

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

SI No	Particulars	Details about the Company
1	Corporate Identity Number (CIN) of the Listed Entity	L15490AP2012PLC080067
2	Name of the Listed Entity	APEX FROZEN FOODS LIMITED
3	Year of incorporation	30/03/2012
4	Registered office address	3-160 PANASAPADU KAKINADA East Godavari AP 533005 IN
5	Corporate address	3-160 PANASAPADU KAKINADA East Godavari AP 533005 IN
6	E-mail	kkd@apexfrozenfoods.com
7	Telephone	0884-2383904
8	Website	www.apexfrozenfoods.in
9	Financial year for which reporting is being done	Year 2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE and NSE
11	Paid-up Capital	Rs 312,500,000
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms Swathi 0884-2383904 cs@apexfrozenfoods.com
13	Reporting boundary	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Processing and Sale of Shrimp	Processing and Sale of Shrimp	94%

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Processing and preserving of fish, crustaceans and molluscs and products thereof	1020	94%

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	Two (2) Processing Plants One (1) Pre-Processing Plant Three (3) Hatcheries	1	7
International	NIL	NIL	NIL

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	The shrimp seed from the Company's Hatcheries is marketed to shrimp farmers in the state of Andhra Pradesh
International (No. of Countries)	During the year under review, the Company exported processed shrimp to the USA, European, Union, and China

- b. **What is the contribution of exports as a percentage of the total turnover of the entity:** Almost 94% (excluding Export Incentives)
- c. **A brief on types of customers:** Apex deals in the sale of processed frozen shrimp to distributors, on a B2B basis. In turn, the distributors sell these to their customers that include, inter alia, HORECA (Hotels, Restaurants, and Cafes) as well as departmental stores primarily based in the USA, European Union and China. Additionally, we also sell high quality Shrimp Seed to farmers that contributes to a good harvest.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	544	500	91.91	44	8.08
2.	Other than Permanent (E)	20	12	60	8	40
3.	Total employees(D + E)	544	512	90.78	52	9.21
EMPLOYEES						
4.	Permanent (F)	2373	314	13.23	2059	86.76
5.	Other than Permanent (G)	90	20	22.22	70	77.77
6.	Total workers(F + G)	2463	334	13.56	2129	86.43

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees(D + E)	1	1	100	0	0
DIFFERENTLY ABLED EMPLOYEES						
4.	Permanent (F)	2	1	50	1	50
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers(F + G)	2	1	50	1	50



21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel	4	2	50.00

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

	FY2023-24 (Turnover rate in current FY)			FY (Turnover rate in previous FY)2022-2023			FY (Turnover rate in the year prior to the previous FY)2021-2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.67%	1.65%	5.32%	3.84%	0	3.84%	4.54%	1.5%	6.04%
Permanent Workers	10.53%	23.17%	33.7%	12.28%	24.68%	36.96%	13.25%	26.60%	39.85%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

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

Sl. 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)
	NA			

VI. CSR Details

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

(ii) Turnover (in Rs.): 80,410.32 Lakhs

(iii) Net worth (in Rs.): 49,705.60 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		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
Community investors (other than shareholders) Shareholders	Yes- The process to register grievance is listed on the website	0	0	-	0	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-

Note: The Company has a well-defined grievance redressal mechanism in place for all its stakeholders, wherein processes are set internally and communicated to all the stakeholders. The Grievance redressal mechanism for Investors and shareholders is placed at the Company's website <https://apexfrozenfoods.in/investors/contact-us/>.



Further, there is a specific email ID (Email: ir@apexfrozenfoods.com) for addressing queries raised by any Investors and Shareholders. The Company also has various other Policies, covering different aspects related to grievance redressal including but not limited to Policy on Prevention of Sexual Harassment (POSH), Whistle Blower Policy.

