0000002251
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The PPP conversion factor: 22.88 is based on data published by World Bank for India for the year 2022, we have applied this exchange rate to compute the adjusted turnover.

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, the Company has not conducted any independent assessment/ evaluation/assurance by an external agency

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
Surface Water	-	3897.18 KI
Ground Water	4926.778 KL	2885.87 KL
Third Party water	1395.084 KL	-
Seawater/ desalinated water	-	-
Others (Condensate Water)	-	-
Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)	6321.862 KL	6783.05 KL
Total Volume of water Consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed/ Turnover)	0.000003130	0.000002737
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000001368	0.0000001196
Water intensity in terms of physical output	-	-
Water Intensity (Optional) - the relevant metric may be selected by the entity	-	-

Note: The PPP conversion factor: 22.88 is based on data published by World Bank for India for the year 2022, we have applied this exchange rate to compute the adjusted turnover.

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.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	-	-
- With treatment—please specify level of Treatment	-	-
(ii) To Groundwater		
- No treatment	4926.778 KL	3897.18 KL
- 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	1395.084 KL	28856.87 KL
- With treatment—please specify level of Treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment—please specify level of Treatment	-	-
Total water discharged (in kiloliters) (i+ii+iii+iv+v)	6321.862 KL	32754.05 KL

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

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

The Company doesn't have any liquid discharges.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	PPM	-	2.84 kg/year
Sox	PPM	-	6.13 kg/year
Particulate Matter (PM)	mg/Nm3	-	0.21 kg/year
Persistent organic pollutants (POP)		-	-
Non-Methane Hydrocarbon		-	-
Oxides of Nitrogen		-	-
Carbon Monoxide		-	-
Suspended Particulate Matters (SPM)		-	-
Sulphur Dioxide		-	-

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.

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

Greenhouse Gases (GHGs) encompass carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydro fluorocarbons (HFCs), per fluoro carbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere.

Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, & steam consumed by the entity.

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions Carbon dioxide(CO ₂)	Metric Tonnes	1590.06 Mt Co ₂	1130.85 Mt Co ₂
Total Scope 2 emissions Carbon dioxide(CO ₂)	Metric Tonnes	0	93 Mt Co ₂
Total Scope 1 and Scope 2 emissions per rupee of Turnover	tonnes of CO ₂ equivalent per rupee	0.0000007871	0.0000007937
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 / Revenue from operations adjusted for PPP)	tonnes of CO ₂ equivalent per rupee of adjusted turnover	0.00000003440	0.00000002158
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity		-	-

Note: The PPP conversion factor: 22.88 is based on data published by World Bank for India for the year 2022, we have applied this exchange rate to compute the adjusted turnover.

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, the Company has not done any independent assessment/ evaluation/assurance has been carried out by an external agency.

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

No.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in Metric Tonnes)		
Plastic Waste (A)	0.0712	0.9672
E-Waste (B)	542231.5426	2.365582
Bio-Medical Waste (C)	0.084	0.051
Construction and demolition waste(D)		
Battery Waste (E)	1.1933368	1763.7554
Radioactive Waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	509.592231	12224.3174
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	3.476375	9.454
Total (A+B + C + D + E + F + G+ H)	542745.9597 MT	14000.91059 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0002687	0.000005648
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	0.00001174	0.0000002469
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations (Sales of waste generated)	10.765 MT	38.17 MT
Total	10.765 MT	38.17 MT

*Other wastes are kept at sites store.

Note: The PPP conversion factor: 22.88 is based on data published by World Bank for India for the year 2022, we have applied this exchange rate to compute the adjusted turnover.

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.

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.

The Company does not generate any hazardous waste except as mentioned in point no. 8 above.

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:

Sr. No.	Location of operations/offices	Type of Operation	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			Nil

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
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Nil

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 there under (Y/N). If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Nil

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

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

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface Water		
(ii) Ground Water		
(iii) Third Party water		
(iv) Seawater/ desalinated water		NA
(v) Others		
Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)		
Total Volume of water Consumption (in kiloliters)		
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 kiloliters)		
(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		NA
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 Treatments		
With Treatment-please specify level of treatment		
Total Water discharged (in Kiloliters)		NA

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 has been carried out by an external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs,PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	456 Mt Co2 e
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
Nil			

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

Company has it health safety & environment manual in place.

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.

No impact envisaged.

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 – IMPORTANCE TO INVESTORS

1. a. Number of affiliations with trade and industry chambers/associations.

Nil

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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations(State/ National)
Nil		

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.

Name of authority	Brief of the case	Corrective action taken
NA		

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Sr. No.	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)	Web Link, if available
Not Applicable					

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators- Importance to Investors:

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 projects	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant web link
Nil					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
Nil						

3. Describe the mechanisms to receive and redress grievances of the community.

An authorized person is available at all sites to receive public grievances. If any grievances are reported, a meeting with the complainant and other stakeholders will be convened for resolution, following the outlined procedures.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producer	Nil	Nil
Sourced directly from within the district and neighboring districts	Nil	Nil

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:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	51.20%	58.51%
Semi-urban	33.43%	33.25%
Urban	14.76%	6.70%
Metropolitan	0.60%	1.54%

*Place to be categorized based on with RBI classification system on rural/ semi-urban / urban / metropolitan)

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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):

Details of negative social impact identified	Corrective action taken
Not Applicable	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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?

Nil

(c) What percentage of total procurement (by value) does it constitute?

Nil

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of Calculating benefit share
Nil				

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

Sr. No.	Name of authority	Brief of the Case	Corrective action taken
Not Applicable			

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Nil			

PRINCIPLE 9

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

Essential Indicators- Importance to Investors:

1. Describe the mechanism is in place to receive and respond to consumer complaints and feedback.

The Company has well-defined systems for receiving and responding to consumer complaints and feedback. Consumers can share their complaints and feedback via email or through an online portal on our website. Timely and effective redressal of concerns and complaints raised by our stakeholders is a key priority for our business. All grievances are resolved within a specified timeframe with a final resolution.

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	
Safe and responsible usage	NA
Recycling and/or safe disposal	

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other (Quality Complaints)	Nil	Nil	NA	Nil	Nil	NA

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

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

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

The Company does not have a formal policy on cyber security and data privacy risks, but it actively safeguards against data breaches through several measures. It maintains a secure, encrypted database for value chain partners, regularly updates its security software, and provides staff training on data security and privacy. Its robust IT system has successfully prevented any data breaches to date.

Web link of the policy: <https://www.inoxgreen.com/PDF/policy/csp.pdf>

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 considering the nature of Company's product and services offerings

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

The Information can be accessed at the website of the Company.

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

Nil

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

Nil

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

Not Applicable.