



July 19, 2024

BSE Limited,
14th Floor, P.J. Towers,
Dalal Street,
MUMBAI - 400 001
(Scrip Code No. 502330)

National Stock Exchange of India Ltd.
"Exchange Plaza",
Bandra-Kurla Complex,
Bandra (E), MUMBAI - 400 051
(Symbol – ANDHRAPAP; Series – EQ)

Dear Sirs,

Sub: Submission of the Business Responsibility and Sustainability Report (BRSR) for FY2023-24.

Pursuant to Regulation 34(2)(f) of the SEBI (LODR) Regulations, 2015, as amended please find enclosed herewith Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2023-24 which forms part of the Annual Report FY 2023-24.

Please take the above on record.

Thanking you,

Yours faithfully,
For **ANDHRA PAPER LIMITED**

BIJAY KUMAR SANKU
COMPANY SECRETARY



Encl: As above

ANDHRA PAPER LIMITED

(Corporate Identity Number: L21010AP1964PLC001008)

Regd. Office: Rajamahendravaram – 533 105, East Godavari District, India. Tel: +91-883-2471831

Corp. Office: 31, Chowringhee Road, Park Street, Kolkata – 700 016, India. Tel: +91-33-71500500

Website: www.andhrapaper.com; Email: info@andhrapaper.com

An ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 Certified Company

ANNEXURE - 6

Business Responsibility and Sustainability Reporting

About The Company

Andhra Paper Limited is a leading integrated paper and pulp manufacturer in India, known for its commitment to sustainability and quality. With a rich heritage spanning several decades, the Company produces a diverse range of high-quality paper products. Central to its operations is a focus on innovation and efficiency, supported by advanced manufacturing facilities and responsible sourcing practices. Andhra Paper is dedicated to minimizing its environmental impact through water conservation and waste management initiatives. The Company prioritizes customer satisfaction and actively supports social initiatives in education, healthcare, and environmental conservation. With a strong foundation built on integrity, quality, and sustainability, Andhra Paper Limited continues to be a trusted name in the paper industry, driving innovation and excellence.

On these lines, the directors present the 'Business Responsibility & Sustainability Report' (BRSR) of the Company for FY 23-24, pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In an endeavour to align itself with United Nation's Sustainability Development Goals, the Company has listed out its initiatives after this report. The data presented in this report for previous years has been rationalised wherever necessary.

In this report, the words – 'The Company', 'Andhra Paper', 'We', 'Our' are used interchangeably to denote Andhra Paper Limited.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1	Corporate Identity Number (CIN) of the Listed Entity	L21010AP1964PLC001008
2	Name of the Listed Entity	Andhra Paper Limited
3	Year of incorporation	1964
4	Registered office address	Sri Ram Nagar, Rajahmundry, East Godavari District, Andhra Pradesh – 533 105
5	Corporate address	31, Chowringhee Road, Park Street, Kolkata – 700 016, India.
6	Email Address	Bijaykumar.sanku@andhrapaper.com
7	Telephone	91-883-2471831
8	Website	www.andhrapaper.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited BSE Limited
11	Paid-up Capital	₹3977 (in Lakhs)
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. Bijay Kumar Sanku Company Secretary & Compliance Officer Tel: +91-883-2471831 Email: Bijaykumar.sanku@andhrapaper.com

13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). -	The disclosures under this report are made on a standalone basis for Andhra Paper Limited
14	Name of assurance provider	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023
15	Type of assurance obtained	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023

II. Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture	Manufacture of Paper, Paperboard and pulp	100.00

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

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Paper, Paperboard and pulp	17011, 17016 and 17093	100.00

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	7	9
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States & UTs)	25
International (No. of Countries)	29

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

Total contribution of exports is 6.29% of the total turnover of the Company.

c. A brief on types of customers:

The Company manufactures writing, printing, and copier papers for both domestic and global markets. Its customer base includes printers, publishers, notebook converters, wholesalers, stationers, and corporations..

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	841	825	98.10	16	1.90
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	841	825	98.10	16	16.31
WORKERS						
4.	Permanent (F)	1,150	1,147	99.74	3	0.26
5.	Other than Permanent (G)	2,844	2,733	96.10	111	3.90
6.	Total workers (F+G)	3,994	3,880	97.15	114	2.85

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)				NIL	
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than Permanent (G)					
6.	Total differently abled workers (F + G)				NIL	

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10.00
Key Management Personnel*	5	0	0.00

*KMP also includes members of the Board

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

Particulars	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.53	13.79	13.66	12.84	29.63	21.23	9.00	91.89	50.45
Permanent Workers	3.48	28.57	16.03	23.89	93.33	58.61	6.55	16.67	11.61

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

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

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	West Coast Paper Mills Limited	Holding	72.31	No
2.	Andhra Paper Foundation	Subsidiary	100.00	No

VI. CSR Details

- 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- (ii) Turnover (in Rs.): 17,83,25,79,300
- (iii) Net worth (in Rs.): 18,93,20,08,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes - https://andhraper.com/wp-content/themes/andhraper/uploads/investors/1645517930CSR%20Policy.pdf	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholders)	N.A	NIL	NIL	NA	NIL	NIL	NA
Shareholders	Yes - https://andhraper.com/wp-content/uploads/2023/04/17_Investor-Grievance-Handling-Policy.pdf	NIL	NIL	NA	NIL	NIL	NA
Employees and workers	Yes - Handled thro' Industrial relations dept	NIL	NIL	NA	NIL	NIL	NA
Customers	Yes - Covered in contracts and agreements entered into with the distributors (Indentors), dealers, agents and customers of the Company	89	0	N.A	63	7	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	Yes - https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1658382966Whistle%20Blower%20Policy%20modified%20on%2021.07.2022	NIL	NIL	NA	NIL	NIL	NA