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

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

	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Human Capital Management	Risk and Opportunity	<p>As a Risk: Consistent availability of skilled labour, retention of such employees and ensuring optimum productivity all year round</p> <p>As an Opportunity: The right mix of employees – gender, demographics and skillset can result in a vibrant and self-sustaining culture that can drive productivity and help the employees generate job satisfaction and wealth for themselves.</p>	At Apex, we begin with ensuring that we have the right person for the right job. They are then put through our strong training programs to ensure that they are equipped with the right skills to discharge their job and excel in their roles.	<p>Negative Inadequate hiring and retention practices can lead to decreased productivity and increased costs and also result in a loss of business.</p> <p>Positive Creating a viable work environment will contribute to long-term business success and will also help position Apex as an employer of repute and create a virtuous cycle of attracting good talent.</p>
2	Environmental Risk Management	Risk	Effective management of climate risk is crucial for the progress of the community that we operate in and ultimately the ability of the Company to continue its operations at an optimum level.	While the business is subject to vagaries of nature, several steps are taken to ensure that the ecological balance of the areas we work in are maintained, including safeguards and best practices to create a sustainable business model.	Failing to effectively maintain ecological balance could result in long-term sustainability problems for both our business and the communities in which we operate, potentially leading to revenue loss or operational disruptions
3	Community Development	Opportunity	Community presents a significant opportunity for our business, especially given our labor-intensive processes. By hiring from the areas close to our operations, we not only create job opportunities but also foster sustainable community development.	NA	NA



4	Product Quality	Opportunity	We have invested in creating strong processes around Quality Checks, some of which are driven by regulatory requirements. This creates an entry barrier since some of the pre-qualifications for selling in specific geographies are extremely stringent	NA	Superior product quality leads to consumer stickiness and strengthens relationships with clients. Also, it gives them a vote of confidence to buy more products, which leads to healthy and sustainable revenues
5	Supply Chain Management	Risk	Dependence on external suppliers for raw material, procurement of containers for export, has a likelihood to disrupt the supply of the products of the Company, resulting in lower sales.	While we are able to work on our supply chain for raw materials through constant interactions with farmers, we are exposed to supply chain risks on the delivery side. Given the delicate geopolitical balance on several of our key routes, disruptions could lead to increased costs and unavailability of timely supply to customers and inventory buildups.	If we are unable to secure raw materials in the sizes we require, or are unable to make timely shipments of our finished products, it could have a material adverse impact on our results of operations and could increase our costs and thereby impact our profitability.

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://apexfrozenfoods.in/investors/policies-code-of-conduct/ Some of the policies of the Company are accessible only to employees and internal stakeholders								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y



4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusted) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The company has following certifications: 1. SA 8000- Social accountability international includes Management systems, worker engagement, a culture of continuous improvement, and other elements of SA8000 not only lead to better working conditions and worker well-being, they also have benefits for productivity, stakeholder relationships, market access, and more. 2. ASC- Aquaculture stewardship council ensuring Sustainable aquaculture and workers wellbeing. 3. BAP- Best Aquaculture Practices ensures environmental responsibility, Animal health and welfare, food safety and social accountability. 4. BRC-British Retail consortium global food standards ensures food safety and customer satisfaction
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Apex is committed to sustainability and has set specific goals and targets to reduce energy consumption and achieve electricity savings. To this end, the company is installing solar power generation facilities across its plants. Company aims to significantly reduce its overall energy consumption by leveraging renewable energy sources.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable.
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure): Kindly refer to the 'Message from the Chairman which forms part of the Annual Report FY2023-24	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Subrahmanya Chowdary Managing Director
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on	Yes, Mr. Subrahmanya Chowdary Managing Director

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
		P 1	p 2	p 3	p 4	p 5	p 6	p 7	p 8	p 9	p 1	p 2	p 3	p 4	p 5	p 6	p 7	p 8	p 9
Performance against above policies and follow up action	The Management of the Company regularly reviews the performance of the Company against various policies. Key aspects of such reviews are also updated to the Board and its Committees by the Management from time to time. Frequency: on a periodic basis upon requirement																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, The Company is in compliance with the relevant regulations as applicable and a Compliance Certificate on applicable laws is provided by the Managing Director & CEO to the Board of Directors. Further, review with regard to the compliance requirements is done on quarterly basis by the Audit committee and the Board.																		



11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	ρ 1	ρ 2	ρ 3	ρ 4	ρ 5	ρ 6	ρ 7	ρ 8	ρ 9
	Yes, SGS and Contecna certification body, to assess the food safety and social compliance policies. We maintain a functional review mechanism supported by an independent internal audit process that covers the working of all key policies. Additionally, relevant third-party assessments are periodically conducted across our plant locations.								

