



# CUPID LIMITED

Manufacturer & Exporter of Male Condoms, Female Condoms,  
Water based Lubricants & In Vitro Diagnostics (IVD) Kits

Date: - 03/09/2024

To,

Department of Corporate Services,

BSE LIMITED,

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

SCRIP CODE: 530843

The National Stock Exchange of India Ltd.

Exchange Plaza, 5<sup>th</sup> Floor, Bandra-Kurla

Complex, Bandra (East),

Mumbai - 400051

• Fax No. – 6641 8125 / 26

SCRIP CODE: CUPID

**Subject: - Business Responsibility & Sustainability Report for FY 2023-24**

Dear Sir / Madam,

Pursuant to Regulations 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility & Sustainability Report of the Company for the financial year 2023-24.

We request you to take the above information on record.

Thanking you.

For Cupid Limited

Saurabh V. Karmase

Company Secretary and Compliance Officer

**Factory & Registered Office:**

CIN No.: L25193MH1993PLC070846



A-68, M.I.D.C. (Malegaon), Sinnar,  
Nashik - 422113, Maharashtra, India



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*We Help The World Play Safe*

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L25193MH1993PLC070846
2. **Name of the Listed Entity** - CUPID LIMITED
3. **Year of incorporation** - 1993
4. **Registered office address** - A-68, M.I.D.C. Sinnar, Malegaon, Nashik, Maharashtra, India, 422113
5. **Corporate address** - A-68, M.I.D.C. Sinnar, Malegaon, Nashik, Maharashtra, India, 422113
6. **E-mail** - info@cupidlimited.com
7. **Telephone** - +02551-230280
8. **Website** - <https://www.cupidlimited.com/>
9. **Financial year for which reporting is being done** - 2023-24
10. **Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
BSE Ltd.	530843
National Stock Exchange of India Ltd.	CUPID

11. **Paid-up Capital** - ₹ 13,41,77,490/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report -**  
 Name: Mr. Saurabh V. Karmase / Mrs. Lata Rasal  
 Email id: cs@cupidlimited.com / hrd@cupidlimited.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). -**  
 The disclosures under this report are made on a standalone basis.
14. **Name of assurance provider** - Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July, 2023.
15. **Type of assurance obtained** - Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July, 2023.

### II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Chemical and Chemical products, Pharmaceuticals, Medicinal chemical and botanical products.	100.00

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1	Female Condom	22193	22.91
2	Male Condom	22193	70.85
3	Jelly / Water Based Lubricant	22193	1.23
4	IVD Sales	20299	1.98
5	Others (Majorly consisting of Deodorants and Perfumes)	20237	3.03

**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	1	1	2
International	0	0	0

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

Locations	Number
National (No. of States & UTs)	21
International (No. of Countries)	109

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

The contribution of exports as a percentage of the total turnover of the entity constitutes to 86.9%.

**c. A brief on types of customers:**

The Company caters to a wide range of customers including both B2B (Business-to-Business) and B2C (Business-to-Consumer) customer types. We supply our products to United Nations Population Fund and various NGOs such as DKT (Deep Kumar Tyagi), MSI (Marie Stopes International), Population Services, and IDA foundation (International Dispensary Association) etc. Additionally, we offer OEM (Original Equipment Manufacturer) services for other brands and participate in numerous government tenders both in India and internationally. Besides these ventures, we also distribute our brand to wholesalers and retailers within India and other countries.

**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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	132	117	88.64	15	11.36
2.	Other than Permanent (E)	10	6	60.00	4	40.00
3.	<b>Total employees (D + E)</b>	142	123	86.62	19	13.38
<b>WORKERS</b>						
4.	Permanent (F)	37	37	100.00	0	0.00
5.	Other than Permanent (G)	3	3	100.00	0	0.00
6.	<b>Total workers (F + G)</b>	40	40	100.00	0	0.00

**b. Differently abled Employees and workers:**

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

Note: The Company is in the process to assess the feasibility of recruiting resources with reduced mobility in the coming financial years.

**21. Participation/Inclusion/Representation of women**

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	6	1	16.67
Key Management Personnel**	2	0	0.00

Note: \*BoD Includes: Chairman & Executive director, Managing Director, Executive director, and 3 Independent Directors.

\*\*KMP Includes: Chief Financial Officer and Company Secretary.

**22. Turnover rate for permanent employees and workers (in percent)**

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.11	6.45	7.02	3.87	6.90	4.35	5.33	7.41	7.91
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	5.88	0.00	5.88

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ 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)
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The Company does not have any holding / subsidiary / associate companies / joint ventures as of now.

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

(ii) Turnover (in ₹) - 1,71,08,87,000

(iii) Net worth (in ₹) - 3,01,28,54,000

## VII. Transparency and Disclosures Compliances

### 25. Complaints/Grievance 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		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year		
Communities	Yes, The Company interacts with the communities to address their grievances through its CSR activities.	0	0	0	0	-	-
Investors (other than shareholders)	Yes. SEBI prescribed mechanism of SCORES is in place and shareholders can register their grievances at <a href="https://scores.gov.in">https://scores.gov.in</a> .	0	0	0	0	-	-
Shareholders	The complaints of the shareholders are resolved by RTA and the Company as per the mechanism prescribed by SEBI	3	0	-	-	All the complaints were resolved in a timely manner.	-
Employees and workers	Yes, the Company has a mechanism in place to receive and redress grievances for all categories of employees and workers. This mechanism is outlined in the HR manual of the Company. Employees and workers can directly contact the HR department via email or phone to raise their concerns. The process involves escalating the grievance to the department head first, then to the HR department, and finally to the COO if necessary. Additionally, there is a complaint box available for employees to submit their grievances anonymously.	0	0	0	0	-	-
Customers	Yes, To effectively manage Consumer complaints and feedback, the Company has established robust mechanisms designed to ensure prompt and satisfactory resolution. We offer multiple channels for consumers to voice their concerns, including Email and WhatsApp, ensuring accessibility and convenience. Upon receiving a complaint, our process entails diligent investigation and understanding of the issue. Depending on the nature and urgency, we may engage in video calls or even arrange personal visits to the consumer's location for a thorough assessment and resolution.	0	0	0	0	-	-
Value Chain Partners	Yes, They can reach out to us through the telephone number and email provided on the official website and can also lodge their complaints through newspaper and magazine report.	0	0	1	Nil	-	The complaint was resolved in a timely manner.