26. Overview of the entity's material responsible business conduct and sustainable 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 implications¹

Sl. 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	Greenhouse Gas Emissions	Risk	The manufacturing of pulp and paper products generates direct greenhouse gas (GHG) emissions associated with the combustion of fossil fuels and biomass in stationary and mobile engines, cogeneration boilers, and other processing equipment. Companies in this industry also typically use significant amounts of carbon-neutral biomass for their energy needs, the use of which may reduce the costs associated with purchasing fossil fuels,	Andhra Paper is actively mitigating greenhouse gas emissions through a multifaceted approach. This includes substituting fossil fuels with various biofuels in coal-fired boilers, exclusively operating the Recovery Boiler on 100% biofuel derived from black liquor, and maximizing internal power generation efficiency, with 65-68% of power needs met by the Recovery Boiler. Additionally,	Negative *There was no negative financial impact for the reporting year 2023-24

Sl. 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)
			as well as mitigate regulatory risk associated with carbon emissions. Emissions associated with fossil fuel sources may add regulatory compliance costs, depending on the magnitude of emissions and the prevailing emissions regulations. Entities that cost-effectively manage GHG emissions through greater energy efficiency, alternative fuels use or manufacturing process improvements may benefit from improved operating efficiency and reduced regulatory compliance costs.	the Company repurposes CO2 emissions from the Rotary Lime Kiln stack to produce Precipitated Calcium Carbonate, reducing emissions while adding value to the production process. Complementing these efforts is a substantial farm forestry program distributing 1,30,49,150 clones and 7,75,84,000 seedlings in FY 2023-34, contributing to carbon sequestration and ensuring sustainable wood sourcing.	
2	Air Quality	Risk	Air emissions, including sulphur oxides, nitrogen oxides, and particulate matter, are generated by pulp and paper product mills. These emissions stem from multiple sources within the mills, such as cogeneration fuel boilers, pulp and paper pressure chambers, wood chip pulping, pulping chemical recovery, and process engines. Although there has been a significant decline in industry emissions in recent years, the costs associated with emissions abatement measures could be substantial.	Andhra Paper has taken a proactive approach to mitigate environmental risks through infrastructure upgrades. By expanding the Recovery Boiler ESP to four fields and replacing 90 electrode plates in the coal-fired boiler's Electrostatic Precipitators, dust collection efficiency has significantly improved. Additionally, the installation	Negative *There was no negative financial impact for the reporting year 2023-24

Sl. 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)
			Furthermore, the continuous evolution of air-quality regulations introduces regulatory uncertainty for these mills.	of an extra Ambient Air Monitoring Station enhances monitoring capabilities, demonstrating the Company's commitment to environmental stewardship and regulatory compliance.	
3	Energy Management	Risk	The production of pulp and paper products requires significant energy input. Typically, energy is generated within facilities through the combustion of biomass and fossil fuels, although some facilities also rely on purchased electricity. Choices regarding whether to generate electricity on-site or procure it from the grid, as well as the utilization of biomass and renewable energy sources, can introduce trade-offs concerning the cost and reliability of energy supply for operations. Additionally, these decisions may impact the level of regulatory risk associated with Scope 1 emissions and other air pollutants.	To mitigate the risks associated with energy-intensive operations, Andhra Papers Limited can diversify its energy sources by investing in additional renewable sources like solar or wind power. This reduces reliance on any single method of electricity generation, increasing resilience to potential supply chain disruptions and regulatory risks. Additionally, continuous investment in energy efficiency measures within the cogeneration plant can optimize energy usage and minimize environmental impact.	Negative *There was no negative financial impact for the reporting year 2023-24

Sl. 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	Water Management	Risk	Pulp and paper manufacturing relies heavily on water for material processing, cooling, and energy production. This process generates substantial wastewater, necessitating treatment before discharge. Water scarcity can lead to higher costs, supply disruptions, or conflicts.	The Company has implemented a range of water conservation initiatives to address the high water usage inherent in pulp and paper manufacturing. These initiatives include reusing backwater and secondary condensate in paper machines, as well as using treated water for gardening. We also repurpose reject from the water treatment plant, upgrade paper machine showers, and reuse white water within machines. Furthermore, we have optimized cooling systems for RLK bearings and transitioned from fresh to hot water in showers. These efforts have led to a significant reduction in specific water consumption per ton of product, from 68 m ³ to 53.5 m ³ , demonstrating our commitment to sustainable water management.	Negative *There was no negative financial impact for the reporting year 2023-24

Sl. 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)
5	Supply Chain Management	Risk	<p>Pulp and paper product entities source wood and fiber from forestry management entities, paper recyclers, and self-managed forests. Risks in the supply chain include decreased forest productivity due to management or climate issues, sustainable forest management regulations, and reputational impacts. There's a rising demand for products with recycled content, offering a way to stand out in the market. Using recycled fiber can reduce the need for virgin fiber and is seen as environmentally beneficial.</p>	<p>To mitigate risks associated with sourcing wood and fiber for pulp and paper production, the Company has implemented a comprehensive farm forestry program. In FY 2023-24 alone, the program distributed 1,30,49,150 clones and 7,75,84,000 seedlings. This initiative aims to reduce reliance on external sources by fostering sustainable forestry practices and increasing the availability of raw materials from self-managed forests. Additionally, the Company actively monitors and adapts to changing climate conditions to mitigate productivity risks in forestlands.</p>	<p>Negative</p> <p>*There was no negative financial impact for the reporting year 2023-24</p>

Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022.