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

Questions	ρ 1	ρ 2	ρ 3	ρ 4	ρ 5	ρ 6	ρ 7	ρ 8	ρ 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
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: PRINCIPLE 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			
1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	Quarterly	Topics covered include periodic updates on overall performance of the Company, its business activities, key regulatory developments etc. In terms of impact, these programmes enable the Directors to discharge their roles and responsibilities effectively	100
Key Managerial Personnel	Periodically	Topics covered include periodic updates on overall performance of the Company, its business activities, key regulatory developments etc. In terms of impact, these programmes enable the Directors to discharge their roles and responsibilities effectively	100
Employees other than BoD and KMPs	As when required	Topics covered include skill upgradation, health and safety measures. In terms of impact, the skill upgradation programmes enable personal/professional development of employees and the health and safety awareness campaigns enable employees to assess their physical/mental health and safety, effectively. Other awareness and knowledge sessions are conducted in each business unit throughout the year for the relevant employees	100



Workers	As when necessary	Contractual workers hired via a third party for daily or time bound operational work at the major facilities. These personnels are provided training related to HR policies, health and safety and environmental aspects.	100
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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		SEBI	Satyanarayana Murthy Karuturi (Promoter) Monetary Penalty: Rs. 11,00,000/- Disgorgement Amount: Rs. 14,62,875/-	Alleged that certain Promoters and Employees traded in the scrip of Apex Frozen Foods Ltd while in possession of UPSI during the period from September 4, 2017 to February 28, 2018. Further, SEBI vide its order dated 28.03.2023 restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, either directly or indirectly, or being associated with the securities market in any manner whatsoever for a period of two (2) years from the date of order (i.e..28.03.2023) And disgorgement order has been passed against the alleged illegal notinal gains made by the noticees and ordered to disgorge the the said notinal gains within 45 days from the date of the order, along with interest at the rate of 12% per annum from November 15, 2017 till the date of actual payment of disgorgement amount along with interest and monetary penalty was levied.	Yes The said insiders filed and appeal before the Securities Appellate Tribunal. SAT passed an interim order staying the order of debarment for two years and asked to pay the monetary penalty and disgorgement amount levied by SEBI, Executive officer. The Said insiders deposited the disgorgement amount and paid the monetary penalty in compliance with the orders passed by SEBI and SAT. Further, the final order is pending with the Securities Appellate tribunal as on date of closure of financial year*
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA
	Non-Monetary NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NA	NA	NA	NA	
Punishment	NA	NA	NA	NA	



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

*An appeal was made before the Hon'ble Securities Appellate Tribunal by Mr. K Satyanarana Murthy and other connected persons against SEBI Order dated 28.03.2023 passed by the Executive Director, SEBI in Order No. QJA/VS/IVD/ID6/25067/2022-23 for alleged violation of SEBI (PIT) Regulations, 2015 and trading in shares of the company during period from September 2017 to February 2018 as mentioned above.

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

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

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

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

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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: Not Applicable

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

	FY 2023-2024	FY 2022-2023
Number of days of accounts Payables	9	9

8. Open-ness of Business

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

Parameter	Metrics	FY 2023-2024	FY 2022-2023
Concentration of purchases	a. Purchases from trading houses as % of total purchases	18519.789	21036.228
	b. Number of Trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 Trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sale to dealers / distributed as % of total sales	NIL	NIL
	b. Number of dealers / distributions to whom sales are made	NIL	NIL
	c. Sales upto 10 dealers / distributors as % of total sales to dealers / distributors	NIL	NIL



Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)		
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year: 0

Total Number of awareness programmes held	Topics/Principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)
If Yes, provide details of the same.

Yes, the Company has processes in place to avoid/manage conflict of interests involving members of the Board. Apex has a detailed 'Code of Conduct for its Directors and Senior Management', which contains comprehensive guidelines and mechanism for avoiding the conflict of interest and for disclosing any such situations that may trigger a potential conflict. The Company also receives an annual confirmation from its Board of Directors regarding the entities they are interested in, and it ensures that the necessary approvals as required under the applicable laws and regulations are obtained before engaging into transactions with each of the entities.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

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

	Current Financial Year	Previous Financial	Details of improvements in environmental and social impacts
R&D	--	--	--
Capex	--	--	--

2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No): Yes
b. If yes, what percentage of inputs were sourced sustainably?

