



3rd September, 2024

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| <p>To, Department of Corporate Services BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001.</p> <p>Ref.: Scrip Code No. : 540701 (Equity) : 974556 and 975834 (Debt)</p> | <p>To, The Manager, Listing Department, National Stock Exchange of India Ltd. “Exchange Plaza”, C-1, Block G, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051.</p> <p>Ref. : (i) Symbol – DCAL (ii) Series – EQ</p> |
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**SUB.: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE
FINANCIAL YEAR 2023-24**

Dear Sir,

Pursuant to regulation 34(2)(f) of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, pls. find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year ended on 31st March, 2024.

Kindly take the same on your record.

Thanking you.

Yours faithfully,
For, Dishman Carbogen Amcis Limited

Shrima Dave
Company Secretary

Encl.: As Above

Annexure G

Business Responsibility & Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

| | | |
|------|---|---|
| I-1 | Corporate Identity Number (CIN) of the listed entity | L74900GJ2007PLC051338 |
| I-2 | Name of the listed entity | Dishman Carbogen Amcis Limited |
| I-3 | Year of incorporation | 2007 |
| I-4 | Registered office address | Dishman Corporate House, Iscon – Bopal Road, Ambli, Ahmedabad – 380 058 |
| I-5 | Corporate address | Dishman Corporate House, Iscon – Bopal Road, Ambli, Ahmedabad – 380 058 |
| I-6 | E-mail | grievance@imdcac.com |
| I-7 | Telephone | 02717-420 102/124 |
| I-8 | Website | www.imdcac.com |
| I-9 | Financial year for which reporting is being done | 01.04.2023 to 31.03.2024 |
| I-10 | Name of the Stock Exchange(s) where shares are listed | BSE Limited, Mumbai (BSE); and National Stock Exchange of India Limited, Mumbai (NSE) |
| I-11 | Paid-up Capital | INR 31.36 Crores |
| I-12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Harshil R. Dalal, Global CFO, Telephone Number- 02717-420102/124, E Mail ID - grievance@imdcac.com |
| I-13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Standalone Basis |
| I-14 | Name of assurance provider | Not Applicable |
| I-15 | Type of assurance obtained | Not Applicable |

II. Products/services

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

| Sr. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---------|----------------------------------|---|-----------------------------|
| 1 | Manufacturing of bulk Drug & API | We are a globally reputed Contract Manufacturing and Research (CRAMS) player and engaged in CRAMs and Manufacturing of Bulk Drugs and APIs. | 100% |

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

| Sr. No. | Product/Service | NIC Code | % of total Turnover contributed |
|---------|-----------------|----------|---------------------------------|
| 1 | Bulk Drug & API | 21001 | 100% |

III. Operations

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

| Location | Number of Plants | Number of Offices | Total |
|---------------|------------------|-------------------|-------|
| National | 2 | 2 | 4 |
| International | 0 | 0 | 0 |

III-19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|---|
| National (No. of States) | As a global CRAMs player, the Company has a significant global presence and we serve multiple states as well as multiple countries directly and through our subsidiaries. |
| International (No. of Countries) | |

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

The export sales constitute 88.26% of the total net sales of the Company during financial year 2023-24.

c. A brief on types of customers

Our customers are mainly manufacturers of pharmaceutical formulations and APIs, industries using fine chemicals (for e.g. dyes, textiles, lubricants, oil, agrochem, ink etc.), and distributors of soft gel capsules. We value all our customers and we innovate to provide the highest standards of quality, reliability and timeliness.

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------|-----------|-------|--------|--------|--------|
| | | | No(B) | %(B/A) | No(C) | %(C/A) |
| Employees | | | | | | |
| 1 | Permanent (D) | 1132 | 1041 | 91.96% | 91 | 8.04% |
| 2 | Other than Permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| 3 | Total employees (D + E) | 1132 | 1041 | 91.96% | 91 | 8.04% |
| Workers | | | | | | |
| 1 | Permanent (F) | 0 | 0 | 0.00% | 0 | 0.00% |
| 2 | Other than Permanent (G) | 773 | 764 | 98.84% | 9 | 1.16% |
| 3 | Total Workers (F + G) | 773 | 764 | 98.84% | 9 | 1.16% |

b. Differently abled Employees and workers:

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|---|-----------|-------|---------|--------|--------|
| | | | No(B) | %(B/A) | No(C) | %(C/A) |
| Differently Abled Employees | | | | | | |
| 1 | Permanent (D) | 4 | 3 | 75.00% | 1 | 25.00% |
| 2 | Other than Permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| 3 | Total differently abled employees (D + E) | 4 | 3 | 75.00% | 1 | 25.00% |
| Differently Abled Workers | | | | | | |
| 1 | Permanent (F) | 0 | 0 | 0.00% | 0 | 0.00% |
| 2 | Other than Permanent (G) | 4 | 4 | 100.00% | 0 | 0.00% |
| 3 | Total Workers (F + G) | 4 | 4 | 100.00% | 0 | 0.00% |

IV-21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|--------------------------|--------------|-------------------------------|---------|
| | | No (B) | % (B/A) |
| Board of Directors | 8 | 2 | 25.00% |
| Key Management Personnel | 3 | 1 | 33.33% |

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

| | (Turnover rate in current FY) | | | (Turnover rate in previous FY) | | | (Turnover rate in the year prior to the previous FY) | | |
|---------------------|-------------------------------|--------|-------|--------------------------------|--------|-------|--|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 21% | 24% | 21% | 18% | 23% | 19% | 18% | 22% | 19% |
| Permanent Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Sr. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/Subsidiary/Associate/Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|---|-----------------------------------|--|
| 1 | Adimans Technologies LLP | Holding | NA | No |
| 2 | Dishman CARBOGEN AMCIS (Europe) Ltd. | Wholly owned Subsidiary | 100.00% | No |
| 3 | Dishman USA Inc. | Wholly owned Subsidiary | 100.00% | No |
| 4 | Dishman International Trade (Shanghai) Co. Ltd | Wholly owned Subsidiary | 100.00% | No |
| 5 | Dishman Carbogen AMCIS Technology AG | Wholly owned Subsidiary | 100.00% | No |
| 6 | CARBOGEN AMCIS Holdings AG. | Wholly owned Subsidiary | 100.00% | No |
| 7 | CARBOGEN AMCIS Real Estate | Wholly owned step-down subsidiary | 100.00% | No |
| 8 | CARBOGEN AMCIS (Shanghai) Co. Ltd. | Wholly owned step-down subsidiary | 100.00% | No |
| 9 | CARBOGEN AMCIS AG, Switzerland | Wholly owned step-down subsidiary | 100.00% | No |
| 10 | CARBOGEN AMCIS Ltd., U.K. | Wholly owned step-down subsidiary | 100.00% | No |
| 11 | CARBOGEN AMCIS BV | Wholly owned step-down subsidiary | 100.00% | No |
| 12 | Dishman CARBOGEN AMCIS (Japan) Ltd. | Wholly owned step-down subsidiary | 100.00% | No |
| 13 | CARBOGEN AMCIS SAS | Wholly owned step-down subsidiary | 100.00% | No |
| 14 | Shanghai Yiqian International Trade Co. Ltd. | Wholly owned step-down subsidiary | 100.00% | No |