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Affordability and pricing	Opportunity	Health care cost containment and access regulations could put downward pressure on pricing in the Medical Equipment & Supplies industry. This pressure might intensify due to the consolidation of health care providers and the influence of government-sponsored insurance programs. The Company aims to ensure fair pricing that can mitigate the adverse effects of cost containment and benefit from increased revenue opportunities through expanded access.	Not Applicable	Positive
2	Product Safety	Risk	Product safety issues and side effects might emerge after clinical trials and approval. In such scenarios, Companies may face financial risks from recalls and other negative events, including bad press, fines, or investigations. Problems like equipment failures, manufacturing defects, design flaws, or insufficient risk disclosure can lead to substantial liability claims for the Company.	To mitigate the risk of product safety issues and side effects that may arise post-approval, we strictly adhere to all safety precautions and guidelines, with a strong emphasis on maintaining high-quality standards. This rigorous approach helps minimize the likelihood of equipment failures, manufacturing defects, design flaws, and insufficient risk disclosures, thereby reducing the potential for substantial liability claims, recalls, fines, and investigations.	Negative. There has been no negative impact in the reporting period of 2023-2024.
3	Ethical Marketing	Risk	Companies in the Medical Equipment & Supplies industry encounter legal and regulatory challenges related to product marketing. Advertising directly to consumers and reaching out to physicians can help companies expand their market share. However, marketing off-label uses presents risks, including substantial fines and settlements.	To mitigate the legal and regulatory challenges associated with product marketing, we have initiated a compliant marketing strategy for our brand. This strategy involves channel sales through super stockists, wholesalers, retailers, and direct customers, ensuring standardized pricing across the country.	Negative. There has been no negative impact in the reporting period of 2023-2024.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Product Design and Lifecycle Management	Risk	Companies in the medical equipment and supplies industry are increasingly challenged by the human and environmental impacts of their products. They face pressure from consumers and regulators to reduce the use of materials linked to health risks and to address energy efficiency and end-of-life disposal issues.	To mitigate the risks associated with the human and environmental impacts of our products, we are committed to using safer, eco-friendly materials that minimize health risks. We also focus on improving the energy efficiency of our manufacturing processes and products. By proactively addressing these concerns, we aim to meet the expectations of consumers and regulators, thereby reducing potential liabilities and enhancing our sustainability efforts.	Negative.  There has been no negative impact in the reporting period of 2023-2024.
5	Supply Chain Management	Risk	Ensuring the quality of the supply chain is crucial for safeguarding consumer health and maintaining corporate value. Transparency regarding the implementation of supply chain audit programs can offer investors insight into the measures taken by the Company to preserve shareholder value.	To mitigate the risk related to supply chain quality, we ensure stringent oversight of all suppliers to safeguard consumer health and maintain corporate value. By maintaining transparency about our supply chain practices, we provide investors with clear insights into our commitment to preserving shareholder value. This includes rigorous standards for supplier selection and continuous monitoring to ensure compliance with our quality expectations.	Negative.  There has been no negative impact in the reporting period of 2023-2024.
6	Business Ethics	Opportunity	The Company shall aim to navigate the complex landscape of international, national, and local laws designed to prevent health care fraud and abuse. This involves adhering to regulations that vary by region and country, which can include stringent anti-fraud measures, ethical standards, and reporting requirements. Ensuring full compliance across all areas of their global and domestic operations is crucial.	Not Applicable	Positive

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
<b>1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>b. Has the policy been approved by the Board? (Yes/No)</b>		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>c. Web Link of the Policies, if available</b>		<a href="https://www.cupidlimited.com/corporate-governance/">https://www.cupidlimited.com/corporate-governance/</a>								
Sr. No.	Name of policy	Link to Policy								Which Principles each policies goes into
1	Code of practices and procedures for fair disclosure	<a href="https://www.cupidlimited.com/wp-content/uploads/2024/08/Code-of-Practices-and-Procedures-for-Fair-Disclosure-of-Unpublished-Price-Sensitive-Information.pdf">https://www.cupidlimited.com/wp-content/uploads/2024/08/Code-of-Practices-and-Procedures-for-Fair-Disclosure-of-Unpublished-Price-Sensitive-Information.pdf</a>								P1
2	Code of conduct for prevention of insider trading	<a href="https://www.cupidlimited.com/wp-content/uploads/2024/05/4.-Code-of-Conduct_PIT.pdf">https://www.cupidlimited.com/wp-content/uploads/2024/05/4.-Code-of-Conduct_PIT.pdf</a>								P1
3	Related party transaction policy	<a href="https://www.cupidlimited.com/wp-content/uploads/2022/04/RPT_Policy.pdf">https://www.cupidlimited.com/wp-content/uploads/2022/04/RPT_Policy.pdf</a>								P1, P4
4	Whistleblower policy	<a href="https://www.cupidlimited.com/wp-content/uploads/2024/07/Whistleblower-Policy.pdf">https://www.cupidlimited.com/wp-content/uploads/2024/07/Whistleblower-Policy.pdf</a>								P1
5	Nomination and remuneration policy	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/05_003_CG_Nomination_Remuneration.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/05_003_CG_Nomination_Remuneration.pdf</a>								P1,P5
6	Corporate social responsibility policy	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/05_001_CG_01CSR-Policy.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/05_001_CG_01CSR-Policy.pdf</a>								P8
7	Risk Management Policy	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/Risk_Management_Policy.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/Risk_Management_Policy.pdf</a>								P1
8	Policy of prevention of sexual harassment at workplace	<a href="https://www.cupidlimited.com/wp-content/uploads/2024/08/POSH-Policy.pdf">https://www.cupidlimited.com/wp-content/uploads/2024/08/POSH-Policy.pdf</a>								P5
9	Policy on orderly succession for appointments to the board and senior management	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/orderly_succession_policy.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/orderly_succession_policy.pdf</a>								P1
10	Policy for determination of materiality of events or information	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/MATERIALITY_POLICY.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/MATERIALITY_POLICY.pdf</a>								P1
11	Declaration of independence by independent directors	<a href="https://www.cupidlimited.com/wp-content/uploads/2024/08/07_001_DECLARATION_INDEPENDENCE.pdf">https://www.cupidlimited.com/wp-content/uploads/2024/08/07_001_DECLARATION_INDEPENDENCE.pdf</a>								P1
12	Familiarization program	<a href="https://www.cupidlimited.com/wp-content/uploads/2022/07/Familiarisation-Programme-IDs.pdf">https://www.cupidlimited.com/wp-content/uploads/2022/07/Familiarisation-Programme-IDs.pdf</a>								P1
13	Performance evaluation policy	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/Performance_Evaluation.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/Performance_Evaluation.pdf</a>								P3
14	Policy on preservation of documents	<a href="https://www.cupidlimited.com/wp-content/uploads/2020/07/PRESERVATION_OF_DOCUMENTS.pdf">https://www.cupidlimited.com/wp-content/uploads/2020/07/PRESERVATION_OF_DOCUMENTS.pdf</a>								P1, P9
15	Anti - Discrimination Policy	Intranet								P5
16	Child Labour Policy	Intranet								P5



