

Date: 3rd July, 2024

To,
The Manager,
Department of Corporate Services,
BSE Limited,
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip Code: 532742

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report of the Company for the financial year ended 31st March, 2024

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Business Responsibility and Sustainability Report of the Company for the financial year ended 31st March, 2024.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,
For Paushak Limited

Sagar Gandhi
Company Secretary

Encl.: A/a.

Paushak Limited

CIN: L51909GJ1972PLC044638,
PAN: AAACD5006G
Panelav, Taluka Halol, Dist. Panchmahal, Gujarat, (INDIA) - 389 350.
Phone: +91-2676-664403 / 664412

Regd. Office: Alembic Road, Vadodara, Gujarat, (INDIA) - 390 003.
Phone: +91-265-2280550 / 2280880 / 6637300
www.paushak.com • investors@paushak.com



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

- | | |
|---|---|
| 1. Corporate Identity Number (CIN) of the Company | L51909GJ1972PLC044638 |
| 2. Name of the Company | Paushak Limited |
| 3. Year of Incorporation | 1972 |
| 4. Registered Office Address | Alembic Road, Vadodara – 390 003 |
| 5. Corporate Address | Alembic Road, Vadodara – 390 003 |
| 6. E-mail | investors@paushak.com |
| 7. Telephone | +91 265 6637000 |
| 8. Website | www.paushak.com |
| 9. Financial Year for which Reporting is being done | 1 st April, 2023 to 31 st March, 2024 |
| 10. Name of the Stock Exchange(s) where shares are listed | BSE Limited |
| 11. Paid-up Capital | Rs. 308.21 Lakhs |
| 12. Name & contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Abhijit Joshi
Whole-time Director & CEO
DIN: 06568584
Tel: +91 265 6637000
E-mail id: investors@paushak.com |
| 13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the company) or on a consolidated basis (i.e. for the company & all the companies which form a part of its consolidated financial statements, taken together). | Standalone |
| 14. Name of Assurance Provider | Not Applicable |
| 15. Type of assurance obtained | Not Applicable |

II. Products/services

16. Details of Business activities of the company (accounting for 90% of the company's Turnover)

Sr. No	Description of main activity	Description of business activity	% of turnover
1	Manufacturing of Speciality Chemicals and Intermediates	Chemical and chemical products	99.58%

17. Details of the products & services sold by the company (accounting for 90% of the company's Turnover)

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	Speciality Chemicals	201	99.58%

III. Operations

18. Number of locations where plants/operation/ offices of the company are located

Location	Number of plants	Number of Offices	Total
National	1	2	3
International	0	0	0

19. Details regarding markets served by the company.

- a. Number of locations

Locations	Number
National (No. of States)	12
International (No. of Countries)	12

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

The contribution of exports was 13.42% of the total turnover of the Company for the financial year ended 31st March 2024.

- c. A brief on types of customers

The Company is engaged in the business of manufacturing phosgene based speciality chemicals. Phosgene is a versatile molecule and its derivatives have applications in diverse fields like pharmaceuticals, agrochemicals, etc. Our major customers are industries engaged in pharmaceuticals, agrochemicals, performance and custom synthesis.

IV. Operational

20 Details of Employees & Workers (Permanent & temporary)

- a. Employees (Including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
Employees						
	Permanent (D)	333	330	99.10%	3	0.90%
	Other than permanent (E)	2	2	100.00%	-	-
	Total employees (D+E)	335	332	99.10%	3	0.90%
Workers						
	Permanent (F)	32	32	100.00%	-	-
	Other than permanent (G)	344	343	99.71%	1	0.29%
	Total Workers (F+G)	376	375	99.73%	1	0.27%

- b. Differently abled Employees or Workers

Sr No.	Particulars	Total (A)	Male		Female	
			No (B)	% (B/A)	No (C)	% (C/A)
Differently abled employees						
	Permanent (D)	-	-	-	-	-
	Other than permanent (E)	-	-	-	-	-
	Total Differently Abled employees (D+E)	-	-	-	-	-
Differently abled workers						
	Permanent (F)	-	-	-	-	-
	Other than permanent (G)	4	4	100%	-	-
	Total Differently Abled Workers (F+G)	4	4	100%	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of females	
		No (B)	% (B/A)
Board of Directors	8*	1	12.50%
Key Management Personnel	3*	1	33.33%

* Mr. Abhijit Joshi, Whole-time Director & CEO is considered in both the categories.

22. Turnover rate for permanent employees & workers (For past 3 years)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.48%	33.33%	18.62%	25.91%	33.33%	26.01%	25.00%	-	25.00%
Permanent Workers	-	-	-	2.60%	-	2.60%	-	-	-

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

23. Details of Holding, Subsidiary & Associate Companies (including joint ventures)

Sr No	Name	Indicate whether holding/ Subsidiary/ Associate / JVC	% of shares held by listed company	Does the company indicated at column A, participate in the Business Responsibility Initiatives of the company? (Y/N)
1.	Nirayu Limited	Holding Company	0.58%	No

VI. CSR Details

24. Details of CSR Activities*

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 Y/N): Yes
- (ii) Turnover ₹ 21,235 Lakhs
- (iii) Net worth ₹ 26,773 Lakhs

* Section 135 of the Companies Act, 2013 entails to determine the applicability of CSR activities / spending based on the previous financial year's Turnover and Net worth Details. The same has been captured accordingly.