| Sr. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/Subsidiary/Associate/Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|---|-----------------------------------|--|
| 15 | Dishman CARBOGEN AMCIS (Singapore) Pte. Ltd. | Wholly owned subsidiary | 100.00% | No |
| 16 | CARBOGEN AMCIS Specialities AG. | Wholly owned step-down subsidiary | 100.00% | No |
| 17 | CARBOGEN AMCIS Innovations AG. | Wholly owned step-down subsidiary | 100.00% | No |
| 18 | DISHMAN CARBOGEN AMCIS AG. | Wholly owned step-down subsidiary | 100.00% | No |
| 19 | Dishman Biotech Limited | Wholly owned Subsidiary | 100.00% | No |
| 20 | Dishman Medicare Limited (Formerly known as Visible Investment Limited) | Wholly owned Subsidiary | 100.00% | No |

VI. CSR Details

VI-24.

(i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No): Yes

(ii) Turnover (in ₹): 296.85 Crores

(iii) Net worth (in ₹): 4052.58 Crores

VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2023-2024 | | | FY 2022-2023 | | |
|---|---|--|--|---|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | | 0 | 0 | | 0 | 0 | NA |
| Investors (other than shareholders) | Yes, Policies which are required by the law are available on the website of the Company www.imdcal.com and the policies which are internal to the Company are available on the intranet portal of the Company | 0 | 0 | The Company has designated the email Id grievance@imdcal.com for grievances redressal and registering complaints from any stakeholders. | 0 | 0 | NA |
| Shareholders | | 3 | 0 | | 2 | 0 | NA |
| Employees and workers | | 0 | 0 | | 0 | 0 | NA |
| Customers | | 2 | 0 | | 0 | 0 | NA |
| Value Chain partners | | 0 | 0 | | 0 | 0 | NA |
| Other (please specify) | | NA | NA | | NA | NA | NA |

VII-26. Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---|--|--|---|---|
| 1 | Regulatory Compliance | R/O | Company's operations are regulated by standards and guidelines of all local and global regulatory agencies, non-adherence may result in to loss of business and non-compliance. Robust compliance provides competitive advantages. | <ol style="list-style-type: none"> Standard Operating Practices (SOPs) and protocols laid down for every compliance requirement. Expert consultants for internal audits Appropriate monitoring and enforcement activities are undertaken by management. | <p>Positive: It reflects the Company's commitment towards complying with regulatory requirements and in being a responsible business.</p> <p>Negative: Non-compliance with regulatory requirements, may affect the Company's image and impact its business continuity in the long-term.</p> |
| 2 | Waste Management and Energy efficiency and carbon emissions | R/O | Waste management have been identified as key material issue under environmental and climate change risk. The risk is addressed to emphasize on the Company's climate consciousness and its contribution towards mitigation action plans against climate change. Resource management plans and Company's environment conservation strategy will highlight commitment towards improving environment preservation and its contribution towards climate change mitigation action plans | <ol style="list-style-type: none"> Ensuring compliance through strong governance and review mechanisms, strengthening capabilities of EHS and legal compliance teams, conducting risk assessments and periodic reviews and monitoring adherence to all applicable regulatory requirements. Taking proactive initiatives towards mitigating physical and transitional risks linked to climate change. Implementing precautionary principle through ERM framework to mitigate environment risks. | <p>Positive: The Company's focus will strengthen climate and environment initiatives. This will bolster long term value creation and enable the Company to respond effectively to rising stakeholders expectations.</p> <p>Negative: Lack of robust waste management action plan and initiative to contribute climate change could adversely impact on business operations.</p> |
| 3 | IT & Data Security | R/O | Management of risks related to gathering, retention, and distribution of sensitive, confidential information and use of proprietary or user data. With a strong information security framework, mitigate cyber threats and ensure privacy, data protection for all confidential and sensitive information. | The Company has established policies related to IT and cybersecurity risk, which outline mitigation strategies and internal controls. These policies are in place to safeguard the organization's sensitive and confidential information from cyber threats. | <p>Positive: Smooth business process automation increases trust and credibility, improved data management and protected brand reputation.</p> <p>Negative: Breach of privacy and data security compromises trust in the business operations.</p> |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|---|--|--|--|---|
| 4 | Employees well-being, health and safety | R/O | The Company's capability to establish and uphold a secure and healthy work environment that is free from injuries, fatalities, and illness for all employees, while ensuring equitable employment practices. | The Company has not just implemented but also enforces robust Health, Safety, and Wellness (HSW) policies. Instruction on secure working methods, remedial measures on reported incidents to prevent recurrence. | <p>Positive: Strong workforce creates a conducive work environment in addition to creating a positive approach towards workforce development.</p> <p>Negative: Inability to meet the employees' expectations may result in adverse impacts on the workforce productivity and the Company's growth plan in a long run.</p> |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|----|----|----|-----|----|----|----|----|
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | | | | | Yes | | | | |
| b. Has the policy been approved by the Board? (Yes/No) | The policies have been either approved by the Board or senior functional head authorised by the Board or Internal Committees in this respect. | | | | | | | | |
| c. Web Link of the Policies, if available | Policies which are required by the law are available on the website of the Company www.imdcal.com and the policies which are internal to the Company are available on the intranet portal of the Company. | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes/No) | | | | | Yes | | | | |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | No. While our policy and its elements are applicable to all Departments in the Company, its Joint Ventures, Subsidiaries and Contractors, the Company makes its best efforts to encourage other entities in the value chain and actively engages with them to participate in the Business Responsibility initiatives depending upon their means and resources. The Company also provides active support to other entities in the value chain to initiate their own policies and procedures towards environment protection, employee safety and welfare. | | | | | | | | |
| 4. 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. | <ol style="list-style-type: none"> ISO 14001:2015 for EMS ISO 9001:2015 for QMS BS OHSAS 45001:2018 for Occupational, Health and Safety Management systems EN/ISO 13485:2016 for Medical Device Quality Management System for Disinfectant Products | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | The Company is well advanced in developing ESG commitments, goals and targets in due course. The Company is active presence in 8 (Eight) countries and has customers in many more. The Company is working hard to develop commitments, goals and targets that are consistent and value-adding to all these jurisdictions. These commitments, goals and targets will encompass a range of areas aimed at driving positive environmental and social impacts while maintaining strong governance practices. | | | | | | | | |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|----|----|----|----|------|----|----|----|
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | | | | | | N.A. | | | |
| Governance, leadership and oversight | | | | | | | | | |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) | <p>Dear Stakeholders,</p> <p>I welcome you to our FY2023-24 Business Responsibility and Sustainability Report (BRSR). I am proud to proclaim the continuation of our remarkable journey in the Sustainability and Environment, Social and Governance (ESG) area and emphasise our commitment to it.</p> <p>We continue to be innovative to reduce emissions and improve energy management through conservation, and energy-efficient production and design. Our air emissions (other than GHG) and Scope 1 emissions have reduced significantly as a result. We have also implemented a Zero Liquid Discharge system with primary, secondary and tertiary treatment facilities, which includes an effluent treatment plant, solvent stripper, multiple effect evaporator, aromatics recovery unit and reverse osmosis unit.</p> <p>We value the stability of our multi-stakeholder relationships. We have a very humane approach with our employees, workers, suppliers, customers, and other value chain partners. We ensure we engage very deeply with our employees and wider community and align that with our purpose. We are highly committed and focused on ensuring a highly safe working environment for our employees and workers whether in the offices or in the manufacturing plants.</p> <p>We recognize equality, inclusivity, and the importance of treating everyone with fairness. Together, we forge partnerships that break barriers and transform aspirations into tangible realities, ultimately creating a brighter future for all.</p> <p>We have a strong track record of having robust governance practices which ensure transparency, accountability, and integrity. We have effective governance structures, committees, policies, and oversight processes to ensure an environment that is inclusive, engaged, and balanced. The 'tone from the top' is well and truly exhibited by the Board in all governance matters including ESG where it drives our ESG strategy, policies, implementation, and alignment with our purpose.</p> <p>Thus, working on sustainability is imbibed in our ethos, and the same is reflected through our values and behaviour towards sustainability and stakeholders. As a company, we are always devoted to giving back to the environment, which is a small step towards a cleaner, better future.</p> | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). | <p>DIN: 01540057</p> <p>Name: Mr. Arpit J. Vyas</p> <p>Designation: Global Managing Director</p> | | | | | | | | |
| 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. | <p>The BRSR performance of the Company is monitored by the Board and the Global Managing Director. They are supported by the respective departmental heads depending upon the type of BRSR activities.</p> | | | | | | | | |