17	Code of Practices and Procedures for fair disclosure of unpublished price sensitive information	Intranet	P1						
18	Dividend Distribution Policy	Intranet	P1						
19	Problem Resolution/ Grievance	Intranet	P3, P5, P8						
20	Gifting Policy	Intranet	P1						
21	Health and Safety Policy	Intranet	P3, P5						
22	HR Policy	Intranet	P3, P5, P7						
23	Policy on Internal Financial Control	Intranet	P1						
24	Policy for Determination of Materiality of Events or Information	Intranet	P1						
25	No forced or compulsory labour policy	Intranet	P3, P5						
26	Out of office hours responsibility and Disaster management procedure	Intranet	P3, P5, P6						
27	Performance Evaluation of Independent Directors	Intranet	P1						
28	Purchasing Policy	Intranet	P2, P8						
29	Acceptable use of Computer/Mobile Assets	Intranet	P9						
30	Information Security Policy	Intranet	P9						
<b>2.</b>	<b>Whether the entity has translated the policy into procedures. (Yes / No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>3.</b>	<b>Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	No	No	No	No	No	No	No	No
<b>4.</b>	<b>Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</b>	<p>The Company has the following certifications: ISO 9001:2015 (Quality Management System), ISO 13485:2016 (Quality Management System for the Medical Device Industry), ISO 14001:2015 (Environmental Management System), Manufacturing License for Male and Female Condom and IVD (CDSCO), Manufacturing license-Lubricant water based (FDA), BRAZILGMP (ANVISA), Ghana GMP (Ministry of Health, Ghana), EC Certificate Male and Female Condom, SABS [SANS 25841:2011 (Female condoms – Requirements and test methods)], SABS [SANS 4074:2017 (Natural rubber latex male condoms- Requirements and test methods)], UNFPA-Prequalification Scheme - Male and Female Condom, USFDA 510-K [USFDA (Safety and Performance Standards of New Medical Devices - United States)].</p>							
<b>5.</b>	<b>Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	<p>The Company is committed to Environmental, Social, and Governance (ESG) initiatives, striving to define both immediate and long-term goals for sustainability-related key performance indicators (KPIs). These objectives encompass a wide range of areas, including climate change mitigation, energy efficiency and air emission reduction. Additionally, the Company prioritizes the well-being of its employees and workers through stringent health and safety practices. It upholds the values of ethics and transparency within its workforce, supported by a robust governance framework.</p>							
<b>6.</b>	<b>Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>								

**Governance, leadership and oversight**

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

I am pleased to present our Company’s inaugural Business Responsibility and Sustainability Report (BRSR) since our listing in February 2024. As we embark on our journey into the realm of Environment, Social, and Governance (ESG) considerations, particularly within our CONDOM, IVD, and Lubricant product lines, we recognize the importance of integrating sustainable practices into our operations. This report marks our first step toward embracing ESG principles and initiatives, reflecting our commitment to responsible business practices.

Focusing on our B2B and B2C business, we understand the significance of aligning our strategies with societal and environmental needs. We have established ambitious targets to reduce our environmental impact, enhance workplace diversity and safety, and improve governance transparency and accountability. While we acknowledge that this is merely the beginning of our ESG journey, we are dedicated to continuous improvement and meaningful engagement with stakeholders as we strive for sustainable growth and value creation.

**8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).** Aditya Kumar Halwasiya  
Managing Director  
info@cupidlimited.com

**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.** Company’s Board of Directors is responsible for decision making on sustainability-related issues.

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Performance against above policies and follow up action</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Review is being conducted annually or on need basis.								
<b>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</b>	Yes, The Company strictly adheres to all legal and statutory standards and requirements, ensuring full compliance in all aspects.									Review is being conducted annually or on need basis.								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>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.</b>	Yes, the Company employs strong review mechanisms and internal audit processes to oversee and monitor the implementation of its key policies. The adequacy and effectiveness of these policies were evaluated by Dhir & Dhir Associates.								

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

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

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

### Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	7*	Company process, Product Details , Process Flow	100.00
Key Managerial Personnel	7*	Company process, Product Details , Process Flow	100.00
Employees other than BoD and KMPs	35	Training sessions encompass a broad range of topics, including Company Policy Awareness, Health And Hygiene Training, and Quality Management Systems (QMS).	100.00
Workers	35	Training sessions encompass a broad range of topics, including Safety & Health Hygiene Training.	100.00

\*The orientations/trainings are imparted as a part of Board Meetings.

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

The Company, its Directors and/or KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees or settlement amounts in the financial year.

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					
Settlement			Nil		
Compounding Fee					
Non-Monetary					
Imprisonment					
Punishment			Nil		

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable. No Appeal or Revision were preferred as no instances had occurred in the reporting year.	

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 does not maintain a separate anti-corruption or anti-bribery policy. Instead, our approach to addressing these concerns is integrated within our Whistleblower Policy. This policy comprehensively covers various aspects related to anti-bribery and anti-corruption, including, financial irregularities such as fraud, deliberate violations of laws or regulations, and breaches of company policies or ethical standards. It provides a structured framework for employees and stakeholders to confidentially report any unethical behavior or misconduct they observe within the organization. This approach showcases our commitment to transparency, integrity, and ethical conduct across all levels of our operations.

The Whistleblower Policy is accessible on: <https://www.cupidlimited.com/wp-content/uploads/2024/07/Whistleblower-Policy.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	FY 2022-23
Directors	No disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.	
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	The Company has not received any complaints related to Conflicts of Interest in both the reporting year and the previous year.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

**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 as during the reporting year, the Company did not encounter any incidents related to Conflicts of Interest, Corruption, Fines, Penalties, or Actions taken by Regulators, Law enforcement agencies or Judicial institutions. As a result, there were no instances that required corrective action or investigation in this regard.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	0.31	48.71

**9. Open-ness of Business**

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0.0	0.0
	b. Number of trading houses where purchases and made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.0	0.0
Concentration of Sales*	a. Sales to dealers/distributors as % of total sales	0.0	0.0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.0	0.0
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	0	0
	b. Sales (Sales to related parties/Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0	0.81
	d. Investments (Investments in related parties/Total Investments made)	0	0

\* The Company started its sales in the domestic market i.e., B2B and B2C from the last quarter of the reporting year. The details with regards to its dealers/ distributors would be made available from the upcoming years.

## Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
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The Company actively engages with its value chain partners through different modes of communication to understand their needs, however no specific awareness programmes are conducted.

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

Yes, the Company has a comprehensive Code of Conduct to ensure Board Members and Senior Management maintain high ethical standards, promote honest conduct, and value integrity and dignity. This Code mandates compliance with laws and regulations governing the Company's activities and guides the proper use of company assets. By fostering a culture of transparency and ethical behaviour, the Code provides clear processes for identifying, disclosing, and managing conflicts of interest, thereby ensuring that such conflicts are effectively avoided and managed.