VII. Transparency and Disclosures Compliances

25. Grievance redressal mechanism on any of the principles under National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanisms in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes* ³	-	-	NA	-	-	NA
Investors (other than shareholders)	Yes [#]	-	-	NA	-	-	NA
Shareholders	Yes [#]	26	-	NA	22	-	NA
Employees and workers	Yes [@]	-	-	NA	-	-	NA
Customers	Yes [§]	9	-	NA	5	-	NA
Value Chain Partners	Yes [§]	-	-	NA	-	-	NA
Others (please specify)	Yes [#]	-	-	NA	-	-	NA

* We maintain register of complaints for communities at our manufacturing location.

[#] The policies guiding Paushak's conduct with all its stakeholders including grievance mechanism are available on the company's website: <https://www.paushak.com/pdf/Business%20Responsibility%20Policies.pdf>

Further, the shareholders can raise their complaints through the grievance redressal mechanism provided by SEBI under its SCORES Portal:

<https://scores.gov.in/scores/Welcome.html>

In addition, they can also raise grievances online through smart ODR platform: <https://smartodr.in/login>

[@] For employees, we have grievance redressal mechanism called "MeriAwaaz" which is available on Company's intranet.

[§] For any other grievances, email address of relevant contact persons is provided on the website: <https://www.paushak.com/>

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

Sr No	Material Issued 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/ Negative Implications)
1.	Climate sustainability	Opportunity	Reduction in Carbon footprint.	The company uses CO2 as a major raw material along with other chemicals for generation of Phosgene gas, a key raw material for derivatives manufacture.	Positive
2.	Operational EHS considerations	Risk	Chances of leak of hazardous gas.	Plants are equipped with automated protection systems. Periodic mock drills are carried out to face any emergency. Increasing awareness on Health & Safety	Negative
3.	Occupational Health & Safety	Opportunity	Our consistent performance on No reportable accident and nil severity rate	We have EHS policy and required mechanisms in place which help us to maintain safe and healthy workplace.	Positive
4.	Waste Management and Circular Economy	Risk	Waste management is a critical issue and moving towards a circular economy can be an alternative, it is important to continue innovating processes to materialise its vision of scaling up the recycling of its materials and maximising circularity across the value chain.	We have reduced the use of fresh water across operations and use recycled water wherever possible. Company is believer in the 3 R's of a circular economy – Reduce, Reuse, Recycle. The Company strongly focuses on responsible and efficient resource consumption and is "Responsible Care" - Recertified from Dec -23 to Nov – 26; which is a voluntary commitment which includes inclusive growth and sustainability with respect to carbon footprints and a commitment to environment.	Negative
5.	Human Resources Attrition	Risk	High attrition may lead to lower productivity and impact morale	We have policies procedures in place which strengthen our relationships with our employees and keep them engaged.	Negative
6	Diversity and inclusion	Opportunity	Promoting Gender Diversity	We have an Equal opportunity policy and it is essential to promote a progressive and inclusive workplace that on-boards people irrespective of their gender from diverse backgrounds and provides them meaningful growth opportunities, there by resulting in organizational growth.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr. Disclosure Questions No	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a) Whether your company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	https://www.paushak.com/policy.aspx								
2. Whether the company has translated the policy into procedures. (Yes/No)	Yes. The policies have been translated into procedures wherever required.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. We shall endeavor to include the value chain partners and enlisted policies will also be extended to them going forward.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your company and mapped to each principle.	P1 – Responsible Care (RC), Chemical Weapon Convention (CWC), Indian Phosgene Council (IPC) P2 – RC, ISO 9001:2015 P3 – RC, Integrated Management System (IMS) consisting of all the three ISO systems P4 – ISO 14001:2015, ISO 45001:2018, RC P5 – RC P6 – RC P7 – CWC, EPR under Plastic Waste Management Rules P8 – RC P9 – ISO 9001:2015, RC								
5. Specific commitments, goals and targets set by the company with defined timelines, if any.	1. 33% of the treated effluent reused till Zero Liquid Discharge (ZLD) is fully implemented. 2. The overall pollutant load on scrubber to be reduced by 5%. 3. Increase Environment, Health and Safety (EHS) training hours by 5% in FY 2024-25 compared to last year. 4. Maintain zero reportable accidents.								
6. Performance of the company against the specific commitments, goals and targets along-with reasons in case the same are not met. (Policies)	1. The benefits of automation in FY 2023-24 led to consistency of quality and overall plant safety. 2. 25.4% of the treated effluent reused. 3. The overall pollutant load on scrubber has been reduced by 4.65% 4. EHS training hours in FY 2023-24 was targeted for 8840 and actual was 12068 Hours, increase of about 36%.								

Governance, Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges targets and achievements (listed company has flexibility regarding the placement of this disclosure)	<p>The Company is committed to integrating environmental, social and governance (ESG) principles into its businesses, which is central to improving the quality of life of the communities it serves. It adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their lifecycles.</p> <p>The environmental impacts cover Climate, Resources (Energy & Water), Waste Management and Nature & Biodiversity.</p> <p>As a Responsible Care Company, we are committed to reducing the GHG at Site, we are in the process of measuring our GHG for Scope 1 and 2, to initiate appropriate reduction action for Carbon Footprint.</p> <p>The Company is committed to conducting beneficial and fair business practices for the labour, human capital and to the community. It provides employees and business associates with working conditions that are clean, safe, healthy and fair.</p> <p>It strives to be neighbor of choice in the communities in which it operates and contributes to their equitable and inclusive development. To deliver these commitments, the Company has separate CSR Policy, and also has well defined governance practices in line with the "Paushak Code of Conduct".</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr. Abhijit Joshi Whole-time Director & CEO DIN: 06568584 Email id: investors@paushak.com</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>Yes. The Whole-time Director & CEO of the Company is responsible for decision making on sustainability relates issues. Additionally, the Company has a Board-level committee of risk management which is also responsible to oversee all aspects of Sustainability and ESG.</p>								
10. Details of Review of NGRBCs by the Company:									
Subject for Review	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee								
i) Performance against above policies and follow up action	Committee of the Board								
ii) Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances.									
	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
i) Performance against above policies and follow up action	Annually								
ii) Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances.	Need based								