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee

| Subject for Review | Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee | | | | | | | | | Frequency (Annually/Half yearly/Quarterly/Any other – please specify) | | | | | | | | |
|--|--|----|----|----|----|----|----|----|----|---|----|----|----|----|----|----|----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | Key BRSR personnel including the respective departmental heads assess the performance on an annual or half yearly basis depending on the type of activities. This assessment is overseen by the Global Managing Director. | | | | | | | | | Annually | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | The Company adheres with the existing regulations as applicable to the Company and Periodical Certificate on applicable laws is provided to the Board of Directors by Global Chief Financial Officer/ respective head of the department. | | | | | | | | | Annually | | | | | | | | |

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.

| Sr. No. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------|---|----|----|----|----|----|----|----|----|
| 1. | No, the Company internally reviews the working of the above-mentioned policies. | | | | | | | | |

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

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

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**

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

| Segment | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact | Percentage of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|--|
| Board of Directors | 4 (Four) | <ul style="list-style-type: none"> • ESG performance • Risk and governance matters • Company's Core Values • Code of Business Conduct • Material development impacting the Company • Regulatory updates • Compliance management • BRSR Reporting | 100% |
| Key Managerial Personnel | 3 (Three) | <ul style="list-style-type: none"> • Capital Market Programme • Operational improvements • ESG regulatory framework and performance • Company's Core Values • Code of Business Conduct • Regulatory updates • Risk and governance matters • BRSR Reporting • Compliance management | 100% |
| Employees other than BoD and KMPs | 826 (Eight Hundred and Twenty Six) | <p>The employees/workers undergo various training/awareness sessions throughout the year. The topics covered under these sessions include:</p> <ul style="list-style-type: none"> • Good Manufacturing Practice; • Good Laboratory Practices; • SOP Related Trainings; • Self Defence Training (specific for Women Employees) • Environment, Health and Safety Awareness; • Induction Training; • Skill updating programmes; • Cyber Security & Data Privacy Awareness; • Anti Bribery & Anty Corruption; • Human Rights; • Programmes on mental and physical well-being; and • Interpersonal skills & Leadership development. | 100% |
| Workers | N.A. | The Company does not have any permanent workers. | 0.00% |

EI-2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

| Monetary | | | | | |
|-----------------|---|---|-----------------|-------------------|--|
| Category | 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 | During the financial year, no penalty/fine, settlement, compounding fee, imprisonment, or any kind of punishment has been imposed on the Company or its Directors/KMPs. | NA | 0 | NA | NA |
| Settlement | | NA | 0 | NA | NA |
| Compounding fee | | NA | 0 | NA | NA |

| Non-Monetary | | | | |
|--------------|-----------------|---|-------------------|--|
| Category | NGRBC Principle | Name of the regulatory/enforcement agencies/judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | NA | NA | NA | NA |
| Punishment | NA | NA | NA | NA |

EI-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.

| Sr. No. | Case Details | Name of the regulatory/enforcement agencies/judicial institutions |
|---------|--------------|---|
| 1 | NA | NA |

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

Yes, as part of the Company's Code of Conduct for Directors and Senior Management & Employees and Whistle Blower Policy/Vigil Mechanism we have an anti-corruption and anti-bribery policy applicable to all its employees including part time/temporary/contractual employees, trainees, consultants, volunteers, and members of the Board of Directors. It is enshrined in the Company's Code of Conduct for Directors and Senior Management & Employees and Whistle Blower Policy/Vigil Mechanism and can be accessed at <https://www.imdcal.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/CoC%20for%20Directors%20and%20Senior%20Management.pdf> and <https://imdcal.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/Whistle%20Blower%20Policy.pdf> respectively. The Company firmly believes and adheres to transparent, fair, and ethical governance practices to foster professionalism, honesty, integrity and ethical behaviour.