The Policy is available at:

[https://www.cupidlimited.com/wp-content/uploads/2020/07/01\\_001\\_CG\\_Code\\_of\\_Conduct.pdf](https://www.cupidlimited.com/wp-content/uploads/2020/07/01_001_CG_Code_of_Conduct.pdf)

## 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.

Parameter	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D	The Company aspires to improve its Environmental and Social impact on their business processes by various activities and is an integral part of their operations. However, the expenditure/ cost towards the same is currently not quantified separately for any specific technology. The same shall be assessed and taken up as per the requirements.		
Capex			

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

Yes, the Company has robust procedures in place for sustainable sourcing. We ensure sustainable practices through stringent controls on our suppliers, including obtaining signed environmental declarations from each supplier. These declarations confirm that suppliers have implemented effective measures for pollution prevention, energy conservation, natural resource conservation, and waste minimization. Additionally, our suppliers are required to maintain an ISO 14001:2015 Environmental Management System, demonstrating their commitment to environmental management practices.

Furthermore, we enforce operational controls and emergency procedures to ensure compliance. Regular mock drills and an on-site emergency procedures and response plans are integral parts of our sustainability efforts, aiming to mitigate environmental impacts and promote sustainable sourcing practices throughout our operations.

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

Approximately 95% of the inputs are sourced sustainably.

#### 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 has established specific processes to safely reclaim and manage products at the end of their lifecycle across various waste categories:

##### a. Plastics (including packaging):

- Used plastic products and packaging are collected and sold to authorized agents specializing in recycling. These agents ensure that the plastics are processed and reused in accordance with environmental regulations and standards.

**b. E-waste:**

- Electronic waste, such as old equipment and components, is handed over to authorized e-waste disposal agents. These agents are equipped to handle and recycle electronic products in compliance with e-waste management regulations, ensuring that hazardous materials are properly disposed.

**c. Hazardous waste:**

- Hazardous waste generated by our operations is managed through authorized channels, typically Certified Hazardous Waste Treatment, Storage, and Disposal Facilities (CHWTSDF). These facilities are licensed to handle hazardous materials safely and ensure their proper disposal or recycling to minimize environmental impact.

**d. Other waste:**

- Other types of waste generated are also managed responsibly by selling them to authorized agents or facilities equipped to handle specific waste streams. This ensures that all waste materials are processed or disposed of in a manner that complies with relevant environmental regulations and standards.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, the Company has initiated the registration for Extended Producer Responsibility (EPR) in May 2024. This process is a crucial step towards complying with EPR regulations applicable to our activities. We are currently aligning our waste collection plan with the EPR plan submitted to Pollution Control Boards to ensure full compliance. This includes implementing measures to effectively manage and dispose the waste generated by our products in an environmentally responsible manner.

**Leadership Indicators**

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

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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The Company has not conducted Life Cycle Perspective / Assessments (LCA) for any of its products or services in the reporting year. Same shall be assessed in the upcoming years and taken up accordingly.

**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
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23

The percentage of recycled or reused input material to total material used in production or providing services is Nil, as no products are reused or recycled.

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	0.00	1.94	0.00	0.00	1.85
E-waste	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste	0.00	0.00	3.91	0.00	0.00	5.68
Other waste - Bio Waste	0.00	0.00	0.09	0.00	0.00	0.06

## 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 percentage of products sold) for each product category
	Nil

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

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits*		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
<b>Male</b>	117	117	100.00	117	100.00	0	0	0	0.0	0	0.0
<b>Female</b>	15	15	100.00	15	100.00	15	100.00	0	0.0	15	100.00
<b>Total</b>	132	132	100.00	132	100.00	15	100.00	0	0.0	15	11.36
<b>Other than Permanent Employees</b>											
<b>Male</b>	6	6	100.00	6	100.00	0	0	0	0.0	0	0.0
<b>Female</b>	4	4	100.00	4	100.00	4	100.00	0	0.0	4	100.00
<b>Total</b>	10	10	100.00	10	100.00	4	100.00	0	0.0	4	40.00

**Note:** \*Maternity Leave has been taken by one person in the reporting year.

\*\*Percentage of (D&E) - Maternity benefit is calculated as 100.00 as per FAQs on BRSR issues by NSE dated May 10, 2024.

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
<b>Male</b>	37	37	100.00	37	100.00	0	0.00	0	0.0	0	0.00
<b>Female</b>	0	0	0.00	0	0.00	0	0.00	0	0.0	0	0.00
<b>Total</b>	37	37	100.00	37	100.00	0	0.00	0	0.0	0	0.00
<b>Other than Permanent Employees</b>											
<b>Male</b>	3	3	100.00	3	100.00	0	0.00	0	0.0	0	0.00
<b>Female</b>	0	0	0.00	0	0.00	0	0.00	0	0.0	0	0.00
<b>Total</b>	3	3	100.00	3	100.00	0	0.00	0	0.0	0	0.00

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.60	0.28

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	100.00	100.00	Y	100.00	100.00	Y
Others - (Mediclaim & Accident Insurance)	100.00	100.00	NA	100.00	100.00	NA

Note: The Company provides ESI facilities to all employees covered under ESIC Act.

## 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**

Currently, the Company does not have any differently abled employees or workers, and thus has not established specific accessibility facilities in its premises. However, the Company is committed to treating all individuals equally and has an anti-discriminatory policy in place. Should the need arise, the Company will make suitable accommodations to ensure compliance with the Rights of Persons with Disabilities Act, 2016, and to provide an inclusive and accessible environment for differently abled employees and workers.

## 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 does not have a separate equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. However, the company has implemented an anti-discrimination policy (available on intranet) to ensure that all employees and potential employees of Cupid Limited are treated equitably and fairly, regardless of their race, sex, or disability. This policy guarantees that everyone has an equal chance when applying for jobs or promotions, accessing training opportunities, and working under fair conditions.

## 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	0.00	0.00	0.00	0.00
Female	100.00	0.00*	0.00	0.00
Total	100.00	0.00	0.00	0.00

Note: The female that took parental leave has not completed a year after returning from the leave, therefore, retention rate is Nil.

## 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.

Parameter	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a mechanism in place to receive and redress grievances for all categories of employees and workers. This mechanism is outlined in the HR manual of the company. Employees and workers can directly contact the HR department via email or phone to raise their concerns. The process involves escalating the grievance to the department head first, then to the HR department, and finally to the Chief Operating Officer if necessary. Additionally, there is a complaint box available for employees to submit their grievances anonymously.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	



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

Category	FY 2023-24			FY 2022-23		
	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)
<b>Total Permanent Employees</b>	132	0	0.00	89	0	0.00
<b>Male</b>	117	0	0.00	76	0	0.00
<b>Female</b>	15	0	0.00	13	0	0.00
<b>Total Permanent Worker</b>	37	37	100.00	33	33	100.00
<b>Male</b>	37	37	100.00	33	33	100.00
<b>Female</b>	0	0	0.00	0	0	0.00

Note: The Workers in the above category are a part of Cupid Limited Employees Union.