The Company is committed towards sustainably sourcing its raw material. We constantly work towards nurturing sustainable relationships with our supply chain partners by building trust, fair treatment and transparency in all procurement related decisions. However, the company is in the process of further strengthening sustainable sourcing and maintaining data around the same.

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:

The company does not produce any product that can be re used or re cycled. Waste produced during the manufacturing process is disposed of in accordance with State Pollution Control Board (PCB) rules. We have list of approved dealers for the collection of various wastes generated like packaging waste and hazardous waste like used oil and lubricants. The waste packaging material is sold off to authorized dealer for re-use and disposal. The hazardous waste like oil and lubricants are disposed off through authorized dealer who has been approved by the state pollution control board.

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.



PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

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

Category	Total (A)	Health Insurance		Accident		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Permanent Employees									
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	500	500	100	500	100	-	-	-	-	-	-
Female	44	44	100	44	100	44	100	-	-	44	100
Total	544	544	100	544	100	44	100	-	-	44	100
		Other than Permanent employees									
Male	12	0	0	12	100	00	-	-	-	-	-
Female	08	0	0	08	100	08	100	-	-	08	100
Total	20	0	0	20	100	08	100	-	-	08	100

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

Category	Total(A)	Health Insurance		Accident		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Permanent Employees									
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	314	314	100	314	100	-	-	-	-	-	-
Female	2059	2059	100	2059	100	2059	100	-	-	2059	100
Total	2373	2373	100	2373	100	2059	100	-	-	2059	100
		Other than Permanent employees									
Male	20	-	-	20	100	-	-	-	-	-	-
Female	70	-	-	70	100	-	-	-	-	70	100
Total	90	-	-	90	100	-	-	-	-	70	1

2. Details of retirement benefits, for Current FY 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	98	98	Y	96	96	Y
Gratuity	98	98	Y	96	96	Y
ESI	90	98	Y	96	96	Y
Others-please specify	NA	NA	NA	NA	NA	NA

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, all Company's facilities have easy accessibility for differently abled employees as per the requirements of the India's



Rights of Persons with Disability Act 2016.

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.

Recognizing the importance of equal opportunities for persons with disabilities, the entity is committed to creating an inclusive and accessible work environment. The Company is committed to provide equal employment opportunities without any discrimination on the grounds of age, color, origin, nationality, disability, religion, race, caste, gender, sex and sexual orientation.

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	10	5	0	0
Female	0	0	160	7
Total	10	5	160	7

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Yes, The Company is committed to providing a safe and conducive work environment to all of its employees, workers and associates. The Company has an open door approach, wherein any employee irrespective of hierarchy has access to the senior management. In addition, the Company has formulated Whistle blower policy for employees to report any kind of suspected or actual misconduct in the organisation. The Company has formulated a Policy on Prevention of Sexual Harassment at Workplace for prevention, prohibition and redressal of sexual harassment at workplace and Internal Complaints Committee has also been set up to redress any such complaints received. The Company periodically conducts sessions for employees across the organization to build awareness about the Policy and the provisions of the Sexual Harassment of Women at work place (Prevention, Prohibition and Redressal) Act, 2013.</p> <p>The Company has Safety Committees at plants to handle grievances related to safety</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY (Current Financial Year)			FY (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	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0



8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	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	512	512	100	425	83	525	525	100	450	85.71
FEMALE	52	52	100	45	86	42	42	100	30	71.42
TOTAL	564	564	100	470	169	567	567	100	480	84.65
WORKERS										
MALE	250	250	100	250	100	200	200	100	200	100
FEMALE	1700	1700	100	1700	100	1850	1850	100	1850	100
TOTAL	1950	1950	100	1950	100	3850	3850	100	3850	100

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No.(B)	%(B/A)	Total (C)	No.(D)	%(D/C)
EMPLOYEES						
Male	512	512	100	525	525	100
Female	52	52	100	42	42	100
Total	564	564	100	567	567	100
WORKERS						
Male	250	250	100	200	200	100
Female	1700	1700	100	1850	1850	100
Total	1950	1950	100	3850	3850	100

10. Health and safety management system:

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

Yes, The company is SA 8000 certified facility and is committed to maintain an environment that is compatible with the aim of ensuring the health and safety of all employees and non-employees in the manufacture, maintenance and delivery of its products and services.