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	No									
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:										
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
The entity does not consider the principles material to its business (Yes/No)	Not Applicable									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
The entity does not have the financial or/human and technical resources available for the task (Yes/No)										
It is planned to be done in the next financial year (Yes/No)										
Any other reason (please specify)										

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Sustainable Development Goal 16 - Peace, Justice, and Strong Institutions

Sustainable Development Goal 17 - Partnerships for the Goals

Integrated Reporting Capital - Human Capital, Social & Relationship Capital and Financial Capital

Essential Indicators

- Percentage coverage by training & awareness programs on any of the principles during the financial year of KMP/ BOD/ Employees other than BOD & KMPs, Workers:

Segment	What is the number of total training and awareness programs held?	What are the key topics in such programs?	% of persons in respective category covered by the awareness programs
Board of Directors	1	Code Of Conduct, Corporate Governance & BRSR, Roles, Rights, Responsibilities & Duties of Independent Director, Understanding of the Business Operations of the Company	100%
Key Managerial Personnel (KMP)	3	Code Of Conduct, POSH & BRSR	100%
Employees other than Board of Directors or KMPs	278	Domain & Technical, Environment, Health & Safety, Human Rights, Quality Management, POSH & Organizational Values	74%
Workers	261	Domain & Technical, Environment, Health & Safety, Human Rights, Quality Management, POSH	61%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the company or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year:

Monetary				
	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil

Non- Monetary			
	Name of the regulatory/ enforcement agencies/ judicial Institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil
Punishment	Nil	Nil	Nil

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

Not Applicable

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

Yes. The Company has an Anti-Corruption and Anti-Bribery Policy, which provides safeguards to prevent the Company in the event of any activity related to bribery, corruption, facilitation payments or kickbacks. The policy is not available in public-domain, however, it is circulated internally through the Company's intranet portal. Additionally, Anti-corruption aspects are also covered in our BRR policy which can be accessed on: <https://www.paushak.com/pdf/Business%20Responsibility%20Policies.pdf>

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

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

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

	FY 2023-24		FY 2022-23	
	Numbers	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of conflict of interest of KMPs	Nil	NA	Nil	NA

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

Not applicable

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payable	53	51

9. 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:

Parameters	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from Trading houses % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.70%	1.39%
	b. Sales (Sales to related parties / Total Sales)	0.56%	0.97%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	53.63%	58.63%

PRINCIPLE 2: BUSINESSES SHOULD RESPECT THE INTERESTS OF & BE RESPONSIVE TO ALL THEIR STANDARDS.

Sustainable Development Goal 2 - Zero Hunger

Sustainable Development Goal 6 - Clean Water & Sanitation

Sustainable Development Goal 7 - Affordable & Clean Energy

Sustainable Development Goal 8 - Decent Work & Economic Growth

Sustainable Development Goal 10 - Reduced Inequalities

Sustainable Development Goal 12 - Responsible Consumption & Production

Sustainable Development Goal 13 - Climate Action

Sustainable Development Goal 14 - Life below Water

Sustainable Development Goal 15 - Life on Land

Integrated Reporting Capital - Intellectual Capital, Natural Capital and Manufactured Capital

Essential Indicators

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	19.78%	3.88%	Projects for reducing air pollution and controlling solid waste

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

Yes. During the year, guided by the BRR Policy, the Company has developed Sustainable Supply Chain Framework, setting out approach, expectations, process and promises towards sustainability in the supply chain.

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

The Company continuously assesses the source of inputs from vendors and evaluates if these vendors are certified by third party agencies. Such information is gathered from public domain. Basis this assessment, more than 50% of the raw material procurement by value are certified to be compliant with social and environmental standards.

3. Describe the processes in place to safely reclaim your products for reusing, recycling & disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste & (d) other waste:

The Company's manufacturing sites are governed by the Consents to Operate and authorization under the applicable processes laid down by the regulatory authorities. Under these rules / regulations, the Company declares all its waste, including plastic packaging. All the wastes generated are handed over to authorized waste disposal service providers. This ensures that the waste is properly disposed of. Plastic containers are shredded / cut / made non-useable and then given to the processors for recycling. At present, company has process to reclaim products that have been rejected at end of life. For all recycled products, process to reclaim safely is at buyer's responsibility.