## 8. Details of training given to employees and workers:

	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)
<b>Employees</b>										
<b>Male</b>	123	123	100.00	19	15.45	76	76	100.00	20	26.32
<b>Female</b>	19	19	100.00	5	26.32	13	13	100.00	5	38.46
<b>Total</b>	142	142	100.00	24	16.90	89	89	100.00	25	28.09
<b>Workers</b>										
<b>Male</b>	40	40	100.00	0	0.00	36	36	100.00	0	0.00
<b>Female</b>	0	0	100.00	0	0.00	0	0	100.00	0	0.00
<b>Total</b>	40	40	100.00	0	0.00	36	36	100.00	0	0.00

## 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)
<b>Employees</b>						
<b>Male</b>	123	123	100.00	76	76	100.00
<b>Female</b>	19	19	100.00	13	13	100.00
<b>Total</b>	142	142	100.00	89	89	100.00
<b>Workers</b>						
<b>Male</b>	40	40	100.00	36	36	100.00
<b>Female</b>	0	0	100.00	0	0	100.00
<b>Total</b>	40	40	100.00	36	36	100.00

## 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, an Occupational Health and Safety Management System has been implemented by the Company. The system is detailed in our Health & Safety Policy, which outlines comprehensive guidelines and procedures to ensure the health and safety of all employees. It covers aspects such as risk assessment, hazard identification, emergency preparedness,

safety training, incident reporting and investigation, and compliance with regulatory requirements. This system aims to create a safe and healthy workplace environment for everyone involved in our operations.

**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 employs a Permit to Work System as a primary method to identify and assess work-related hazards on both routine and non-routine bases. Under this system, department or section heads, along with safety officers, fill out permission forms that outline the specific tasks to be undertaken and the associated risks. This process ensures that potential hazards are identified and assessed before work begins, thereby mitigating risks and promoting a safer working environment.

**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 has established processes for workers to report work-related hazards and to remove themselves from such risks. These processes are reinforced through regular safety committee meetings held quarterly, where workers can raise concerns and discuss safety issues. Additionally, daily team meetings provide a platform for immediate reporting and resolution of any identified hazards or risks, ensuring a proactive approach to workplace safety.

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

We have an Occupational Health Centre equipped with medical facilities to cater specifically to the health needs of employees within the workplace. This ensures prompt medical attention and support for work-related health issues and emergencies. The Company does not specifically provide non-occupational healthcare services.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: Immediate replacement was taken for the worker who suffered injury, therefore, Lost Time Injury Frequency Rate remains Nil.

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

The Company has implemented several measures to ensure a safe and healthy workplace. These measures include providing insurance coverage for all employees and conducting annual health check-ups, as well as pre-employment health check-ups for factory employees. During the employee induction program, training is provided on emergency exits, assembly points, and overall safety and well-being, including the proper use of personal protective equipment.

Additionally, the Company has a comprehensive health and safety policy in place. Safety training is provided to all new employees during their induction. A safety committee with members from each department has been established to oversee safety practices. Daily shop floor team meetings are held to discuss safety issues, report near misses, and identify unsafe acts and conditions. Department-wise safety audits are conducted regularly to ensure continuous improvement in workplace safety.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
<b>Working Conditions</b>						
<b>Health &amp; Safety</b>						

There were no complaints regarding working conditions for health and safety during either of the reporting years.

## 14. Assessments for the year:

Parameter	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working Conditions	100.00

## 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 &amp; safety practices and working conditions.

There have been no significant risks identified, and therefore, no corrective actions have been taken. However, to enhance safety, the Company has implemented an Interlock System with comprehensive safety precautions in our production area.

## Leadership Indicators

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

Yes, the Company extends Life insurance and Compensatory packages in the event of the death of both employees and workers. In the unfortunate event of accidental death, the Company provides a compensation of 20 lakhs to the family of the deceased. Additionally, if an employee or worker passes away due to natural causes after having completed 10 years of service, the Company offers a compensation package of 8 lakhs. This ensures financial support and security for the families during such difficult times.

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

The Company ensures that statutory dues are properly deducted and deposited by its value chain partners through a rigorous verification process. This includes obtaining and reviewing receipts, PF challans, and ESIC documentation to confirm compliance. These measures help ensure that all statutory obligations are met accurately and timely.

## 3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees				
Workers				

Nil

## 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

The Company, at present, does not provide any transition assistance to its employees. While we acknowledge the importance of supporting individuals during career transitions, we have not yet implemented formal programs for this purpose. However, we are open to exploring options to better assist employees in navigating such transitions in the future.

## 5. Details on assessment of value chain partners:

Parameter	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Currently, no assessments of Value chain partner is being conducted. However, looking ahead, the Company will take measures to conduct them.
Working Conditions	

## 6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No significant risks have been identified, therefore, no corrective actions have been taken. Additionally, mock drills are conducted quarterly to ensure preparedness for emergency situations in the factory.

**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.**

Our process of stakeholder engagement involves identifying key internal and external stakeholders followed by analysing the impact of each stakeholder groups on our business and vice versa. Based on the exercise carried out, we prioritized our key stakeholders to understand their expectations and concerns. Through regular interactions with our stakeholders across various channels, we have been able to strengthen our relationships and enhance our organization strategy.

**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, 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
Shareholders	No	Email, SMS, Newspaper notices, Website	Quarterly and Need Basis	Sending of various notices such as general meeting notices, UFR / AFR publications in newspapers, investor segment on website of company for providing all necessary information
Customers	No	Email, Telephonic conversations, Meetings	Need Basis	For discussing various issues such as pricing of products, despatch schedule, specifications of products, etc.
Suppliers	No	Email, Telephonic conversations, Meetings	Need Basis	For discussing the cost of raw materials, quality requirement, delivery schedule, etc.
Employees	No	Email, Telephonic conversations, Meetings, website	Daily basis	For work related issues, intimation of any work processes, awareness about work related rules and regulations, etc.

**Leadership Indicators**

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

While currently, there are no formal processes in place for consultation between stakeholders and the Board on ESG topics, it is worth noting that the Company is in the early stages of its ESG journey. As this marks the Company's first year of publishing BRSR, there is a recognition of the importance of establishing such processes in the future. Consultation between stakeholders and the Board on economic, environmental, and social topics is facilitated through regular reporting mechanisms. Shareholder grievances are compiled and submitted to the stock exchanges, with a comprehensive report presented to the Board on a quarterly basis. Additionally, concerns related to customers, suppliers, and employees are communicated to the Board as necessary, ensuring that all pertinent feedback is reviewed and addressed appropriately.