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

Occupational health and safety risk assessment is integral to the organisation’s development and management of change processes. We conduct a thorough risk assessment exercise for routine tasks and implement adequate controls to mitigate the identified risks.

The risks in the site are identified through HARA (Hazard Analysis and risk assessment system). The social performance team assess and recommends the actions to senior management to address the risks. The company continuously trains all employees on various food safety protocols and posts related communications on notice boards to remind and reinforce these practices, thereby reducing any safety-related risks. The Social Compliance Team conducts regular checks on ongoing activities. They perform daily inspections of the workplace and machinery to identify and mitigate any associated risks.

The main factors that considered are:

- The nature of the hazard
- The likelihood (probability) of exposure
- Frequency and duration of exposure
- Number exposed



- Consequence of exposure - worst likely outcome.

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

Yes, during mock drills and fire safety exercises, employees' capacity to react in emergency situations and alert to any workplace hazards is evaluated. All staff receive training on how to use fire hydrants, fire fighting equipment, and ammonia leak and spill control methods.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No) :
Yes. All the employees and workers are provided with medical and health care insurance facility in case of hospitalization

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

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

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

The company established guidelines as per the SA 8000 standards. The standards include includes Management systems, worker engagement, a culture of continuous improvement, and other elements of SA8000 not only lead to better working conditions and worker well-being

Measures taken include:

- No child labor
- No forced or compulsory labor
- Freedom of association and collective bargaining
- No discrimination among workers
- Adherence to working hour regulations as per current laws
- Provision of personal protective equipment (PPE) such as anti-slip gumboots and gloves

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

	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions Health & Safety	NIL	NIL	
	NIL	NIL	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100



Working Conditions	100
--------------------	-----

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions: Not applicable as the Company adheres to standard operating procedures to comply with state and local regulations, ensuring the implementation of safety and hygiene protocols.

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

Essential Indicators

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

Apex recognizes the role of stakeholders in company's sustainability. Key stakeholders are identified based on their involvement in making strategic decisions, minimizing risk, providing resources, running the operations smoothly, helping the organization to reach its goals and in growing the business. These key stakeholders are, in turn, most affected by our business. Following steps are followed to identify and prioritize the key stakeholders. a) Understanding and identifying key stakeholders; whether general key stakeholders and key stakeholders for particular project. b) Determining their impact on Business (Direct or Indirect) c) Knowing their needs in relation to the business d) Prioritization of the list based on evaluation of the stakeholders on the list, determination of which stakeholders affect most the business as well as who are affected most by the business. Types of Key Stakeholders: Internal stakeholders who have a direct relationship with the company. External key stakeholders who do not directly work with the company, but they are affected by the business. Apex identified six critical stakeholder groups, which are listed below.

- Employees
- Supply chain partners
- Vendors/Dealers
- Logistic Partners
- Customers
- Government and regulatory authorities
- Communities
- Shareholders, investors and lenders

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, pamphlets, Advertisement, Community Meetings, Notice of Board, website) other	Frequency of engagement (Annually/ half Yearly/ Quarterly/ others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	Supplier meetings E-mails	Continuous	The farming standards being followed, availability of the material, promoting local suppliers, Material supply chain issues.
Vendors	No	Vendor meeting Emails	Continuous	Timely payments, Supply chain related issues.
Customers	No	Virtual meetings and Email,	Continuous	Customer complaints related to quality of the product, Pricing, Specific requirements and discuss on the availability the products.
Employees/ Workers	No	Trainings, Meetings and communication through notice boards	Periodically	Discussion on product related issues, Health and safety related hazards, wage discussions, Trainings.
Communities	No	Meets of community / local authorities/ location heads. community visits and projects, partner ship with local charities. volunteerism, seminars/ conferences, CSR Partner's meet, In person meetings.	Periodically	Community development programs like education, sanitation, health and donations to hospitals and temples.