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 plan is submitted to GPCB at required intervals and consent and authorizations are obtained.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Sustainable Development Goal 1 - No Poverty

Sustainable Development Goal 3 - Good Health & Poverty

Sustainable Development Goal 4 - Quality Education

Sustainable Development Goal 5 - Gender Equality

Sustainable Development Goal 8 - Decent Work & Economic Growth

Sustainable Development Goal 9 - Industry, Innovation & Infrastructure

Sustainable Development Goal 11 - Sustainable Cities & Communities

Sustainable Development Goal 16 - Peace, Justice, & Strong Institutions

Integrated Reporting Capital - Human Capital

Essential Indicators

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

Category	% of Employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity		Paternity		Day Care Facilities	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (F)	% (F/A)
Permanent Employees											
Male	330	330	100.00%	330	100.00%	NA	NA	330	100.00%	NA	NA
Female	3	3	100.00%	3	100.00%	3	100.00%	NA	NA	3	100.00%
Total	333	333	100.00%	333	100.00%	3	0.90%	330	99.10%	3	0.90%
Other than Permanent Employees											
Male	2	2	100.00%	2	100.00%	NA	NA	2	100.00%	NA	NA
Female	-	-	-	-	-	-	-	NA	NA	-	-
Total	2	2	100.00%	2	100.00%	-	NA	2	100.00%	-	NA

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

Category	% of Workers covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity		Paternity		Day Care Facilities	
		No (B)	% (B/A)	No (C)	% (C/A)	No (D)	% (D/A)	No (E)	% (E/A)	No (F)	% (F/A)
Permanent Workers											
Male	32	32	100.00%	32	100.00%	NA	NA	32	100.00%	NA	NA
Female	-	-	-	-	-	-	-	NA	NA	-	-
Total	32	32	100.00%	32	100.00%	-	NA	32	100.00%	-	NA
Other than Permanent Workers											
Male	343	343	100.00%	343	100.00%	NA	NA	NA	NA	NA	NA
Female	1	1	100.00%	1	100.00%	1	100.00%	NA	NA	1	100.00%
Total	344	344	100.00%	344	100.00%	1	0.29%	NA	NA	1	0.29%

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.23%	0.14%

2. Details of retirement benefits offered to workers & employees, for Current FY & Previous Financial Year: ESI; PF; Gratuity; Others, please specify:

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/ NA)	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/NA)
PF*	100%	100%	YES	100%	100%	YES
Gratuity	100%	100%	YES	100%	100%	YES
ESI	NA	NA	NA	NA	NA	NA
Others (WC Policy)	100%	100%	YES	100%	100%	Yes

* Other than permanent employees i.e. retainers are not included in this calculation.

3. Accessibility of workplaces: Are the premises/offices of the company accessible to differently-abled employees & workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes. The premises and offices of the Company are accessible to differently abled employees and workers, in accordance with the Rights of Persons with Disabilities Act, 2016. The Company ensures that the facilities are friendly to people with special needs and has provided ramps / pathways, railings, lifts in new buildings and other requisite infrastructure for the differently abled.

4. Does the company 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 Company has an equal opportunity policy in place as a part of its BRR policy which highlights on providing equal opportunities to every competent applicant in jobs/promotions, skill up gradation and does not discriminate based on one's race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age, and nationality. <https://www.paushak.com/pdf/Business%20Responsibility%20Policies.pdf>

5. Return to work & Retention rates of permanent employees & workers that took parental leave based on gender-male & female & in totality:

No maternal / paternal leaves were taken by any permanent employees & workers in FY 2023-24. Further there was no policy on Paternal Leave in FY 2022-23 and no female employee has taken Maternal Leave in FY 2022-23.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	-	-	-	-
Female	-	-	-	-
Disabled (Male)	-	-	-	-
Disabled (Female)	-	-	-	-
Total	-	-	-	-

6. Is there a mechanism available to receive & redress grievances for the following permanent & temporary categories of employees & workers? If yes, give details of the mechanism in brief for all the above-mentioned categories:

Yes. We have grievance mechanism in place where one can approach the concerned department as per the procedure prescribed. If the person is not satisfied with the resolution, then we have an online grievance reporting opportunity on intranet (Meri Aawaz) through which any employees including workers can approach the Human Resources department directly for any type of grievance.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, through Meri Aawaz
Other than Permanent Workers	Yes, through suggestion box/ complaints register
Permanent Employees	Yes, through Meri Aawaz
Other than Permanent Employees	Yes, through suggestion box/ complaints register

7. Disclose No. & percentage of Membership of total permanent male & female both categories employees & workers in association(s) or Unions recognized by the company for both current & previous Financial Years:

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	333	-	-	297	-	-
Male	330	-	-	294	-	-
Female	3	-	-	3	-	-
Total Permanent Workers	32	32	100.00%	38	38	100.00%
Male	32	32	100.00%	38	38	100.00%
Female	-	-	-	-	-	-

8. Details of training on Health & safety measures & on skill up-gradation, given to employees & workers based on gender-male & female, & in totality for both current & previous financial years:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health and safety/wellness measures		On skill upgradation		Total (D)	On health and safety/wellness measures		On skill upgradation	
		No (B)	%(B/A)	No (C)	%(C/A)		No (E)	%(E/D)	No (F)	%(F/D)
Employees										
Male	330	304	92.12%	264	80.00%	294	235	79.93%	221	75.17%
Female	3	1	33.33%	2	66.67%	3	2	66.67%	2	66.67%
Total	333	305	91.59%	266	79.88%	297	237	79.80%	223	75.08%
Workers										
Male	32	31	96.88%	16	50.00%	38	31	81.58%	31	81.58%
Female	-	-	-	-	-	-	-	-	-	-
Total	32	31	96.88%	16	50.00%	38	31	81.58%	31	81.58%

9. Details of performance & career development reviews of employees & workers on a gender-male & female & in totality for both current & previous financial years:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No (B)	%(B/A)	Total (C)	No (D)	%(C/D)
Employees						
Male	330	286	86.67%	294	294	100.00%
Female	3	3	100.00%	3	3	100.00%
Total	333	289	86.79%	297	297	100.00%
Workers						
Male	32	-	-	38	-	-
Female	-	-	-	-	-	-
Total	32	-	-	38	-	-

10. Health and safety management system:

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

Yes. Paushak Limited has implemented an OHSMS (certified as per ISO 45001) as part of Integrated Management System. At Paushak Limited, we are committed to provide safe working place and clean environment to our employees, other stakeholders as an integral part of business philosophy and to implement Responsible Care Management System (RCMS). The Company shall continually improve its environment, occupational health and safety performance in all its activities, products and service through:

- Identification & compliance of all applicable legal and other requirements.
- Reducing waste, occupational illness and injuries, minimizing pollution, conservation of resources.
- Enhance environment, health and safety awareness amongst employees and associated stakeholders through effective communication and training.