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.

I. Details of the listed entity:

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available									
The Policies of Andhra Papers Limited are as follows:									

Sl. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Code of Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons	https://andhraper.com/wp-content/uploads/2023/04/6_Code-of-Conduct-for-Regulating-Monitoring-and-Reporting-of-Trading-by-Designated-Persons.pdf	P1, P4, P7
2	Nomination & Remuneration Charter	https://andhraper.com/wp-content/uploads/2023/04/10_Nomination-and-Remuneration-Committee-Charter.pdf	P3, P4
4	Policy on Related Party Transactions	https://andhraper.com/wp-content/uploads/2023/04/Policy-on-related-party-transactions-1.pdf	P1, P4, P7
5	Policy on Material subsidiaries	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1645517984Policy%20on%20Material%20Subsidiaries.pdf	P1
6	Policy for disclosure of events or information to Stock Exchanges under SEBI Listing Regulations	https://andhraper.com/wp-content/uploads/2023/09/Policy-for-disclosure-of-events-or-information.pdf	P1, P4
7	CSR Policy	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1645517930CSR%20Policy.pdf	P4, P8
8	Code of Business Conduct and Ethics	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1599824151Code%20of%20Business%20Conduct%20and%20Ethics.pdf	P1
9	Whistle blower Policy	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1658382966Whistle%20Blower%20Policy%20modified%20on%2021.07.2022	P1
10	Prevention of Sexual Harassment (POSH)	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1598599964Protection%20of%20Women%20against%20sexual%20harassment%20Policy.pdf	P5
11	Policy on Supplier Code of Conduct	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1598599917Policy%20on%20Supplier%20Code%20of%20Conduct.pdf	P2, P3, P9
12	Sustainability	https://andhraper.com/wp-content/themes/andhra_paper/uploads/investors/1598600119Sustainability%20Policy.pdf	P2

Sl. No.	Name of policy	Link to Policy	Which Principles each policies goes into							
13	Quality, Environment, Health & Safety Policy (QEHS)	https://andhrapaper.com/wp-content/uploads/2024/02/QEHS-Policy-English-1.pdf	P2, P6							
14	Policy for preservation of documents under SEBI Listing Regulations	https://andhrapaper.com/wp-content/uploads/2023/04/5_Policy-for-Preservation-of-documents-under-SEBI-LODR-Regulations-2015.pdf	P1							
15	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	https://andhrapaper.com/wp-content/uploads/2023/04/7_Code-of-Practices-and-Procedures-for-Fair-Disclosure-of-UPSI.pdf	P1							
16	Controlled Wood Policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1598599886Controlled%20Wood%20Policy.pdf	P2, P6							
17	Investor Grievance Redressal Policy	https://andhrapaper.com/wp-content/uploads/2023/04/17_Investor-Grievance-Handling-Policy.pdf	P1							
18	Remuneration Policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1599824266Remuneration%20Policy.pdf	P3, P8							
19	Grievance Redressal at Workplace	Intranet	P3, P5							
20	Policy on Child and Forced Labour	Intranet	P5							
21	Gift Giving Policy	Intranet	P1, P4							
22	Gift Receiving Policy	Intranet	P1, P4							
23	Policy on Value & Ethics (Code of Conduct)	Intranet	P1							
24	Policy on Human Rights	Intranet	P5							
25	Policy on Prevention of discrimination in Employment and Occupation	Intranet	P1, P5, P8							
26	Freedom of Association	Intranet	P3, P7							
27	Information Security Policy and procedure	Intranet	P1, P2, P7							
2.	Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
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.	<p>Andhra Paper production units have well-defined Environment, Health, and Safety (EHS), quality management and environment management systems in place that have been established in accordance with International Standards such as</p> <ul style="list-style-type: none"> - ISO 9001 (Quality Management System), - ISO 14001 (Environment Management System), - ISO 45001 (Occupational Health & Safety Management System), <p>FSC Controlled Wood Procurement Policy, BIS Standards. The certificates can be accessed in Company's website at https://andhrapaper.com/iso-cerificates/.</p>								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Mill wide goals for the Financial year 2023-24</p> <p>Rajahmundry Mill:</p> <ol style="list-style-type: none"> To distribute for Planting 1,30,00,000 tree clonal saplings in 2023-24. To reduce Steam consumption by bringing it into the range of 7.3 - 7.8 (@7.55) T per ton of product. To cover an optimal area of 11,150 hectares for plantation of Subabul, Casuarina and Eucalyptus plantations to meet the projected hardwood demand. To Improve the overall chemical recovery efficiency to 97 % by maintaining same in the range of 96 - 98%. <p>Kadiyam Mill:</p> <ol style="list-style-type: none"> To reduce finishing losses from 6.8% to 6.58%. To reduce Water consumption from 23 m3 per ton of product to 21 m3 per ton of product. To reduce Steam consumption from 4.5 ton per ton of product to 4.34 ton per ton of product. To reduce Powers consumption from 933 KWH per ton of product to 917 KWH per ton of product
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>Mill wide goals achieved for the Financial year 2023-24</p> <p>Rajahmundry Mill:</p> <ol style="list-style-type: none"> A Total of 1,30,49,150 clonal saplings were planted / distributed in 2023-24. Steam consumption reduced to 7.53 T per ton of product (varied between 6.85 to 7.76) against the target of 7.55 T per ton of product. A Total area of 11,150.30 hectares covered under planation of the Subabul, Casuarina and Eucalyptus plantations to meet the projected hardwood demand. Improved overall chemical recovery efficiency of 97% (ranging 96.15% to 97.88%) against the target of 97%. <p>Kadiyam Mill:</p> <ol style="list-style-type: none"> Overall Finishing losses reduced to 5.77%. Overall Water consumption reduced to 20.70 m3/ Ton of product. Overall Steam consumption reduced to 4.24 ton per ton of product. Overall Power consumption for the FY 2023-24 is 910 KWH per ton of product