Share-holders, investors and lenders	No	Events, including annual general meeting, results presentations, investors' calls and conferences and earnings calls	Every quarter	Financial performance, Annual performance, progress plans and new projects, Change in governance structure and Update on business directions
Logistic Partners	No	E-mails.	Need based	Safe transit and handling of materials and products

PRINCIPLE 5 Businesses should respect and promote human rights

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	65	65	100	59	59	100
Other permanent	0	0	0	0	0	0
Total Employees	65	65	100	59	59	100
Workers						
Permanent	350	350	100	190	190	100
Other permanent	0	0	0	0	0	0
Total Workers	350	350	100	190	190	100

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 Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	544	52	0.09	492	90.44	598	0	0	598	100
Male	500	52	10.04	448	89.6	556	0	0	556	100
Female	44	0	0	44	100	42	0	0	42	400
Other than Permanent	20	20	100	0	0	17	100	5.88	0	0
Male	12	12	100	0	0	12	12	100	0	0
Female	8	8	100	0	0	5	5	100	0	0
Workers										
Permanent	2373	2139	90.13	234	9.86	2013	1863	93	150	7
Male	314	230	73.24	84	26.75	285	250	88	35	12
Female	2059	1909	92.71	150	7.28	1728	1613	93	115	7
Other than Permanent	90	90	100	0	0	60	60	100	0	0
Male	20	20	100	0	0	10	10	100	0	0
Female	70	70	100	0	0	50	50	100	0	0

3. 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)	4	365.40 lakhs	2	154.55 lakhs
Key Managerial Personnel	2	359.60 lakhs	2	156.50 lakhs
Employees other than BoD and KMP	500	1266.70 lakhs	44	102.13 lakhs
* Workers	314	280 lakhs	2059	1443 lakhs

* Permanent workers

b. Gross wages paid to Female as % of total wages paid by the entity, in the following format

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	80%	80%

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, HR Manager involves with the human rights impacts or issues caused or contributed by the business.

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

Yes, The company has whistle blower mechanism and any grievances be communicated to the mail ID: info@apexfrozen-foods.com and letter box are installed at various places to communicate any specific grievances and the confidentiality of the person raised the grievance is maintained, along with other informal communications with the HR or management.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Re-remarks	Filed during the year	Pending resolution at the end of year	Re-remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	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 humanrights related issues	0	0	NA	0	0	NA

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

In the Company's Grievance Redressal Policy, Whistle Blower Policy, and POSH, there are specific clauses regarding the confidentiality of the complainant that state that all reports/records associated with complaints, along with the information exchanged during a specific process/investigations, would be considered as confidential and access of the same would be restricted by the Company as deemed fit.

To ensure effective handling of sexual harassment cases, dedicated committees have been established across various locations. These committees are responsible for investigating complaints of sexual harassment and recommending appropriate actions, as required. Regular awareness and training sessions are conducted to ensure that employees are well-informed about the various aspects of sexual harassment and are familiar with the available redressal mechanisms.



8. Do human rights requirements form part of your business agreements and contracts? (Yes/No): While human rights requirements may not currently be explicitly incorporated into our business agreements and contracts.

9. Assessments for the year:

	% of value chain partners (by value of business done with such partners) that were assessed
Child Labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others-please specify	100

10. Provide details of any corrective actions taken or underway to address significant risks concerns arising from the assessments at Question 9 above.: There were no significant risk/concern that arose on its self-assessment and from the diligence of customers.

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

Essential Indicators

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)
Total electricity consumption (A)	59,670.31 GJ	61887.69 GJ
Total fuel consumption (B)	928.55 GJ	1916.99 GJ
Energy consumption through other sources (C)	3102.23 GJ	0
Total energy consumption (A+B+C)	63,701.09 GJ	63804.68 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.792200	0.5961375
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

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.