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

1. We have implemented Hazard identification and risk assessment methodologies in place which help us to identify work related hazards which includes routine and non-routine activities. We are using Hazard operability (HAZOP) for process related hazards, Hazard Identification and Risk assessment (HIRA) for routine and non-routine activities and Health Risk Assessment (HRA), QRA (Quantitative Risk Assessment), JSA (Job Safety Analysis), Work Permit System (WPS), PSSR (Pre-start-up Safety Review), Inspection and Audit, Plant Environment, Health and Safety (EHS) Checklist, near miss reporting system, etc., for identifying exposure related activities.

2. We conduct tool box talk (TBT) on daily basis in each shift which is helping us in maintaining our work place free from hazards.
 3. Regular site review, inspections and audits are undertaken to assess safety preparedness.
 4. Regular training on occupational health & safety are imparted along with training calendar.
 5. Induction training to employees and contractor workers is imparted during their joining.
- c. Whether you have processes for workers to report work-related hazards & to remove themselves from such risks. (Y/N)
- Yes. We have implemented a Distributed Control System (DCS) to prevent any hazards or any safety related issues. The system which is monitored by the plant operators will cut off the relevant affected plant immediately on sensing any issue or will shut down the plant if required. Further everyone working inside the plant is provided with a tag which will change the color if in contact with the hazardous gases. This will help to report any kind of work related hazard i.e., gas leaks etc. at the plant and will follow the plant evacuation procedures as defined.
- d. Do the employees/workers of the entity have access to non-occupational medical & healthcare services? (Yes/ No)
- Yes. Medical cards are provided to all permanent employees & workers from a hospital with which the company has a tie up. Further, a group medical policy has also been issued to all the permanent employees & workers which will enable cashless medical treatment at the affiliated hospitals or claim reimbursement of such expenses.

11. Details of safety-related incidents for both employees & workers in current & previous FYs for:

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

12. Describe the measures taken by the company to ensure a safe & healthy workplace:

The Company has implemented Responsible Care® Management System to ensure compliance of EHS standards across the organization. A well-defined and documented Hazard Identification and Risk assessment is practiced for routine activities and non-routine activities with a detailed Permit to work system. Accident Incident Management System is in place wherein employees are expected to report all accidents, incidents, near miss and even unsafe conditions/unsafe acts at workplace. All such cases are adequately investigated and preventive/corrective actions are implemented. Training of all categories of employees is an essential element of our safety system. Best practices like risk assessment, workplace exposure measurement, regular medical checkups, accident/incident reporting etc., along with process safety practices like Safety Health and Environment reviews and Pre-Safety Start up Reviews (PSSR) always keeps our employees safe and healthy at workplace. Adequate emergency preparedness is also put in place to mitigate any unforeseen eventualities.

13. Number of Complaints filed & pending along with remarks on working conditions & health & safety made by employees & workers for current & previous FYs:

	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
Working conditions	Nil	Nil	NA	Nil	Nil	NA
Health and Safety	Nil	Nil	NA	Nil	Nil	NA

14. Disclose % of your plants & offices that were assessed (by the entity/ statutory authorities/ third parties) in the current FY for health & safety practices & working conditions:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) & on significant risks/concerns arising from assessments of health & safety practices & working conditions:
- No major and reportable safety related incidents have occurred in past financial year.
 - There were minor first-aid related injuries during the year, which have been investigated and closed with necessary corrective and preventive actions to avoid re-occurrence.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Sustainable Development Goal 1 - No Poverty

Sustainable Development Goal 5 - Gender Equality

Sustainable Development Goal 9 - Industry, Innovation & Infrastructure

Sustainable Development Goal 11 - Sustainable Cities & Communities

Sustainable Development Goal 16 - Peace, Justice, and Strong Institutions

Integrated Reporting Capital - Human Capital and Social & Relationship Capital

Essential Indicators

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

Internal and external group of stakeholders are identified through need-assessment, business impact-assessment and engagement with local communities around the Company's manufacturing site.

2. List stakeholder groups identified as key for your entity & the method, frequency & purpose of engagement with each stakeholder group:

Key Stakeholders	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	<ul style="list-style-type: none"> Annual reports Quarterly Results Company's Website Information to Stock Exchange 	As per statutory requirement or as and when required	<ul style="list-style-type: none"> Long term value creation Transparency Good Governance High Reputation & Brand image
Employees	No	<ul style="list-style-type: none"> Telephone E-Mails Personal Meeting Notice Board 	As and when required	<ul style="list-style-type: none"> Employee feedback
Customers	No	<ul style="list-style-type: none"> Video Conferencing Emails Site visit 	Need basis	<ul style="list-style-type: none"> Quality & Timely Delivery Competitive Cost Transparency in disclosure