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

| Category | (Current Financial Year) | (Previous Financial Year) |
|-----------|--------------------------|---------------------------|
| Directors | 0 | 0 |
| KMPs | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

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

| Category | Number (CY) | Remarks (CY) | Number (PY) | Remarks (PY) |
|--|-------------|--------------|-------------|--------------|
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | 0 | 0 | 0 |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | 0 | 0 | 0 |

EI-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.

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

| Particulars | Current Financial Year | Previous Financial Year |
|-------------------------------------|------------------------|-------------------------|
| Number of days of accounts payables | 2.18 | 4.14 |

EI-9. Open-ness of business. Provide details of concentration of purchases with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format. Concentration of Purchases

| Parameter | Metrics | FY 2023-2024 | FY 2022-2023 |
|----------------------------|---|--------------|--------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 0 | 0 |
| | b. Number of trading houses where purchases are made from | 0 | 0 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 0 | 0 |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 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 |
| Share of RPTs in | a. Purchases (Purchases with related parties/Total Purchases) | 0.19% | 3.35% |
| | b. Sales (Sales to related parties/Total Sales) | 80.00% | 72.10% |
| | c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) | 99.48% | 99.34% |
| | d. Investments (Investments in related parties/Total Investments made) | 99.08% | 97.00% |

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

Essential Indicators

EI-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.

| Category | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|----------|------------------------|-------------------------|---|
| R&D | | | Note: The Company believes in innovation and identifying sustainable ways of conducting business activities and hence has high expenditure in R&D and Capex areas. However, such expenditure incurred specifically to improve environmental and social impacts of products and processes have not been separately recorded. Means and ways to separately record this information will be explored for reporting in future years. In the meantime, the Company is pleased to state that it undertook various projects focused on improving the environmental impacts (energy conservation, water conservation, increasing renewable energy adoption, etc.) and/or develop life-saving healthcare solutions that can help address the challenges of the environment, communities and promote better health. |
| Capex | Refer to Note. | | |

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

EI-2. b. If yes, what percentage of inputs were sourced sustainably?

The Company is strengthening sustainable sourcing, production and distribution practices ensuring quality and safety of raw materials, Active Pharmaceutical Ingredient (API), intermediates and packaging materials procured from suppliers as well as of products manufactured, stored, and distributed throughout the value chain. Our Company prefers to enter long-term commitments with those suppliers who fulfil their responsibility towards society as well as environment. The Company has laid down a robust process for vendor evaluation and selection mechanism. The Company also emphasises on safe transportation, optimization of logistics and reduction of vehicular air emissions. Sustainability in the operations is critically important if the Company is to deliver continued innovation. In the best interests of human beings, the Company endeavour to work with responsible suppliers who adhere to the same quality, social and environmental standards. The Company has standard operating procedures for the evaluation and selection of its vendors for sourcing of material. This includes sample approvals, performance trials, plant audit and regulatory clearances. All procurement of materials is from the approved suppliers who have responsible practices and operations with regards to ESG obligations. The Company has system of identifying or developing alternate vendors where single vendor is considered critical for business continuity. In past few years alternate sourcing for more than 90% of critical materials have been approved and regulatory approval have been received or is in process.

EI-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.

For products, we do not reclaim but dispose it off to state authorised vendors/recyclers. Plastic waste is sold to recyclers. Hazardous waste is given to disposal and recycling agencies who have valid permission from Gujarat Pollution Control Board (GPCB).

EI-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.

We have registration under plastic waste management rules. EPR not applicable to us.

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

Essential Indicators

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

| Category | % 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) |
| Permanent Employees | | | | | | | | | | | |
| Male | 1041 | 1041 | 100.00% | 1041 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 91 | 91 | 100.00% | 91 | 100.00% | 91 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 1132 | 1132 | 100.00% | 1132 | 100.00% | 91 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| Other than permanent Employees | | | | | | | | | | | |
| Male | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |

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

| Category | % 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) |
| Permanent Workers | | | | | | | | | | | |
| Male | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Other than permanent Workers | | | | | | | | | | | |
| Male | 764 | 0 | 0.00% | 764 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 9 | 0 | 0.00% | 9 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 773 | 0 | 0.00% | 773 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |

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

| Particulars | Current Financial Year | Previous Financial Year |
|---|------------------------|-------------------------|
| Cost incurred on well-being measures as a % of total revenue of the Company | 1.97 | 1.71 |

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

| Benefits | No. of employees covered as a % of total employees (CY) | No. of workers covered as a % of total workers (CY) | Deducted and deposited with the authority (Y/N/N.A.) (CY) | No. of employees covered as a % of total employees (PY) | No. of workers covered as a % of total workers (PY) | Deducted and deposited with the authority (Y/N/N.A.) (PY) |
|-----------------------------|---|---|---|---|---|---|
| PF | 94% | 0 | Yes | 97.73% | 0 | Yes |
| Gratuity | 100% | 0 | N.A. | 100% | 0 | N.A. |
| ESI | 24% | 0 | Yes | 12.5% | 0 | Yes |
| Others – please specify NPS | 2% | 0 | Yes | 4.55% | 0 | Yes |

EI-3. 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.

The entity has ensured that its premises/offices are accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016.

EI-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.

Yes, the entity has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. It can be found on the website on the below link. www.imdcal.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/Non%20Discrimination%20&%20Equal%20Opportunity%20Policy.pdf

EI-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 | 0 | 0 | 0 |
| Female | 33.33% | 100% | 0 | 0 |
| Total | 33.33% | 100% | 0 | 0 |

EI-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.

| Category | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|--|
| Permanent Workers | Not Applicable as the Company does not employ any permanent workers. |
| Other than Permanent Workers | Yes. Grievance Redressal is a part of Company's code of business ethics and conduct which is applicable to all employees, suppliers, business partners, contractual workers etc. In case of any grievance, the concerned personnel provide a written application to the local HR team and the matter is appropriately investigated and actioned based on the escalation matrix. The Company also has a robust Whistle Blower Policy – Vigil Mechanism that provides a channel to employees, workers, and other stakeholders to raise concerns and issues and it provides a meaningful mechanism to redress it. |
| Permanent Employees | |
| Other than Permanent Employees | |

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

| Category | FY 2023-2024 | | | FY 2022-2023 | | |
|----------------------------------|--|--|--------------|--|--|--------------|
| | Total employees/workers in respective category (A) | No. of employees/workers in respective category, who are part of association(s) or Union (B) | % (B/A) | Total employees/workers in respective category (C) | No. of employees/workers in respective category, who are part of association(s) or Union (D) | % (D/C) |
| Total Permanent Employees | 1132 | 0 | 0.00% | 1295 | 0 | 0.00% |
| - Male | 1041 | 0 | 0.00% | 1202 | 0 | 0.00% |
| - Female | 91 | 0 | 0.00% | 93 | 0 | 0.00% |
| Total Permanent Workers | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| - Male | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| - Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