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 kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	1,27,500	1,15,800
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,27,500	1,15,800
Total volume of water consumption (in kilolitres)	1,27,500	1,15,800
Water intensity per rupee of turnover (Water consumed / turnover) Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
Into Surface water	0	
-No treatment	0	0
-With treatment – please specify level of treatment		0
To Groundwater	0	
-No treatment	0	0
-With treatment – please specify level of treatment		0
To Seawater	0	
-No treatment	0	0
-With treatment – please specify level of treatment		0
Sent to third parties	0	
-No treatment	0	0
-With treatment – please specify level of treatment		0
Others	0	
-No treatment	0	0
-With treatment – please specify level of treatment		0
Total water discharged (in kilolitres)	0	0

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

Yes, The waste water is not discharge into any of the water bodies nearby, instead it is treated in effluent water treatment plant and the treated water is used for gardening purposes on the plant premises.



5. 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	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic Pollutants (POP)	NA	NA	NA
Volatile organic Compounds (VOC)	NA	NA	NA
Hazardous air Pollutants (HAP)	NA	NA	NA
Others – please Specify	NA	NA	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.

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

Parameter	Unit	FY2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	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.

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

Yes, The company is committed to reduce greenhouse gas emissions and Company has installed Rooftop Solar Power Generation facility (1 Megawatt) at G.Ragampet processing plant to support its operations with captive power. Furthermore, the company is in the process of installing an additional 1.5 Megawatts of solar power generation capacity across all three facilities, which is expected to be completed within the current fiscal year. The switch to solar power is expected to result in substantial cost savings on electricity, improving the plants' overall operational efficiency.

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

Parameter	FY (Current Financial Year)	FY (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	125	70
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	13	4
Other Non-hazardous waste generated (H). Please specify, if any.	-	-
(Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G+ H)	138	74
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	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total		

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.

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

The company has stringent approach to waste management.

Wastes produced at the facility are

1. Shell waste from the shrimps are sold off to authorized third party vendor for using them in cosmetics and other applications
2. Waste water: Water is being treated at facility itself by ETP and the treated water is being used for gardening purpose.
3. Packaging waste: The waste produced is sold off to the approved vendor for re use as per the regulatory requirements.

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

Sl. No.	Location of operations/of-fices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	Not Applicable		



11. 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)
Environmental impact assessment is not applicable for the company during the reporting financial year.				

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N):YES, We are in compliance with all the statutory environmental laws and regulations an there were no such incidences of non-compliance during the financial year.

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

- 1. a. Number of affiliations with trade and industry chambers/ associations : 4
- 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.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Andhra Pradesh commerce and industry federation.	State
2.	Federation of Indian chambers of commerce and industry	National
3.	Export inspection council of India	National
4.	Marine exports product development authority of India	National

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
Apex has not engaged in any anti-competitive conduct		

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notifica- tion No.	Date of Notifi- cation	Whether conducted by in- dependent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					

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

Sl. No.	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
This section is not applicable to Apex as there were no projects that required rehabilitation or re settlement.						

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

The company interacts with the local community in person meetings to know if any concerns arising from the facility. Local communities are very essential to the facility for the business continuation and availability of workforce. So far there are no concerns raised from the local community.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/small producers	3.27%	3.05%
Sourced directly from within the district and neighbouring districts	96.73%	96.95%

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

Location	FY 2023-24	FY 2022-23
Rural	95%	95%
Semi Rural	-	-
Urban	5%	5%
Metropolitan	-	-

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

Essential Indicators

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

For addressing consumer complaints, the business has established standard operating procedures.

A product quality compliance is picked up by the Quality Assurance department in accordance with the established technical and quality procedures when it is received and logged with the company. The complainant is acknowledged, and a first evaluation is started. Along with the initial evaluation, follow-up is started. The first risk assessment and an investigative method operate concurrently with the follow-up. Corrective action plan is started after the investigation is finished. A complaint summary report is also sent at the same time. The complaint is finally closed after a final risk assessment is completed and a response is delivered to the complainant.

2. Turnover of products and/ services as a percentage of turnover from all products/ service that carry information about:

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

	FY 2023-24 Current Financial Year		Remarks	FY 2022-23 Previous Financial Year		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

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

	Number	Reasons for recall
Voluntary Recalls	0	NA
Forced Recalls	0	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: No, Apex's exposure to cyber security is insignificant.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services: Not Applicable

7. Provide the following information relating to data breaches

Particulars	FY 2023-24	FY 2022-23
Number of instances of data breaches	0	0
Percentage of data breaches involving personally identifiable information of customers	0	0
Impact, if any, of the data breaches	Nil	Nil