Channel Partners and Key Partners (Suppliers/ Value Chain Partners)	No	<ul style="list-style-type: none"> • Supplier assessment • MoU Agreements • Contract discussion meetings 	Need basis	<ul style="list-style-type: none"> • Product Quality • Cost • Timely delivery • On time payment • Ethical behavior • Upcoming technologies or equipment
Government	No	<ul style="list-style-type: none"> • E-Mail & Personal Meetings 	Need basis	<ul style="list-style-type: none"> • Information & Statutory Approvals.
Communities and NGOs	No	<ul style="list-style-type: none"> • Meetings & Visits 	Need basis	<ul style="list-style-type: none"> • Education, Empowerment etc.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Sustainable Development Goal 5 - Gender Equality

Sustainable Development Goal 8 - Decent Work & Economic Growth

Sustainable Development Goal 16 - Peace, Justice, and Strong Institutions

Integrated Reporting Capital - Human Capital, Governance Capital and Social & Relationship Capital

Essential Indicators

1. Details of training provided to employees & workers (Permanent & Temporary) on human rights issues for current & previous years:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No of Employees covered (B)	%(B/A)	Total (C)	No of Employees covered (D)	%(D/C)
Employees						
Permanent	333	333	100.00%	297	61	20.54%
Other than Permanent	2	2	100.00%	-	-	-
Total	335	335	100.00%	297	61	20.54%
Workers						
Permanent	32	32	100.00%	38	5	13.16%
Other than Permanent	344	344	100.00%	405	21	5.19%
Total	376	376	100.00%	443	26	5.87%

2. Details of minimum wages paid to workers & employees (For both current & previous year):

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)
Employees										
Permanent										
Male	330	-	-	330	100%	294	-	-	294	100%
Female	3	-	-	3	100%	3	-	-	3	100%
Other than Permanent										
Male	2	-	-	2	100%	-	-	-	-	0%
Female	-	-	-	-	0%	-	-	-	-	0%

Workers										
Permanent										
Male	32	-	-	32	100%	38	-	-	38	100%
Female	-	-	-	-	0%	-	-	-	-	0%
Other than Permanent										
Male	343	-	-	343	100%	405	-	-	-	0%
Female	1	-	-	1	-	-	-	-	-	0%

3. a. Details of remuneration/salary/wages of BoD/KMP/Employees & Workers (For both Male & Female):

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category ₹ in lakhs	Number	Median remuneration/ salary/wages of respective category ₹ in lakhs
Board of Directors (BoD) (Whole-time directors)	1	81.53	-	-
Key Managerial Personnel (other than BoD)	1	12.68	1	28.60
Employees other than BoD and KMP	330	4.91	2	4.19
Workers*	32	3.27	-	-

*Retainers and contract workers are excluded.

- b. Gross wages paid to females as % of total wages (Incl. Salaries) paid by the entity, in the following format:

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	1.39	2.68

4. Does the company have an Individual /Committee responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes.

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

Grievance redressal mechanism is in place wherein one can approach the concerned department as per process and procedure prescribed and if one is not satisfied with the resolution provided then the person can use the online grievance submission through intranet (Meri Aawaz).

The Company works with agility by continuously reviewing their practices, policies and programs to build a robust system to redress grievances related to human rights by keeping the details of concerned individuals confidential.

6. Details of complaints made by employees & workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues:

	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	Nil	NA	-	Nil	NA	-
Discrimination at workplace	Nil	NA	-	Nil	NA	-
Child Labour	Nil	NA	-	Nil	NA	-
Forced Labour/ Involuntary	Nil	NA	-	Nil	NA	-
Wages	Nil	NA	-	Nil	NA	-
Other human rights related issues	Nil	NA	-	Nil	NA	-

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

	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination & harassment cases:
We have a policy in place which prevents adverse consequences to the complainant in discrimination and harassment cases.
9. Do human rights requirements form part of your business agreements & contracts? (Yes/No)
Yes. Adherence to human rights forms a part of major business agreements and contracts.
10. Percentage of your plants and offices that were assessed (by entity, statutory authority or third party) for sexual harassment, discrimination at workplace, child labour, forced/ involuntary labour, wages, other human rights related issues:

	% of offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at Workplace	100%
Wages	100%
Others - please specify	NA

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

There are no significant risks / concerns arising from the assessment carried out, as referred above.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

- Sustainable Development Goal 2 - Zero Hunger
 - Sustainable Development Goal 3 - Good Health & Poverty
 - Sustainable Development Goal 6 - Clean Water & Sanitation
 - Sustainable Development Goal 7 - Affordable & Clean Energy
 - Sustainable Development Goal 10 - Reduced Inequalities
 - Sustainable Development Goal 12 - Responsible Consumption & Production
 - Sustainable Development Goal 13 - Climate Action
 - Sustainable Development Goal 14 - Life below Water
 - Sustainable Development Goal 15 - Life on Land
- Integrated Reporting Capital - Natural Capital and Social & Relationship Capital

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) & energy intensity as per BRSR format:

Parameter	FY 2023-24	FY 2022-23
From Renewable sources		
Total Electricity Consumption (A)	18,619.48 GJ	16,542.88 GJ
Total fuel consumption (B)	2,294.45 GJ	1,566.64 GJ
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	20,913.93 GJ	18,109.52 GJ*
From non-renewable sources		
Total electricity consumption (D)	54,401.95 GJ	50,790.97 GJ
Total fuel consumption (E)	81,275.23 GJ	71,253.95 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,35,677.18 GJ	1,22,044.92 GJ
Total energy consumed (A+B+C+D+E+F)	1,56,591.11 GJ	1,40,154.44 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000075919	0.000066003
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00159126	0.00138342
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

*In the previous year diesel consumption was not used to calculate fuel consumption, which is covered during the current financial year.