Governance, leadership and oversight

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

The Company's vision is to become the top performing and most respected paper company in India by integrating Environmental, Social and Governance (ESG) principles into its growth strategy which is central to improving the quality of life of the communities it serves. As an organisation, APL is committed to integrating ESG into the organisational culture. The environmental impacts cover Climate, Resources (Energy, Air & Water), Waste Management. The Company has committed to reduce its carbon emission and has established policy for Quality, Environment, Health and Safety.

The Company is committed to conducting fair business practices to the labour, human capital and to the community. It provides employees and business associates with working conditions that are clean, safe, healthy and fair. It strives to be neighbour 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, Human Rights Policy, code of conduct, ethics policy. It is our constant endeavour to deliver products and services of the highest quality to our customers while ensuring minimal harm to the environment and society. Our robust business model, adoption of emerging technology and automation, brand strength, and customer-centric approach back our robust economic performance.

- Mr. Mukesh Jain, Executive Director

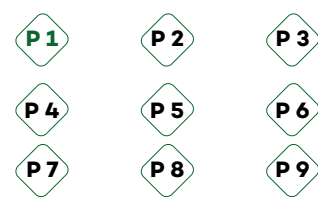
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Mukesh Jain Executive Director mukesh.jain@andhrapaper.com
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Mr. Mukesh Jain Executive Director mukesh.jain@andhrapaper.com DIN Number: 09380039 Ph: 0883-2471831

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Yes, the Board of directors has reviewed the performance against all the above mentioned policies.									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The compliance review has been carried out by The Board of directors and relevant committees.									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.



Operationalisation and effectiveness of policies have been evaluated by Dhir & Dhir Associates, a Law Firm. Evaluation was conducted on effectiveness of the working of 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	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)									
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)									

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

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

Essential Indicators:

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

Segment	Total Number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	During the year, the Board of Directors have invested time on various updates and presentations comprising matters relating to an array of issues pertaining to the business, operations, regulations, economy and environment, social and governance parameters, Risk Management, Market developments, new initiatives, community engagement, and so on.	100.00
Key Managerial Personnel	3	The Company periodically updates and familiarises the KMP's on topics like Prevention of Sexual Harassment, Compliance updates, Risk Management, Business operations.	100.00
Employees other than BoD and KMPs	5	The Company provides its employees and workers with awareness trainings and programmes on topics such as:	100.00
Workers	5	<ul style="list-style-type: none"> • Environment Related; • Behavioural & Managerial Related; • Technical Related; • System Related; • ISO Awareness Training; • Prevention of Sexual Harassment 	100.00

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

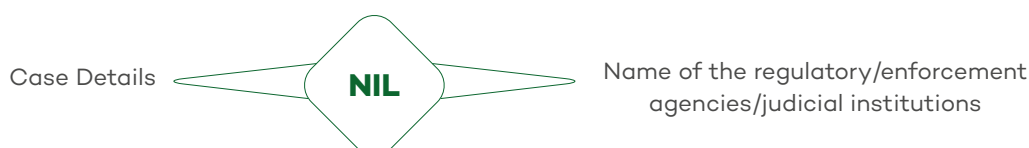
Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement					
Compounding fee					

The Company did not incur any fines or penalties throughout the year.

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

The Company did not incur any fines or penalties throughout the year.

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.**



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, the Company has adopted the 'Code of Conduct', to ensure ethics, transparency and accountability in all aspects of the business. All Directors and Senior Management personnel pledge compliance with Code on an annual basis. The Company's Supplier Code of Conduct addresses anti-corruption and anti-bribery issues.