EI-8. Details of training given to employees and workers:

| Category | FY 2023-2024 | | | | | FY 2022-2023 | | | | |
|------------------|--------------|-------------------------------|---------------|----------------------|---------------|--------------|-------------------------------|---------------|----------------------|---------------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 1041 | 850 | 81.65% | 561 | 53.89% | 1202 | 669 | 55.66% | 316 | 26.29% |
| Female | 91 | 66 | 72.53% | 34 | 37.36% | 93 | 32 | 34.41% | 10 | 10.75% |
| Total | 1132 | 916 | 80.92% | 595 | 52.56% | 1295 | 701 | 54.13% | 326 | 25.17% |
| Workers | | | | | | | | | | |
| Male | 764 | 510 | 66.75% | 360 | 47.12% | 696 | 349 | 50.14% | 349 | 50.14% |
| Female | 9 | 8 | 88.89% | 4 | 44.44% | 3 | 1 | 33.33% | 1 | 33.33% |
| Total | 773 | 518 | 67.01% | 364 | 47.09% | 699 | 350 | 50.07% | 350 | 50.07% |

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

| Category | FY 2023-2024 | | | FY 2022-2023 | | |
|------------------|--------------|------------|---------------|--------------|------------|---------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 1041 | 535 | 51.39% | 1,202 | 554 | 46.09% |
| Female | 91 | 30 | 32.97% | 93 | 36 | 38.71% |
| Total | 1132 | 565 | 49.91% | 1,295 | 590 | 45.56% |
| Workers | | | | | | |
| Male | 764 | 0 | 0.00% | 696 | 0 | 0.00% |
| Female | 9 | 0 | 0.00% | 3 | 0 | 0.00% |
| Total | 773 | 0 | 0.00% | 699 | 0 | 0.00% |

EI-10.**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**

Yes. A Robust Health & Safety Management system has been implemented by the entity since its inception. OHMS is backed by EHSQ policy and various SOPs implemented across the Bavla & Naroda Manufacturing sites. It focuses on Hazard identification, its prevention, regular biological monitoring of employees and trainings.

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

1. The Company has procedures in place to identify the workplace hazards and providing controls through the Hazard identification and risk assessment (HIRA) and Hazard and operability (HAZOP) study for process hazard analysis. 2. We have daily walkthrough survey to identify any unsafe actions and conditions and then take immediate corrective actions, if identified. 3. We have the 'Permit to Work' procedure for all non-routine work which is an effective safeguard tool. 4. For all routine activity we have conducting HIRA and HAZOP analysis to ensure any hazards and risks are proactively identified and resolved.

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

Yes, we have processes for workers to report work-related hazards and to remove them from such risks. These processes include, 1. The Safety Committee and systematic procedure for Near Miss reporting is applicable for all workers and employees. 2. Safety Committee consists of representatives from management and work personnel. After receiving Near Miss report the Company takes appropriate corrective and preventive action.

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

Yes. Entity does provide non-occupational health services to employees/workers like the following:

- medi-claim policy for employees, family, and parents,
- on site medical treatment of illness,
- care during phase of pandemic and vaccination,
- on site wellness initiatives like yoga, diet & nutrition lectures,
- sessions on female health matters ,
- guidance on life style related diseases.

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

| Safety Incident/Number | Category | FY 2023-2024 | FY 2022-2023 |
|--|-----------|--------------|--------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 0 | 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 |

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

The Company also has a strong health and safety culture within the organisation. To ensure a safe and healthy workplace, the entity has implemented Process Hazard Assessments (PHA), Standard Operating Procedures (SOPs), Employee Participation, Training, and Mechanical Integrity (MI). Statutory inspections and certifications are conducted for all equipment. Near-miss reporting and corrective action for a safe workplace is undertaken. Training is imparted as per training needs to all employees and workers. Workplace monitoring is conducted, Regular safety inspections are conducted to identify any unsafe actions or conditions.

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

| | FY 2023-2024 | | | FY 2022-2023 | | |
|--------------------|-----------------------|---------------------------------------|--|-----------------------|---------------------------------------|--|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0 | 0 | There is no working condition or health & safety related complaint received from employees or workers. | 0 | 0 | There is no working condition or health & safety related complaint received from employees or workers. |
| Health & Safety | 0 | 0 | | 0 | 0 | |

EI-14. Assessments for the year:

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

EI-15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

The Company has no safety-related incidents or significant risks arising from any assessment. Hence there are no reportable corrective actions taken or underway. However, we are always proactive and take pre-emptive actions to further enhance safety within our organisation.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators**

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

Stakeholders of the Company have been mapped through a formal process of consultations at all levels of operations. The Company's key stakeholders include employees, customers, government & regulatory authorities, shareholders and investors, NGOs, and local communities around its sites of operations. The process of identifying key stakeholder groups at the Company involves a comprehensive analysis of the Company's operations, stakeholder consultation, consideration of legal and regulatory requirements, assessment of impacts, and alignment with industry best practices. By undertaking this diligent process, we strive to foster constructive relationships, address concerns, and meet the expectations of its diverse range of stakeholders.

EI-2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Sr. No. | Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Web-site), 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 |
|---------|---------------------------------------|--|---|---|--|
| 1 | Employees | No | Conference Rooms, emails, employee engagement surveys, grievance mechanisms, training activities, Senior management interactions, and appraisals. | Annual, half yearly and on needs basis. | Employee well-being and satisfaction is an integral part of the Company's growth strategy. Employee engagement through various means of communication provides an insight into the key action areas for employee wellbeing and growth. The key areas of concerns are: learning and development, professional growth, well being initiatives, employee recognition, fair remuneration, and work life balance. |
| 2 | NGOs | No | Direct Engagement at the project site, CSR activities and project team engagement, visit to NGO facilities and offices | Annual and on needs basis. | <ul style="list-style-type: none"> • Provide support to NGOs for social Upliftment • Ensure communities we operate in are supported through a network of NGOs • Creating shared value |
| 3 | Local Communities | Yes, based on predefined criteria such as income, gender, etc. | CSR activities, local community visits | Annual, regular and on a continuous basis. | Ensuring community growth and development with regards to employment, healthcare, sanitation, education & knowledge enhancement and social care and concern etc. |
| 4 | Government and Regulatory Authorities | No | By Email, through phone, In person, through meetings (visual and/or face to face) | Annual, event driven and on needs basis. | We believe in full compliance with all the regulations. In the fast-changing world of sustainability related regulations and laws, we interact with Government and Regulators to deep dive into requirements for our Company, and pharmaceutical sector in general. |

| Sr. No. | Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Web-site), 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 |
|---------|----------------------------|--|---|---|--|
| 5 | Customers (B2B) | No | Customer feedback forms, emails, telephone calls, in person meeting | Annual, regular and on a continuous basis. | <ul style="list-style-type: none"> Ensuring customer satisfaction and needs are met Resolving customer grievances |
| 6 | Shareholders and Investors | No | Earning calls, Meetings, Investor Conferences, Annual General Meetings, Website, Website Information, Quarterly/ Annual Results | Annual, Quarterly, on a needs basis. | To discuss about business performance and outlook, details of the announced events and to discuss about concerns/ issues (if any) and to ensure transparency and accountability. |