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

Yes. The Company actively seeks suggestions from its employees to identify and address difficulties in work processes, aiming to streamline operations. Additionally, the Company solicits feedback from customers regarding its products. These inputs are then incorporated into the Company's policies and activities to enhance overall efficiency and customer satisfaction.

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

While there have been no instances of engagement with or actions taken to address the concerns of vulnerable/ marginalized stakeholder groups so far, we recognize the importance of such engagement hence we conduct CSR related activities targeting such groups. We are committed to proactively seeking opportunities to address their concerns and prioritize their

well-being in our decision-making processes. Moving forward, we aim to take concrete actions to support these stakeholder groups, ensuring their voices are heard and their needs are addressed effectively.

## PRINCIPLE 5: Businesses should respect and promote human rights

### Essentials Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	132	132	100.00	89	89	100.00
Other than permanent	10	10	100.00	0	0	100.00
<b>Total Employees</b>	<b>142</b>	<b>142</b>	<b>100.00</b>	<b>89</b>	<b>89</b>	<b>100.00</b>
<b>Workers</b>						
Permanent	37	37	100.00	33	33	100.00
Other than permanent	3	3	100.00	3	3	100.00
<b>Total Workers</b>	<b>40</b>	<b>40</b>	<b>100.00</b>	<b>36</b>	<b>36</b>	<b>100.00</b>

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

Category	FY 2023-24					FY 2022-23				
	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)
<b>Employees</b>										
Permanent	132	0	0.00	132	100.00	89	0	0.00	89	100.00
Male	117	0	0.00	117	100.00	76	0	0.00	76	100.00
Female	15	0	0.00	15	100.00	13	0	0.00	13	100.00
Other than Permanent	10	10	100.00	0	0.00	0	0	0.00	0	0.00
Male	6	6	100.00	0	0.00	0	0	0.00	0	0.00
Female	4	4	100.00	0	0.00	0	0	0.00	0	0.00
<b>Workers</b>										
Permanent	37	0	0.00	37	100.00	33	0	0.00	33	100.00
Male	37	0	0.00	37	100.00	33	0	0.00	33	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	3	3	100.00	0	0.00	3	3	100.00	0	0.00
Male	3	3	100.00	0	0.00	3	3	100.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

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

- a. Median remuneration/wages: INR/Year.

	Male		Female	
	Number	Median remuneration/Salary/ Wages of respective category	Number	Median remuneration/Salary/ Wages of respective category
Board of Directors (BoD)	5	0	1	0
Key Managerial Personnel	2	15,06,548	0	0
Employees other than BoD and KMP	121	4,37,216	19	5,41,040
Workers	40	9,11,260	0	0

Note: None of the BOD's opted to draw a salary as on 31st march, 2024 also 3 Independent Directors draw sitting fee, therefore the median for BOD is '0'.

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

Safety Incident/Number	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	10.77	11.01

**4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes, the Company has designated focal points responsible for addressing human rights impacts or issues caused or contributed to by the business. These include a suggestion box for anonymous reporting, a POSH Committee to handle cases of harassment, a comprehensive Grievance Policy for general complaints, and the HR Head who oversees the implementation and management of these mechanisms.

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

The Company has established comprehensive internal mechanisms to address grievances related to human rights issues. Our Grievance Policy, POSH (Prevention of Sexual Harassment) Policy, and Whistleblower Policy provide structured procedures for employees to report and resolve such issues. These policies ensure confidentiality, protection against retaliation, and a fair investigation process to ensure that all grievances are appropriately addressed and resolved.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment			No such complaints were received for any of the reporting year.			
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

Safety Incident/Number	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 for any of the reporting years.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company has implemented robust mechanisms to prevent adverse consequences to complainants in cases of discrimination and harassment. These mechanisms are outlined in our POSH (Prevention of Sexual Harassment) Policy and Grievance Policy. These policies ensure that all complaints are handled confidentially and that complainants are protected from any form of retaliation or victimization.

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

Currently Human rights requirements have not been part of our business agreements and contracts. However, if the need arises in the future, the Company will ensure these requirements are incorporated accordingly.

## 10. Assessments for the year:

Parameter	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100.00
Forced/involuntary labour	100.00
Sexual Harassment	100.00
Discrimination at workplace	100.00
Wages	100.00

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

There have been no significant risks identified, and therefore, no corrective actions have been taken.

## Leadership Indicators

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

Currently, there are no set procedures for addressing human rights grievance. However, we are committed to considering the implementation of such procedures in the future.

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

All the Company's policies and processes are pre-approved by the Board, Board Committee, or Senior Management. Evaluations of these policies and procedures are conducted regularly. The Company also ensures compliance with relevant regulations.

## 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?

Currently the Company does not have any separate facilities for the differently abled visitors. However, it is committed to treating all individuals equally and has an anti-discriminatory policy in place. Should the need arise, the entity will make suitable accommodations to ensure compliance with the Rights of Persons with Disabilities Act, 2016, and to provide an inclusive and accessible environment for all.

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

Parameter	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company has not conducted an assessment of value chain partners. However, as this is the first time we are reporting under the BRSR, we are committed to considering the implementation of procedures for assessing value chain partners in the future.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

## 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 since no assessment of value chain partners has been conducted by the Company.

**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 (In Megajoules)	FY 2022-23 (In Megajoules)
<b>From renewable sources</b>		
<b>Total electricity consumption (A)</b>	24,97,575.60	24,76,890.00
<b>Total fuel consumption (B)</b>	0.00	0.00
<b>Energy consumption through other sources (C)</b>	0.00	0.00
<b>Total Energy consumption from renewable sources (A+B+C)</b>	24,97,575.60	24,76,890.00

Parameter	FY 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
<b>From non-renewable sources</b>		
<b>Total electricity consumption (D)</b>	3,60,20,098.44	1,95,48,637.20
<b>Total fuel consumption (E)</b>	2,20,90,475.85	2,26,43,058.70
<b>Energy consumption through other sources (F)</b>	0.00	0.00
<b>Total Energy consumption from non-renewable sources (D+E+F)</b>	5,81,10,574.29	4,21,91,695.90
<b>Total energy consumed (A+B+C+D+E+F)</b>	6,06,08,149.89	4,46,68,585.90
<b>Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)- MJ/₹</b>	0.10	0.11
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) - MJ/₹ (adjusted by PPP)</b>	2.16	2.39
<b>Energy intensity in terms of physical output - MJ/ Number of Products</b>	0.12	0.08
<b>Energy intensity (optional) - the relevant metric may be selected by the entity</b>	-	-

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

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Our facilities at the Company are not included within the ambit of the Perform, Achieve, and Trade (PAT) Scheme initiated by the Government of India. Therefore, our sites are not subject to the regulations and requirements set forth by the PAT Scheme, allowing us flexibility in our operations while ensuring compliance with relevant energy efficiency and conservation standards.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
<b>(i) Surface water</b>	0.00	0.00
<b>(ii) Groundwater</b>	0.00	0.00
<b>(iii) Third party water</b>	40,560.00	37,525.00
<b>(iv) Seawater / desalinated water</b>	0.00	0.00
<b>(v) Others</b>	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	40,560.00	37,525.00
<b>Total volume of water consumption (in kilolitres)</b>	25,250.00	27,972.50
Water intensity per rupee of turnover <b>(Water consumed / Revenue from operations) - KL/Rs</b>	0.0000401	0.0000674
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <b>(Total water consumption / Revenue from operations adjusted for PPP) -KL/Rs (adjusted by PPP)</b>	0.00090	0.00149
Water intensity in terms of physical output	0.000051	0.000056
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

**Note:** The Water disclosures do not include the data for the head office, as it was not quantified. However, The Company is exploring means to collate data in the future.