In accordance with the stated Code of Conduct, the Company believes that it operates its business in a transparent manner and is not involved in bribery or corruption. Further, the Company's gifting policy restricts the giving and taking gifts, thereby placing control on anticorruption and anti-bribery. The Supplier Code of Conduct and policy on Giving Gifts for Andhra Paper is available on the Company's official website at <https://andhraper.com/investors-policies/>

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

	FY 2023-24	FY 2022-23
Directors		
KMPs		
Employees	NIL	NIL
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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

Not Applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	40.38	38.19

9. Open-ness of Business

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

Parameter	Metrics	FY24 (Current Financial Year)	FY23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	62.00	63.00
	b. Number of trading houses where purchases and made from	782	731
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	48.00	47.00
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	89.66	86.66
	b. Number of dealers/distributors to whom sales are made	58	52
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/distributors	42.21	41.85
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.46	0.00
	b. Sales (Sales to related parties/ Total Sales)	0.21	0.04
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	0.00
	d. Investments (Investments in related parties/Total Investments made)	0.00	0.00

Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
2	Human Rights, Labour practices, Sustainability.	100% of Dealers /Distributors
2,624	Farm Forestry Best Practice, Agriculture Productivity, Plantation Management, Health & Safety	100% of Farmers
54	Health & Safety	100% of Contract workers

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



Yes, the Company has adopted a Code of Conduct specifically for the Directors of the Company and Members of Senior Management of the rank of Vice President and above (Covered Employee). The Code sets out that they should act in the best interests of the Company and avoid/abstain from situations, which gives to rise conflict of interest or potential conflict of interest.

Principle 2

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

Essential Indicators:

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

Segment	2023-24	2022-23	Details of Improvements in environmental and social impacts
 R & D	100%	100.00%	The below mentioned environmental improvement and social impact projects were undertaken during FY 2023-24.
 Capex	100%	34.00%	

The said projects, enhance compliance with respect to water conservation, emission control, waste storage, fugitive dust control, waste water treatment improvement and employment & income generation to the stakeholders

Description	Project cost (In Lakhs)
ETP Tertiary Clarifier	0.36
RB4 ESP 1 & 2 Upgrade with Ducting	0.24
RB#4 ESP 1&2 Control Panel Readiness	1.21
RB4 ESP-3 ID FAN CASING REPLACEMENT	31.50
RB4 BOILER SCREWS REPLACEMENT	57.67
Dust extraction system at chipper house	46.17
ETP cooling tower revamping	16.51
ETP RCB water use in pulp mill D1 washer	25.00
ETP Jet aerators installation Phase 1	174.31
ESP3 Fields 1to4 renewal along with duct	1037.48

Description	Project cost (In Lakhs)
ETP – 2nd AAQMS replacement & H2S procurement for RLK-2 stack	49.36
Non-Condensable Gas (NCG) system	6.49
ETP – 2 No's OF AAQM Stations	86.11
ETP – VFD for ETP Cooling tower pump	6.86
ETP – Construction of shed for storage ETP Sludge	3.50

- Energy Savings initiatives by optimizing various process operations and switch on to LED Lighting, AC motors.
- During FY 2023-24, Jet Aerator technology was introduced in biological treatment process for more efficient to degradation of pollutants.
- Existing air pollution control equipment – ESPs in recovery Boiler, coal fired boilers were revamped and conditioned during FY 2023-24 to further control emission.
- Additionally, another two numbers of Continuous Ambient Air quality stations installed to check air quality in this region and to facilitate control actions.
- 19000 Tons per annum CO₂ capture from existing lime kilns, thereby reducing the greenhouse gas to use it for DE carbonation to produce Precipitated Calcium Carbonate (PCC), which is in turn reused in paper making process. This reduces carbon dioxide emission to atmosphere from lime kiln vents / stacks and also eliminates procurement of Ground Calcium Carbonate from outside. 4.5 % of CO₂ reduction due to utilization of CO₂ in the PCC production. This is equivalent to planting trees in an area of 100 Ha in ten years.
- 50 KW saved by upgradation of ESP by stopping air ingress.
- 123 KW saved by installing a new energy efficient Vacuum PP.
- 35.3 KW saved by installing a new refiner.
- 55 KW saved by replacing the screw elements of the Air Compressors.
- 80 KW saving envisaged by replacing the DC Drives and motors with AC Drives and energy efficient AC Motors.
- 15 KW Saved by replacement of conventional lighting by Led Lighting.

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

The Company has a policy called the “Controlled Wood Policy,” through which it refrains from procuring or sourcing wood from specific categories deemed illegal or unsustainable.

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

Overall, 100% of the Company’s inputs are sustainably sourced.

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

The Company has established Standard Operating Procedures (SOPs) for the management of Hazardous & Non-Hazardous wastes, E-Waste, Batteries Waste, and Bio-Medical waste, ensuring consistent implementation and compliance across various sections.

(a) Plastics (including packaging): Andhra Paper Limited has registered with the Central Pollution Control Board (CPCB) for extended producer responsibility (EPR) under plastic waste rules (PWR) in 2016. Around 900 tones of plastic packages was collected from the market and recycled against EPR target of 900 Tones for the year 2023-24 for all locations of Andhra Paper. Certificates of recycling for this amount were issued by a third-party organization approved and registered by the CPCB under EPR.

(b) E-waste: APL is compliant with the authorization order of the State Pollution Control Board for E-waste disposal. The Company sends its E-waste to authorised dismantlers, recyclers and re-processors for proper disposal.

(c) **Hazardous waste:** Andhra Paper is authorized by the SPCB to reuse a part of their hazardous waste as a biofuel in their boilers, while the remaining hazardous waste is sent to external parties for recycling or disposal in accordance with the SPCB authorisation order.