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

EI-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 2023-2024 | | | FY 2022-2023 | | |
|------------------------|--------------|---------------------------------------|----------------|--------------|---------------------------------------|----------------|
| | Total (A) | No. of employees/ workers covered (B) | % (B/A) | Total (C) | No. of employees/ workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 1132 | 366 | 32.33% | 1,295 | 1,242 | 96.00% |
| Other than permanent | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Employees | 1132 | 366 | 32.33% | 1,295 | 1,242 | 96.00% |
| Workers | | | | | | |
| Permanent | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Other than permanent | 773 | 773 | 100.00% | 699 | 699 | 100.00% |
| Total Workers | 773 | 773 | 100.00% | 699 | 699 | 100.00% |

EI-2. Details of minimum wages paid to employees, in the following format:

| Category | FY 2023-2024 | | | | | FY 2022-2023 | | | | |
|------------------|--------------|-----------------------|---------|------------------------|---------|--------------|-----------------------|---------|------------------------|---------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Permanent | 1132 | 0 | 0.00% | 1132 | 100.00% | 1,295 | 0 | 0.00% | 1,295 | 100.00% |
| Male | 1041 | 0 | 0.00% | 1041 | 100.00% | 1,202 | 0 | 0.00% | 1,202 | 100.00% |
| Female | 91 | 0 | 0.00% | 91 | 100.00% | 93 | 0 | 0.00% | 93 | 100.00% |

| Category | FY 2023-2024 | | | | | FY 2022-2023 | | | | |
|-----------------------------|--------------|-----------------------|---------|------------------------|---------|--------------|-----------------------|---------|------------------------|---------|
| | 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) |
| Other than Permanent | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Male | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Workers | | | | | | | | | | |
| Permanent | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Male | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Other than Permanent | 773 | 630 | 81.50% | 143 | 18.50% | 699 | 175 | 25.04% | 524 | 74.96% |
| Male | 764 | 621 | 81.28% | 143 | 18.72% | 696 | 175 | 25.14% | 521 | 74.86% |
| Female | 9 | 9 | 100.00% | 0 | 0.00% | 3 | 0 | 0.00% | 3 | 100.00% |

El-3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

| | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
| Board of Directors (BoD) | 6 | 11,00,000 | 2 | 64,00,000 |
| Key Managerial Personnel | 2 | 1,19,81,726 | 1 | 9,87,734 |
| Employees other than BoD and KMP | 1039 | 4,66,200 | 89 | 3,96,000 |
| Workers | 0* | NA | 0* | NA |

*The Company does not have any permanent workers.

El-3. b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

| Particulars | Current Financial Year | Previous Financial Year |
|---|------------------------|-------------------------|
| Gross wages paid to females as % of total wages | 10.22 | 8.61 |

El-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, we have a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business, with separate committees/individuals for Canteen, POSH, Safety, Insurance, Social Benefits, Post Employment Benefits and Administration related rights of employees.

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

We have internal mechanisms in place to redress grievances related to human rights issues. These mechanisms include separate committees or individuals responsible for various topics such as the canteen, Prevention of Sexual Harassment (POSH), safety, insurance, social benefits, post-employment benefits, and administration rights. Additionally, we have processes for handling written or email-based complaints, ensuring immediate investigation and addressing of grievances.

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

| | FY 2023-2024 | | | FY 2022-2023 | | |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Discrimination at workplace | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Child Labour | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Forced Labour/ Involuntary Labour | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Wages | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Other human rights related issues | 0 | 0 | N.A. | 0 | 0 | N.A. |

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

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

EI-8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. The Company has implemented policies to inform and deter against any type of discrimination or harassment including to the complainant. These policies include the Policy on Sexual Harassment of Employees and the Whistle Blower Policy – Vigil Mechanism to protect women from harassment. Our policy requires the entire process of making a complaint under discrimination and harassment to be handled with utmost confidentiality. Any person handling or dealing with any such complaint contravenes our internal policies relating to confidentiality shall be liable for penalty. Also, our whistle blower policy provides necessary safeguards to all whistle blowers and stakeholders.

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

Yes, it certain extends to Business Associates/Joint Ventures/Contractors. Human Rights are fundamental in nature and applicable universally. The Company respects the Human Rights Principle and has developed its policies which are aligned to such principles in all its day-to-day operations. The Company is committed to promotion of human rights, in spirit and action. The Company strives to provide a non-discriminatory and harassment-free workplace for all its employees and contractual staff.

EI-10. Assessments for the year:

| Category | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|------------------------------|---|
| Child labour | 100% |
| Forced/involuntary labour | 100% |
| Sexual harassment | 100% |
| Discrimination at work-place | 100% |
| Wages | 100% |
| Others – please specify | NA |

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

The Company had no significant risks or concerns arising from any assessment. Hence there are no reportable corrective actions taken or underway.

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

Essential Indicators

El-1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

| Parameter | FY 2023-2024 | FY 2022-2023 |
|---|---------------------------|---------------------------|
| From renewable sources | | |
| Total electricity consumption (A) | 0 | 0 |
| Total fuel consumption (B) | 0 | 0 |
| Energy consumption through other sources (C) | 0 | 0 |
| Total energy consumed from renewable sources (A+B+C) | 0.00 | 0.00 |
| From non-renewable sources | | |
| Total electricity consumption (D) | 90,742.67 | 69,780.45 |
| Total fuel consumption (E) | 6,64,011 | 10,34,346 |
| Energy consumption through other sources (F) | 0 | 0 |
| Total energy consumed from non-renewable sources (D+E+F) (GJs) | 7,54,753.67 | 11,04,126.45 |
| Total energy consumed (A+B+C+D+E+F) (GJs) | 7,54,753.67 | 11,04,126.45 |
| Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) | 2,542.54 GJ/Crore | 2,913.86 GJ/Crore |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) | 56,962.54 GJ/Crore | 64,568.80 GJ/Crore |
| Energy intensity in terms of physical output | 0.87 GJ/Kg | 0.82 GJ/Kg |

Remarks: Power & Fuel consumption in MJ for current & previous year.