Also 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. However, the last energy audit at the site was conducted by Green Energy Audit in September, 2022.

2. Does the company have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, & 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.

3. Provide details of water withdrawal from different sources, total volume of water withdrawal & consumed, & Water intensity per rupee of turnover (Water consumed / turnover) as per BRSR format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Ground water	931	406
(iii) Third party water	97,456	90,726
(iv) Seawater/ Desalinated water	-	-
(v) Others	-	-
Total Volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	98,387	91,132
Total volume of water consumption (in kilolitres)	98,387	91,132
Water intensity per rupee of turnover (Total water consumed / Revenue from operations)	0.00004770	0.00004292
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00099980	0.00089953
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

Also, 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's manufacturing sites are certified and audited for ISO 14001 (by Bureau Veritas) & Responsible Care (by the Indian Chemical Council). Further, Environment Audit Report (covering water consumption) is submitted to GPCB by approved auditor (AWH Laboratory, Ahmedabad). Further, water audit is conducted by CGWA approved auditor.

4. Provide the following details related to water discharged:

Parameter	FY 2023-22	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment (We have facility of primary treatment and secondary effluent treatment plant.)	5527	3162
(v) Others		
- No treatment		
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	5527	3162

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's manufacturing sites are certified and audited for ISO 14001 (by Bureau Veritas) & Responsible Care (by the Indian Chemical Council). Further, Environment audit report (covering waste water generation, treatment and disposal) is submitted to GPCB by approved auditor (AWH Laboratory, Ahmedabad).

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

No. We have facility of primary treatment and secondary effluent treatment plant. We are member of Common Effluent Treatment Plants (CETP) and we discharge effluents to such CETP as per their norms.

Partial Zero Liquid Discharge (ZLD) is implemented as we have Multiple Effect Evaporator (MEE) plant for treatment of High Total Dissolved Solids (HTDS) effluent and generated condensate of MEE plant is recycled within the plant.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	PPM	31.79	27.36
Sox	PPM	64.64	66.14
Particulate Matter (PM)	mg/Nm3	58.85	80.47
Persistent Organic Pollutants (POP)	NA	-	-
Volatile Organic Compounds (VOC)	mg/m3	0.38	-
Hazardous Air Pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

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

Yes. The Company's manufacturing sites are certified and audited for ISO 14001 (by Bureau Veritas) & Responsible Care (by the Indian Chemical Council). Further, Environment audit report (covering air emissions) is submitted to GPCB by approved auditor (AWH Laboratory, Ahmedabad).

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

Parameters	Units	FY 2023-24	FY 2022-23
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)	Metric Tonnes of CO ₂ equivalent	11,348.30	8,530.70
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)	Metric Tonnes of CO ₂ equivalent	7,434.30	7,046.10
Total Scope 1 and Scope 2 emission intensity per Rupee of turnover (Total Scope 1 and Total Scope 2 GHG emissions/ Revenue from Operations)		0.0000091062	0.0000073356
Total Scope 1 and Scope 2 emission intensity per Rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from Operations adjusted for PPP)		0.00019087	0.00015375
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant matrix may be selected by the entity		Not Applicable	Not Applicable

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. Responsible Care (RC) Audit and ISO 14001 covers Scope 1 and Scope 2 emissions, but not audited by external agency.

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

No. However, the Company has set goals in order to reduce GHG emissions (Refer Section B – Q5).

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

Parameter (in metric tonnes)	FY 2023-24	FY 2022-23
Total waste generated (in metric tonne)		
(A) Plastic waste	-	-
(B) E-waste	3.40	8.10
(C) Bio-medical waste	0.00152	0.00139
(D) Construction and demolition waste	-	113.00
(E) Battery waste	-	-

Parameter (in metric tonnes)	FY 2023-24	FY 2022-23
(F) Radioactive waste	-	-
(G) Other Hazardous waste. Please specify if any	13,232.85	12,191.20
G1 Landfill waste	231.27	106.99
G2 Residue	112.86	66.28
G3 Disposed to Recycling waste end user (HCL, Drum, Oil, Solvents)	12,888.72	12,017.93
(H) Other Non-hazardous waste (Food, Paper, Cardboard, Metal and Mixed Waste)	616.32	153.35
Total (A+B+C+D+E+F+G+H)	13,852.57	12,465.65
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000672	0.00000587
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00014077	0.00012304
Waste intensity in terms of physical output	Not applicable	Not applicable
Waste intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonne)		
Category of waste		
(i) Recycled	12,994.43	12,055.74
(ii) Re-used	616.32	243.35
(iii) Other recovery operations	-	-
Total	13,610.75	12,299.09
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonne)		
Category of waste disposal		
(i) Incineration	4.16	56.46
(ii) Landfilling	212.74	107.90
(iii) Other disposal operations (Disposed to Co-Processing /Pre-processing)	24.92	2.20
Total	241.82	166.56

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's manufacturing sites are certified and audited for ISO 14001 (by Bureau Veritas) & Responsible Care (by the Indian Chemical Council). Further, Environment audit report (covering waste management) is submitted to GPCB by approved auditor (AWH Laboratory, Ahmedabad).