(d) **Other waste:** The Company complies with the SPCB authorization order for non-hazardous waste disposal. A portion of the non-hazardous waste is sent to authorised external parties for beneficial usage, recycling or disposal, while another portion is reused internally in boilers as a biofuel in accordance with the SPCB authorisation.

Regular annual training sessions are organized for all employees involved in waste handling activities. Waste segregation, collection, storage, and disposal procedures strictly adhere to the conditions outlined in the Hazardous Waste Authorization issued by the State Pollution Control Board (SPCB). Additionally, the Company submits annual returns to the SPCB as required by regulations. All waste materials are securely stored in closed containers or under concrete platforms with sheds, minimizing any potential impact on the environment and human health. Furthermore, Transport Emergency Cards (TREM CARDS) are available for applicable waste materials, ensuring preparedness for transportation emergencies.

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.

The Company has registered with the Central Pollution Control Board (CPCB) for Extended Producer Responsibility (EPR) under the Plastic Waste Management Rules, 2016. In the fiscal year 2023-24, the defined targets for each category were achieved, with Category 1 reaching 114 tons, Category 2 reaching 446 tons, and Category 3 reaching 340 tons.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
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The Company has not conducted Life Cycle Assessment during the Financial Year

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product/ Service	Description of the risk/ concern	Action Taken
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Not Applicable since the Company has not conducted Life Cycle Assessment during the Financial Year

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





Unit - Rajahmundry

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Recycled Liq Salt used as % of Total Salt Cake (Sodium sulphate)	67.96	59.79
Recycled White Liquor Consumed as % Total white Liquor	97.00	96.80
RBC / Reclaimed Water / Se. Condensate use as % of Total	100.00	37.58
Knots reused as % of Total	0.25	0.16
Recycled Lime Consumed as % of Total Lime	89.64	93.06

Unit – Kadiam

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
RBC / Reclaimed Water / Se. Condensate use as % of Total	38.50	33.20
Recycled Paper consumed to total raw material	40.43	43.84

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

	FY 2024			FY 2023		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
 Plastics (including packaging)	900.00	900.00	0	0	337.50	337.45
 E-waste	0	23.00	0	0	21.88	0
 Hazardous waste	5,566.00	56,512.00	16.00	5,582.85	55,932.42	21.25
 Other waste	1,01,455.00	54,489.00	0	37,091.635	1,06,026.82	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not Applicable

Principle 3

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

Essential Indicators:

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	825	825	100.00	825	100.00	0	0.00	825	100.00	825	100.00
Female	16	16	100.00	16	100.00	16	100.00	0	0.00	16	100.00
Total*	841	841	100.00	841	100.00	16	100.00	825	100.00	841	100.00
Other than Permanent employees											
Male	0	0	0.00	0	0	0.00	0	0.00	0	0	0
Female	0	0	0.00	0	0	0.00	0	0.00	0	0	0
Total*	0	0	0.00	0	0	0.00	0	0.00	0	0	0

* Percentage of (D) – maternity benefit and paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dt. May 10, 2024

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

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,147	1147	100.00	1147	100.00	0	0	0	0	1147	100.00
Female	3	3	100.00	3	100.00	3	100.00	0	0	3	100.00
Total*	1,150	1150	100.00	1150	100.00	3	0.26%	0	0	1150	100.00
Other than Permanent workers											
Male	2,733	0	0.00	855	31.28	0	0.00	0	0.00	0	0.00
Female	111	0	0.00	48	43.24	111	100.00	0	0.00	0	0.00
Total*	2,844	0	0.00	903	31.75	111	3.90%	0	0.00	0	0.00

* Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dt. May 10, 2024

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

	FY 24 Current Financial Year	FY 23 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company	0.12	0.12

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

Benefits	FY 2024			FY 2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	0.35	23.00	Y	2.00	19.00	Y

3. Accessibility of workplaces

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

The Company is committed to creating a more inclusive and accessible work environment for all its employees. The Company has installed Lifts and Portable ramps in the offices and has constructed special washrooms for the differently abled at the plants. The facilities and offices are designed to be accessible to differently abled employees, and management consistently strives to enhance infrastructure to remove accessibility barriers.





4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The Company has enforced a thorough internal policy that forbids any form of discrimination related to disabilities. The Company offers reasonable accommodations to empower employees with disabilities to effectively fulfill their responsibilities. By advocating for respect and equal opportunities, it aims to foster a diverse and skilled workforce capable of contributing to its advancement and prosperity.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100.00	100.00	100.00	100.00
Female	100.00	100.00	100.00	100.00
Total	100.00	100.00	100.00	100.00

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

	Yes/No (If Yes, then give details of the mechanism in brief)
 Permanent workers	Yes, The Company's Grievance Redressal Policy is designed to facilitate employees in voicing their concerns freely, without apprehension of backlash. It endeavors to establish an equitable and efficient process for addressing individual grievances and fostering a conducive work environment conducive to productivity. Employees have the avenue to raise their concerns through the Grievance Redressal Committee, which thoroughly investigates all reported issues throughout the fiscal year and implements appropriate measures to resolve them.
 Other than permanent workers	
 Permanent employees	
 Other than permanent employees	