**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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.



4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
<b>(ii) To Groundwater</b>		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
<b>(iii) To Seawater</b>		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
<b>(iv) Sent to third-parties</b>		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
<b>(v) Others -Gardening and Reuse</b>		
- No treatment	15,310.00	9,552.50
- With treatment - please specify level of treatment	15,310.00	9,552.50
<b>Total water discharged (in kilolitres)</b>	<b>15,310.00</b>	<b>9,552.50</b>

Note: The value of Water discharge do not include the data for the head office, as it was not quantified. However, The Company is exploring means to collate data in the future.

**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.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Although the Company does not currently have a Zero Liquid Discharge (ZLD) system in place, they are committed to sustainable water management. They are implementing an Effluent Treatment Plant (ETP) to treat and reuse wastewater. The ETP process begins with effluent collection in a storage tank, followed by pumping to the Chemical Coagulation and Flocculation Tank. Here, coagulants and flocculants are added to facilitate the removal of fine particles, which are then settled in the Primary Settling Tank. The clarified effluent is transferred to the Primary Tube Settler and then to the Aeration Tank, where fine bubbles enhance oxygen transfer efficiency. The biologically treated effluent is subsequently filtered through Sand Media and Activated Carbon Filters to eliminate suspended impurities and odors. The filtered water is stored in a treated water tank and is used for gardening and toilet flushing within the factory premises. Additionally, effluent settling powder is used in a filter press to remove sludge, and dissolved oxygen levels in the Aeration Tank are regularly monitored to maintain a minimum of 2.0 mg/L.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Kg/Year	4,696.80	4,667.76
SOx	Kg/Year	BDL*	BDL
Particulate matter (PM)	Kg/Year	3,301.74	3,226.65
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others - please specify		-	-

Note: \*The SOx emissions of the company were Below Detection Level.

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

Yes, the Company evaluates its air emissions with the help of an external agency- Jubiland pharma and chemical lab (OPC) private limited.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1740.15	1840.40
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	8205.00	4398.03
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent/ RS	0.0000158	0.0000150
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO <sub>2</sub> equivalent/ RS (adjusted by PPP)	0.0003542	0.0003333
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO <sub>2</sub> equivalent/ Number of Products	0.0000165	0.0003333
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity		-	-

Note: Scope 1 emissions for the Head office are not evaluated since there are no company owned vehicles, no process fuel, neither do they have refilled any refrigerant gases and fire suppressant in any of the reporting period.

**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.**

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The entity currently has no projects related to reducing Greenhouse Gas emissions but is committed to exploring such initiatives in the future.

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
<b>Plastic waste (A)</b>	1.94	1.85
<b>E-waste (B)</b>	0.00	0.2
<b>Bio-medical waste (C)</b>	0.094	0.062
<b>Construction and demolition waste (D)</b>	0.00	0.00
<b>Battery waste (E)</b>	0.00	0.00
<b>Radioactive waste (F)</b>	0.00	0.00
<b>Other Hazardous waste. Please Specify, if any. (G)</b>	0.00	0.00
<b>Other Non-hazardous waste generated (H). - Slipper, Wallet &amp; Inner Scrap, Foam and Donet Scrap, M.S Scrap, Foil Scrap, Boiler Rejection old Oil</b>	152.47	90.82
<b>Total (A+B + C + D + E + F + G + H)</b>	154.50	92.93
<b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>	0.00000025	0.00000022
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</b>	0.00000550	0.00000496

Parameter	FY 2023-24	FY 2022-23
Waste intensity in terms of physical output	0.00000031	0.00000019
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		
<b>(i) Recycled (Oil and Plastic)</b>	-	-
<b>(ii) Re-used</b>	-	-
<b>(iii) Other recovery operations</b>	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
<b>(i) Incineration</b>	-	-
<b>(ii) Landfilling</b>	-	-
<b>(iii) Other disposal operations</b>	-	-
Total	-	-

Note: The Company dispose its waste through vendor authorized under Government of Maharashtra. Therefore, the disposal method and quantity is not ascertained. Also, the Waste disclosures do not include the data for the head office, as it was not quantified. However, The Company is exploring means to collate data in the future.

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

Yes, The Company evaluates its waste data with the help of an external agency - Maharashtra Enviro power LTD. Ranjangaon Pune.

**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 takes a proactive approach to waste management by ensuring that stored waste is disposed of through an authorized third-party vendor registered with the Government of Maharashtra, in the Ranjangaon area. This initiative highlights the Company's commitment to responsible waste disposal, emphasizing the importance of using certified vendors to comply with environmental regulations and maintain sustainability.

**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:**

S. No	Location of operations/offices	Types 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.
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The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

**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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Not Applicable. In accordance with the Ministry of Environment, Forest & Climate Change (MoEF) guidelines, the Company's operations are exempt from the requirement to furnish environmental clearance or undergo an Environmental Impact Assessment (EIA).

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	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 taken, if any action
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Yes, the Company adheres to all relevant environmental laws and regulations.

**Leadership Indicators**

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

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
<b>(i) Surface water</b>	Our plants are situated in regions where water stress is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.	
<b>(ii) Groundwater</b>		
<b>(iii) Third party water</b>		
<b>(iv) Seawater / desalinated water</b>		
<b>(v) Others</b>		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) - the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) Into Surface water</b>	Our plants are situated in regions where water stress is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.	
- No treatment		
- With treatment - please specify level of treatment		
<b>(ii) Into Groundwater</b>		
- No treatment		
- With treatment - please specify level of treatment		
<b>(iii) Into Seawater</b>		
- No treatment		
- With treatment - please specify level of treatment		
<b>(iv) Sent to third-parties</b>		
- No treatment		
- With treatment - please specify level of treatment		
<b>(v) Others -Gardening and Reuse</b>		
- No treatment		
- With treatment - please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

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

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

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

The Scope 3 emissions have not been quantified.

**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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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.