El-1. Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

El-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. No

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

| Parameter | FY 2023-2024 | FY 2022-2023 |
|---|---------------|---------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 58,710 | 50,634 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater/desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 58,710 | 50,634 |
| Total volume of water consumption (in kilolitres) | 58,710 | 50,634 |

| Parameter | FY 2023-2024 | FY 2022-2023 |
|--|--------------------------|--------------------------|
| Water intensity per rupee of turnover (Water consumed/turnover) | 197.78 KL/Crore | 133.63 KL/Crore |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) | 4,430.94 KL/Crore | 2,961.05 KL/Crore |
| Water intensity in terms of physical output | 0.068 KL/KG | 0.037 KL/KG |

El-3. 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, an external agency (BVQI) has carried out an assessment/evaluation/assurance.

El-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

| Parameter | FY 2023-2024 | FY 2022-2023 |
|--|---------------|--------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| - No treatment | 0 | 0 |
| With treatment – please specify level of treatment | 0 | 0 |
| (ii) To Groundwater | | |
| - No treatment | 0 | 0 |
| With treatment – please specify level of treatment | 0 | 0 |
| (iii) To Seawater | | |
| - No treatment | 0 | 0 |
| With treatment – please specify level of treatment | 0 | |
| (iv) Sent to third-parties | | |
| - No treatment* | 1,686.60 | 1,694.00 |
| With treatment – please specify level of treatment* | 4,506.00 | 4,461.00 |
| (v) Others | | |
| - No treatment | 0 | 0 |
| With treatment – please specify level of treatment | 0 | 0 |
| Total water discharged (in kilolitres) | 6192.6 | 6155 |

*(1) Sent to Third Parties with treatment: (Dilute Waste-Water Stream) We are having primary, secondary and tertiary treatment plant for treatment of dilute waste-water stream. We are the member of common effluent treatment plant - NEPL for further treatment and disposal purpose (2) sent to third party no treatment: (Concentrated Waste-Water Stream). We have sent concentrated waste-water stream for outside parties for co-processing purpose/incineration/MEE/spray dryer.

El-4. 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. An Environmental Audit was conducted by a Gujarat Pollution Control Board (GPCB) approved Schedule I Auditor. Additionally, an external agency (BVQI) has carried out a surveillance audit of IMS, as well as an assessment/evaluation/assurance.

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

Yes, the entity has implemented a Zero Liquid Discharge system with primary, secondary and tertiary treatment facilities, which includes an effluent treatment plant, solvent stripper, multiple effect evaporator, aromatics recovery unit and reverse osmosis unit.

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

| Parameter | Please specify unit | Current Financial Year | Previous Financial Year |
|-------------------------------------|---------------------|------------------------|-------------------------|
| NOx | ppm | 45.41 | 58.07 |
| SOx | ppm | 42.75 | 71.72 |
| Particulate matter (PM) | mg/Nm ³ | 121.38 | 165.02 |
| Persistent organic pollutants (POP) | N.A. | 0 | 0 |
| Volatile organic compounds (VOC) | N.A. | 1.3 | 1.52 |
| Hazardous air pollutants (HAP) | N.A. | 0 | 0 |
| Others – please specify | N.A. | 0 | 0 |

EI-6. 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, external assessment by M/s Shree Green Environmental Laboratories and M/s Nirma University has been carried out, both of which are Gujarat Pollution Control Board (GPCB) approved Schedule II and Schedule I auditors respectively in addition to annual third-party audit by BVQI.

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) in MTCO₂E & its intensity, in the following format:

| Parameter | Unit | FY 2023-2024 | FY 2022-2023 |
|---|---|--|--|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | TCO ₂ e | 58,157.00 | 68,113.60 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | TCO ₂ e | 17,725.92 | 15,700.60 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover | TCO₂e/rupee of turnover | 255.62 TCO₂e/Crore | 221.19 TCO₂e/Crore |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | TCO₂e/rupee of turnover | 5,727.01 TCO₂e/Crore | 4,901.42 TCO₂e/Crore |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | TCO₂e/rupee of turnover | 0.088 TCO₂e/Tonnes | 0.062 TCO₂e/Tonnes |

EI-7. Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

We have integrated management system for QMS, EMS, SMS (ISO IMS System). Every year, third party agency, BVQI has carried out an audit.

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

No. However, we are focusing on energy efficiency through process improvements and investments in newer technologies. Over the years, the Company has implemented a number of measures to reduce green house gas emissions including use of natural gas and agro waste as fuel. We have also adopted a general practice to have green measures for our manufacturing plants like plantation on the boundary wall with plants, and rainwater harvesting.

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

| Parameter | FY 2023-2024 | FY 2022-2023 |
|--|------------------------|------------------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 53.61 | 36.62 |
| E-waste(B) | 191 | 208 |
| Bio-medical waste (C) | 30.02 | 45.52 |
| Construction and demolition waste (D) | 0 | 0 |
| Battery waste (E) | 0 | 0 |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste. Please specify, if any. (G) | 1,970.49 | 3,913.62 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 167.46 | 140.40 |
| Total (A + B + C + D + E + F + G + H) | 2,412.58 | 4,344.16 |
| Waste intensity per rupee of turnover (Total Waste Generated/ Revenue from operations) | 8.13 MT/Crore | 11.47 MT/Crore |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated/Revenue from operations adjusted for PPP) | 182.08 MT/Crore | 254.04 MT/Crore |
| Waste intensity in terms of physical output | 0.0028 MT/Kg | 0.0032 MT/Kg |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste - Plastic | | |
| (i) Recycled | 37.88 | 36.62 |
| (ii) Re-used | 15.73 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| Total | 53.61 | 36.62 |
| Category of waste - E-Waste | | |
| (i) Recycled | 191 | 208 |
| (ii) Re-used | 0 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| Total | 191 | 208 |
| Category of waste - Other Hazardous waste | | |
| (i) Recycled | 1,086.28 | 2,961.53 |
| (ii) Re-used | 15.73 | 4.63 |
| (iii) Other recovery operations | 0.00 | 0.00 |
| Total | 1,102.01 | 2,966.16 |

| Parameter | FY 2023-2024 | FY 2022-2023 |
|---|---------------|---------------|
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste - Bio-medical Waste | | |
| (i) Incineration | 30.02 | 45.52 |
| (ii) Landfilling | 0.00 | 0.00 |
| (iii) Other disposal operations | 0.00 | 0.00 |
| Total | 30.02 | 45.52 |
| Category of waste - Other Hazardous waste. Please specify, if any | | |
| (i) Incineration | 48.49 | 0.00 |
| (ii) Landfilling | 681.78 | 809.48 |
| (iii) Other disposal operations | 138.20 | 137.98 |
| Total | 868.48 | 947.46 |
| Category of waste - Other Non-hazardous waste generated | | |
| (i) Incineration | 0.00 | 0.00 |
| (ii) Landfilling | 167.46 | 140.00 |
| (iii) Other disposal operations | 0.00 | 0.00 |
| Total | 167.46 | 140.00 |

EI-9. 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, assessment/evaluation/assurance has been carried out by Gujarat Pollution Control Board (GPCB) Approved Schedule I Auditor and BVQI annually.