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	841	0	0.00	768	0	0.00
Male	825	0	0.00	754	0	0.00
Female	16	0	0.00	14	0	0.00
Total Permanent Worker	1,150	1,150	100.00	1,242	1,102	88.73
Male	1,147	1,147	100.00	1,238	1,098	88.69
Female	3	3	100.00	4	4	100.00

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	825	588	71.27	645	78.18	754	422	55.97	232	30.77
Female	16	11	68.75	13	81.25	14	8	57.14	4	28.57
Total	841	599	71.22	658	78.24	768	430	55.99	236	30.73
Workers										
Male	3,880	1722	44.38	1789	46.11	4,431	644	14.53	511	11.53
Female	114	86	75.44	73	64.04	115	2	1.74	2	1.74
Total	3,994	1808	45.27	1862	46.62	4,546	646	14.21	513	11.28

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

Category	FY 2023-24			FY 2022-23		
	No. (B)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	825	788	95.52	754	735	97.48
Female	16	14	87.50	14	14	100.00
Total	841	802	95.36	768	749	97.53
Workers*						
Male	3,880	0	0.00	4,431	261	5.89
Female	114	0	0.00	115	0	0.00
Total	3,994	0	0.00	4,546	261	5.74

*The Company has a Negotiated Long Term Wage Agreement with the workers which states the remuneration and the benefits the workers are entitled to during the term. Therefore, a formal performance appraisal is not being done for workers.

10. Health and safety management system:

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

Yes, the Company's dedication to safeguarding the safety and welfare of its employees is demonstrated through its adherence to ISO 45001:2018 standards. Additionally, the implementation of the LIFE (Life Changing Injury and Fatality Elimination) project – a Flagship Program for Health and Safety by the Company, underscores this commitment, featuring regular quarterly evaluations to assess its efficacy. This endeavour is geared towards bolstering the Company's safety standards and fostering a secure workplace environment for its staff. Furthermore, the Company employs the APL Safety Leading Indicator, a pivotal metric for gauging its safety performance. This indicator is tailored to track leading safety performance factors, offering valuable insights into areas necessitating enhancement. The Company leverages this metric to monitor its Health and Safety performance and make requisite adjustments

to its practices, further fortifying the safety of its employees.

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

The Company employs a range of procedures, audits, and initiatives to safeguard the safety and well-being of its employees. These include the Hazard Recognition and Risk Assessment program as part of its Integrated Management System. Additionally, the Company conducts an annual Safety Audit Program in line with IS 14489 standards, as well as a Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis Program. Furthermore, the Company carries out a Mill Wide Cross Functional Audit Program and conducts both internal and external health and safety audits.

The Company also organizes campaign programs such as National Safety Week, Electrical Safety Week, Fire Services Week, 5S Week, and APL Safety Month (LIFE month). Employees undergo training in hazard recognition and control strategies through the Competence Development program. Moreover,

the Company implements industrial best practices and programs like Personal Lock Out and Tag Out (LOTO), Group LOTO, permit-to-work systems, and Safe Work Observations to ensure employee safety.

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

Yes, the Company has instituted numerous initiatives aimed at bolstering workplace safety. These include a Near Miss Reporting Programme, which encourages employees to report incidents that narrowly avoided accidents. The Company also employs an "Unsafe Act/Unsafe Condition" Identification Process, a SAP-based Safety Notification Process, and a Safe Work Observation Programme. These endeavors are geared towards identifying potential hazards and

proactively preventing accidents, underscoring the Company's dedication to prioritizing the safety and welfare of its employees.

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

Yes, the Company is committed to fostering the health and welfare of its employees and workforce. Recognizing the significance of access to non-occupational medical and healthcare services in sustaining a healthy workforce, the Company provides free health checkups for its employees regularly. Administered by qualified medical professionals, these checkups aim to detect and prevent potential health issues. Additionally, the Company extends medical facilities and first-aid services to both employees and workers as part of this commitment.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.56	0.80
	Workers	38.4	205.3
Total recordable work-related injuries	Employees	2	6
	Workers	7	5
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	2
	Workers	4	2

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

The Company has made significant strides in improving its safety performance over time, underscoring its commitment to ensuring a secure work environment. The Company's flagship safety initiative, LIFE (Life Changing Injury and Fatality Elimination), follows a PDCA approach and encompasses 15 core safety standards, subject to regular review and updating as part of an annual sustainability program. Additionally, the Company conducts routine HAZOP (Hazard Operability) studies on critical chemical processes to verify the effectiveness of control measures against identified hazards. Furthermore, the Company maintains a rigorous internal plant safety inspection regimen to ensure the proper functioning of established systems.

All employees and contractors undergo mandatory training, including basic hazard recognition and control strategies, annual safety refresher courses, and safety training as per the training calendar for all designated target employees. Alongside the LIFE program, the Company remains committed to initiatives focusing on near-miss identification and reporting, basic hazard recognition skills, control strategy programs, and the implementation of a permit-to-work system. With these proactive measures in place, the Company is well-positioned to sustain a safe and healthy work environment for its employees and contractors.

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

Category	FY 2024			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	No complaints received by Safety department during the year.			No complaints received by Safety department during the year.		
 Health & Safety						

14. Assessments for the year:

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

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

The Company employs a systematic approach to managing safety-related incidents and mitigating significant risks associated with health, safety practices, and working conditions. The following measures are implemented:

Incident Investigation Process:

- Thorough incident investigations are conducted for all injuries and potential near misses as part of the LIFE program.
- Contributing factors and root causes are identified for each incident.