10. Briefly describe the waste management practices adopted in the company's establishments. Describe the strategy adopted by the company to reduce usage of hazardous & toxic chemicals in your products & processes & the practices adopted to manage such wastes:

The Company, being a Responsible Care certified organization, manages its waste in a legally compliant and sustainable method. All the wastes are handled as required by Consent to Operate / Hazardous Waste authorization. The Company has adopted the strategy to Reduce, Reuse, Recycle, Recovery and Disposal methodology by optimizing and modifying the process from time to time. Continuous improvements in manufacturing process and technology is the key to reduce the generation of hazardous waste at our site. Substitution with less hazardous chemicals, also contribute positively.

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.
Not Applicable			

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 Weblink
Nil					

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

Yes. We are compliant with the applicable environmental law/ regulations/ guidelines in India.

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.	NA			

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Sustainable Development Goal 2 - Zero Hunger

Sustainable Development Goal 7 - Affordable & Clean Energy

Sustainable Development Goal 10 - Reduced Inequalities

Sustainable Development Goal 11 - Sustainable Cities & Communities

Sustainable Development Goal 13 - Climate Action

Sustainable Development Goal 14 - Life below Water

Sustainable Development Goal 15 - Life on Land

Sustainable Development Goal 17 - Partnerships for the Goals

Integrated Reporting Capital - Social & Relationship Capital

Essential Indicators

1. Details of affiliations with trade & industry chambers/ associations. (Name of top 10 trade & industry chambers):

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Indian Chemical Council	National
2	National Safety Council	National
3	Chemexcil	National
4	Indian Phosgene Council	National
5	Gujarat Employers' Organization	State
6	Federation of Gujarat Industries	State
7	Gujarat Safety Council	State

2. 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 Case	Corrective Action Taken
Nil	Nil	Nil

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

- Sustainable Development Goal 1 - No Poverty
- Sustainable Development Goal 2 - Zero Hunger
- Sustainable Development Goal 3 - Good Health & Poverty
- Sustainable Development Goal 4 - Quality Education
- Sustainable Development Goal 5 - Gender Equality
- Sustainable Development Goal 6 - Clean Water & Sanitation
- Sustainable Development Goal 8 - Decent Work & Economic Growth
- Sustainable Development Goal 9 - Industry, Innovation & Infrastructure
- Sustainable Development Goal 11 - Sustainable Cities & Communities
- Sustainable Development Goal 13 - Climate Action
- Sustainable Development Goal 14 - Life below Water
- Sustainable Development Goal 15 - Life on Land
- Sustainable Development Goal 16 - Peace, Justice, and Strong Institutions
- Sustainable Development Goal 17 - Partnerships for the Goals
- Integrated Reporting Capital - Social & Relationship Capital and Human Capital

Essential Indicators

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

Name and brief details of projects	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the company:

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.	Not Applicable					

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

The Company has a process to receive and redress concerns received from the community. We maintain register of complaints for communities at our manufacturing location. The site representatives works closely with the community to redress grievances, if any, in a cordial manner. Further, there is a weblink for email address provided on website's where grievances can be shared by the affected communities with the responsible person. <https://www.paushak.com/default.aspx>

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	24.41%	24.48%
Directly from within India	98.15%	97.11%

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	-	-
Semi Urban	87.31%	80.59%
Urban	12.69%	19.41%
Metropolitan	-	-

Place categorized as per RBI Classification System for rural / semi-urban / urban / metropolitan.

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Sustainable Development Goal 2 - Zero Hunger

Sustainable Development Goal 4 - Quality Education

Sustainable Development Goal 12 - Responsible Consumption & Production

Sustainable Development Goal 14 - Life below Water

Sustainable Development Goal 15 - Life on Land

Integrated Reporting Capital - Intellectual Capital and Social & Relationship Capital

Essential Indicators

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

A customer complaint procedure is in place. Customer complaints are logged into the customer complaint log'. Complaints are acknowledged within 24 working hours and a complete investigation shall be completed within 30 working days. Based on the nature of the complaints. i.e. minor or major.

Major: Complaints related to the product not meeting its predetermined Critical attributes or damage to primary packaging.

Minor: Complaints which are not impact product quality. i.e. damage to secondary packaging document-related observation, short material, etc,

The root cause is investigated, and corrective and preventive actions are conveyed to customers. The complaint is closed after feedback (by phone or e-mail) from the customer. If no adverse comments are received within 45 days, the complaint is lodged, and the complaint is deemed closed.

2. Turnover of products &/ services as a percentage of turnover from all products/service that carry information about, Environmental & social parameters relevant to the product, Safe & responsible usage & Recycling &/or safe disposal:

Category	As a percentage of 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 Data privacy, Advertising, Cyber-security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices& other Received & pending during current & previous FY:

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of the year	Remarks	Received during the year	Pending resolution at end of the year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others	9	-	-	5	-	-

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

	Number	Reasons for Recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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

Yes. The Company has an "Information Security Policy" in place which includes provisions for cyber security and data privacy. The policy is not available in public-domain, however, it is circulated internally through the Company's intranet portal. Additionally, data security and privacy aspects are also covered in our BRR policy which can be accessed on: <https://www.paushak.com/pdf/Business%20Responsibility%20Policies.pdf>.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services:

There were no issues relating to advertising, delivery of essential services, cyber security and data privacy of customers. There was no re-occurrence of product recall. No penalty was levied or action was taken by any regulatory authority on account of any deficiency relating to safety of products / services in the financial year.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches : None.
- b. Percentage of data breaches involving personally identifiable information of customers : None.
- c. Impact, if any, of the data breaches : None.

On behalf of the Board of Directors,

Sd/-

Abhijit Joshi

Whole-time Director & CEO and BR Head

DIN: 06568584

Date: 3rd May, 2024

Place: Vadodara