EI-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 has adopted a strategy to reduce the usage of hazardous and toxic chemicals in our products and processes and has also implemented practices to manage such wastes, such as selling hazardous waste, plastic waste and e-waste to GPCB/CPCB approved vendors and recyclers and the sale of other wastes such as paper to vendors who can recycle them for reuse. We do not use single-use plastics or non-standard plastics in the premises, and we follow pre-validated standard procedures in manufacturing to avoid rejection and off-specifications. We also have established Standard Operating Procedures (SOPs) for Hazardous Waste Management (NDSH-101, NDSH-108, NDSH-109, and NDSH-110).

EI-11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

| Sr. No. | Location of operations/offices | Type of 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. |
|---------|--------------------------------|--------------------|---|
| 1 | N.A., | N.A., | N.A. |

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

| S. No. | 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 |
|--------|--|-----------------------------|------------|---|--|---|
| 1 | DCAL (Proposed Expansion of Product Range) | 5 (F)SIA/GJ/IND/426084/2023 | 14/04/2023 | External Agency | Yes | https://environmentclearance.nic.in/TrackState_proposal.aspx?type=TOR&status=TOR_new&statername=Gujarat&pno=SIA/GJ/IND3/426084/2023&pid=242368 |

El-13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes

| Sr. No. | Specify the law/regulation/guidelines which was not complied with | Provide details of the non-compliance | Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|---------|---|---------------------------------------|---|---------------------------------|
| 1 | N.A. | N.A. | N.A. | N.A. |

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

Essential Indicators

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

The Company is associated with 3 (Three) trade and Industry chambers/associations.

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

| Sr. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/associations (State/National) |
|---------|--|--|
| 1 | Gujarat Chamber of Commerce & Industry (GCCCI) | State |
| 2 | Confederation of Indian Industry (CII) | National |
| 3 | Pharmaceuticals Export Promotional council of India (Pharmexcil) | National |

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

| Sr. No. | Name of authority | Brief of the case | Corrective action taken |
|---------|-------------------|--|-------------------------|
| 1 | NA | For the reporting year, there were no cases issued against the Company for issues pertaining to anticompetitive conduct based on adverse orders from regulatory authorities. | N.A. |

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

| Sr. No. | 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 |
|---------|---|----------------------|----------------------|---|--|-------------------|
| 1 | As per Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is not required to undertake impact assessment of its CSR Project through an independent agency since average CSR obligation of the Company is less than ₹ 10 crores in the three immediately preceding financial years. However, the Company undertakes timely impact assessments of CSR projects under implementation to ensure their desired impact and continued sustenance. The impact assessment is also presented to the CSR Committee. | NA | NA | NA | NA | NA |

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

| Sr. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|---------|--|-------|----------|---|--------------------------|---|
| 1 | NA | NA | NA | NA | NA | NA |

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

We are taking suitable and sufficient actions to address complaints received from stakeholders. We ensure timely follow up on closure of the issues to avoid reoccurrence of such complaints. Our Whistle Blower Policy – Vigil Mechanism has specific clauses and a systematic operational procedure to act on stakeholder grievances. The Policy also outlines the reporting procedure and investigation mechanism to be followed.

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

| Category | Current Financial Year | Previous Financial Year |
|---|------------------------|-------------------------|
| Directly sourced from MSMEs/small producers | 13.83% | 11.75% |
| Sourced directly from within India | 98% | 99% |

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

| Location | Current Financial Year | Previous Financial Year |
|--------------|------------------------|-------------------------|
| Rural | 64.13 | 67.18 |
| Semi-urban | 0 | 0 |
| Urban | 0 | 0 |
| Metropolitan | 35.87 | 32.82 |

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

Essential Indicators

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

A written procedure for handling of complaints is available. Quality Assurance (QA) personnel are responsible for logging, classifying, investigating the complaint and for maintaining records. The QA person shall investigate the customer complaint along with concern department/s. A written report is prepared with investigation details, root cause, conclusion, and corrective and preventive actions. The QA-Head will follow through the status of actions being taken. The reports are reviewed for root cause adequacy and corrective and preventive action by the QA Head before closing the complaints. In case complaint is minor or major, it shall be completed within 30 working days and if critical, it shall be completed within 20 working days from the receipt date of the complaint.

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

| Category | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | N.A.* |
| Safe and responsible usage | 100% |
| Recycling and/or safe disposal | 100% |

*The Company is in the B2B space and manufactures products which become input materials for other pharmaceutical companies. There are no specific environmental and social parameters relevant to our products. The Company adheres to all environmental norms and follows socially progressive and sustainable policies and practices. The Company exhibits its environmental and social credentials through its publicly available documents, for e.g. Annual Report.

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

| | FY 2023-2024 | | | FY 2022-2023 | | |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Advertising | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Cyber-security | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Delivery of essential services | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Restrictive Trade Practices | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Unfair Trade Practices | 0 | 0 | N.A. | 0 | 0 | N.A. |
| Other | 2 | 0 | N.A. | 0 | 0 | N.A. |

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

| Category | Number | Reasons for recall |
|-------------------|--------|--|
| Voluntary recalls | 1 | Due to one batch of bisacodyl contains few black particles |
| Forced recalls | 0 | N.A. |

EI-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 & Cyber Security Policy. It can be found on the website on the below link. <https://www.imdcal.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/Information%20and%20Cyber%20Security%20Policy.pdf>

EI-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.

The Company has had no significant risks or concerns arising from any of the above. Hence there are no reportable corrective actions taken or underway.

EI-7. Provide the following information relating to data breaches

- Number of instances of data breaches along-with impact: Zero
- Percentage of data breaches involving personally identifiable information of customers: Zero
- Impact, if any, of the data breaches: Zero

Date: 30th May, 2024
Place: Ahmedabad

For and on behalf of the board

Janmejay R. Vyas
 Chairman
 DIN: 00004730