The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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	State	Aspirational District	Amount spent (In INR)
1	Conversion of Furnance oil to LDO/ LSHS in Boilers	This conversion is part of a broader strategy to adopt lower-emission fuels, which significantly reduces sulfur dioxide and other harmful emissions. LSHS and LDO are chosen for their lower sulfur content compared to traditional Furnace Oil, resulting in a cleaner combustion process.	The transition to LSHS and LDO helps reduce sulfur dioxide emissions to Below Detection level, thereby minimizing the environmental impact of the Company's operations

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

The Company regularly conducts mock drills to prepare employees for emergencies, with detailed reports analysing scenarios, responses, and improvements. The Company's plant also has an emergency preparedness plan which aims to control and eliminate crises, minimize confusion and panic, and reduce loss of life and property. It includes conducting headcounts, rescue operations, medical treatment, record preservation, and measures to prevent future incidents, all to restore normalcy swiftly.

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?

There have been no significant adverse impacts to the environment arising from the Company's value chain. Consequently, the Company has not undertaken any mitigation or adaptation measures in this regard.

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

The percentage of value chain partners (by value of business conducted) that have been assessed for environmental impacts is currently Nil, as no assessments have been conducted yet.

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

**Essential Indicators**

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

The Company is associated with 'One' (1) trade and industry chamber/ association.

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities

Name of authority	Brief of the case	Corrective active taken
No issues related to anti-competitive conduct have occurred, and therefore, no corrective actions were required. The Company maintains a strict adherence to regulatory compliance and fair business practices, ensuring competitive and ethical operating environment.		

### Leadership Indicators

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
Nil					

### PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

#### Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Social Impact Assessment has not been conducted by the Company as there is no direct or indirect impact to the community as well as the environment by any of their operations.					

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable						

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

Our CSR policy includes robust mechanisms for receiving and addressing community grievances. Our grievance redressal process involves a transparent procedure for investigating and resolving issues, with a focus on timely and fair responses. We actively engage with community stakeholders to understand their needs and concerns, ensuring that our actions align with our commitment to corporate responsibility and ethical practices.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	81.55	78.52
Sourced directly from India	97.34	97.44

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	74.46	88.61
Semi-Urban	0.00	0.00
Urban	0.00	0.00
Metropolitan	25.54	11.38

### Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Not Applicable, as the Company has not conducted any Social Impact Assessments (SIAs).	

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

S. No	State	Aspirational District	Amount spent (In INR)
There are no CSR projects undertaken by the entity in designated aspirational districts.			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

There is no Preferential Procurement Policy in place to prioritize suppliers from marginalized or vulnerable groups. Instead, it focuses on supporting marginalized and vulnerable groups primarily through CSR initiatives. This approach ensures that resources are directed towards those who needs them the most, aligning with the Company's commitment to social responsibility. By prioritizing CSR activities, the Company contributes positively to society while adapting to the complexities of the market environment.

- (b) From which marginalized /vulnerable groups do you procure?

Although there is no Preferential Procurement Policy for a particular marginalized /vulnerable groups. Our procurement strategy focuses on fair and equitable practices.

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

Not Applicable, as no procurement has been made.

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:

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable, as no benefits derived or shared from IP owned or acquired by the Company based on traditional knowledge.				

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.

Name of authority	Brief of the case	Corrective active taken
Not Applicable, as no benefits derived or shared from IP owned or acquired by the Company based on traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting Education - Distribution of Computers to 1 Govt. School situated in Nashik.	Approx. 100	100.00
2	Healthcare - Payment to Apollo Hospitals, Hyderabad for treating 4 year old eye cancer patient.	1	100.00
3	Healthcare - Donation for Eradicating hunger, poverty and malnutrition.	More than 1000	Approx. 50.00
4	Healthcare - Donation for Providing medical facilities to the weaker section of society.	More than 500	Approx. 50.00
5	Promoting Education: Donation for development of employment enhancing vocation skills especially among children, women, elderly and the differently abled.	Approx. 200	Approx. 70.00

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
6	Promoting Education: Donation for supporting education through Ekal Vidyalaya Project.	25 Schools	100.00
7	Healthcare - Donation for Eradicating hunger, poverty and malnutrition.	Approx. 500	Approx. 70.00
8	Healthcare - Donation for conducting medical camps in tribal areas.	More than 500	Approx. 50.00
9	Promoting Education: Donation for development of employment enhancing vocational skills among women.	More than 100	Approx. 50.00

## 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.

To effectively manage consumer complaints and feedback, our Company has established robust mechanisms designed to ensure prompt and satisfactory resolution. We offer multiple channels for consumers to voice their concerns, including email and WhatsApp, ensuring accessibility and convenience. Upon receiving a complaint, our process entails diligent investigation and understanding of the issue. Depending on the nature and urgency, we may engage in video calls or even arrange personal visits to the consumer's location for a thorough assessment and resolution.

Our approach emphasizes personalized attention and timely action to address each complaint comprehensively. This not only aims to resolve the immediate issue but also to restore consumer confidence and satisfaction in our services. Through continuous feedback and improvement, we strive to enhance our customer experience and uphold our commitment to quality service delivery.

#### 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	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Data Privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
Total						

No consumer complaints were received in any of the financial year.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		

Nil, There were no occurrence of voluntary or forced recalls.



**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**

Yes, the Company has an Information Security Policy available on the intranet of the Company. This policy aims to safeguard the company's information assets against all threats, whether internal or external, intentional or accidental. It covers physical security and includes all aspects of information security, such as data stored on computers, transmitted via networks, printed or written on paper, stored on external devices and CDs, or communicated verbally or over the phone, to prevent unauthorized disclosure. Additionally, the Company has a policy for the acceptable use of computer and mobile assets to ensure protection from potential security-related risks.

**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.**

No such incidents occurred as of now hence no corrective actions were taken.

**7. Provide the following information relating to data breaches:**

**a. Number of instances of data breaches**

No such incidents have occurred.

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

Nil, There is no percentage of data breaches involving personally identifiable information of customers as no such incidents have occurred.

**c. Impact, if any, of the data breaches**

No impacts has been observed as a result of data breaches, affirming the effectiveness of the Company's data security measures in safeguarding sensitive information and maintaining the trust of its customers.

**Leadership Indicators**

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

The Company's website serves as a centralized platform where detailed descriptions of Cupid Limited's offerings, including product specifications are available. Link of the Website- <https://www.cupidlimited.com>

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

The Company provides product literature with each item detailing safe and responsible usage. Additionally, information is available on the company's website - <https://www.cupidlimited.com>, including articles on product awareness. Educational videos are also shared on YouTube to further inform and guide customers.

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

Currently, we do not offer any essential services, so there are no mechanisms in place to inform consumers about potential disruptions or discontinuations.

**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)**

Yes, the Company provides all information required by local laws. We have not conducted consumer satisfaction surveys yet, as our focus has been primarily on B2B customers, and we have only recently been catering to individual customers. However, we are looking forward to introduce such measures in the future.