Corrective Actions:

- Tailored corrective actions are developed for each identified root cause of the incident.
- Compliance with corrective action plans is monitored and tracked to ensure effective implementation.

Leadership Indicators

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

Yes, the Company offers compensation packages in case of death according to the long-term Agreement with workmen, ensuring coverage for workers. Furthermore, this benefit is also extended to employees, such as Group Personal Accident & Group Term Linked Insurance displaying the Company's dedication to providing support and care to its workforce.

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

The Company guarantees that all required statutory payments for its employees are promptly and completely deposited, employing regular audits and controls. The Company utilizes various systems to ensure adherence to legal obligations. Additionally, agreements with service providers outline specific statutory compliance requirements. As an extra precaution, internal controls, internal audit checklists, and scheduled internal audits are conducted to maintain balance and ensure compliance according to defined frequencies.

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

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024	FY 2023	FY 2024	FY 2023
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, the Company provides transition assistance programs to facilitate continued employability and career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices Working Conditions	100%, Upon entering into agreements/contracts, value chain partners are required to sign the Supplier Code of Conduct. Through which they affirm and guarantee their adherence to conducting business with honesty and integrity, treating all individuals with dignity and respect, ensuring health and safety standards, providing optimal working conditions, supporting communities, and complying with all the laws and regulations of the countries in which they operate.

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

During the year, there are no significant risk / concerns arising from assessments of the value chain partners

Principle 4**Businesses should respect the interests of and be responsive to all its stakeholders****Essential Indicators:****1. Describe the processes for identifying key stakeholder groups of the entity.**

The Company's network of stakeholders encompasses individuals and groups that exert influence on its operations. Stakeholders are identified according to the scope of activities and organizational requirements. Through stakeholder meetings, workshops, and similar events, we enhance dialogue and comprehension of significant societal, environmental, and regulatory concerns. This interaction fosters team skill development, encourages collaborative efforts, and cultivates trust and mutual respect. The engagement strategy acknowledges the distinctiveness of each stakeholder group and their specific priorities. Feedback and insights obtained from these engagements validate the Company's performance and contribute to evolving perspectives on challenges and opportunities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Farmers	Yes	Community meetings, others	Frequently	The Company engages with farmers, who form a part of the value chain directly or indirectly for training/awareness on good agricultural practices, helping them grow safe, high-quality raw materials, and develop resilient, sustainable farms.
Distributors & traders, suppliers supply chain Partners Aggregators	No	Emails, SMS, Community Meetings, website, others	As and when required	The Company engages and receives cooperation and unstinted support from the distributors, retailers, stockist, suppliers and others associated with the Company.
Shareholders	No	Emails/Websites	Quarterly	Informing the shareholders about the performance indicators of the Company and update them on Company's strategies
Employees	No	Notices/Meetings	Continuous	Appraisals and feedback, career management, building a safety culture and inculcating safe work practices, on-the-job training

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Communities	No	Through interactions, meetings	Before and after undertaking CSR initiatives	Understand areas which need support, implementation of CSR initiatives
Government Bodies & Regulators	No	Meetings	As and when required	Understand areas which need support, implementation of CSR programmes and also for compliance and adherence to laws and for new project initiatives
Industry Bodies	No	Conference, Seminars, Meetings	As and when required	For discussion on issues concerning paper industry

Leadership Indicators

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

While drafting policy documents, the Company meticulously assesses the rights and responsibilities of all stakeholders, adhering to industry-leading standards. Committed to corporate governance, the Company has enacted robust policies aimed at harmonizing stakeholder interests with its commercial prosperity. Pertinent details regarding key stakeholders are routinely communicated to the Company's Board of Directors. Through its committee reviews, the Board of Directors oversees and guides the Company's social responsibility commitments and other practices related to societal and sustainability endeavors.

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

The Company actively seeks feedback and recommendations from a diverse range of stakeholders. By engaging with these stakeholders, the Company can identify important issues and draw upon these insights to develop additional

strategies, implement necessary policies, and set objectives and goals with a monitoring framework.

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

The Company recognizes the needs of vulnerable and marginalized stakeholders and endeavors to address them through extensive CSR initiatives. Responding to requests from nearby communities, the Company has installed RO water plants and provided treated drinking water to neighboring villages free of charge, fulfilling the domestic water requirements of the residents. Furthermore, in collaboration with government schools, the Company has constructed toilets and supplied new equipment at zero cost to facilitate the operation of smart classrooms.

Moreover, the Company has donated furniture, RO water plants to Gram Panchayat Schools, and essential medical equipment to government hospitals and primary health centers as per their requests. Additionally, the Company has undertaken the construction of water storage sumps and pipelines, benefiting over 5,000 families. Furthermore, a skill development center has been established in a nearby village to enhance the employability of local youth by providing job-related training. Similarly, skill-training centers have been established in nearby villages to empower women through cluster tailoring centers and spoken English courses.

Principle 5

Businesses should respect and promote human rights

Essential Indicator:

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	841	391	46.49	768	233	30.34
Other than permanent	0	0	0.00	0	0	0.00
Total Employees	841	391	46.49	768	233	30.34
Workers*						
Permanent	1,150	523	45.48	1,242	642	51.69
Other than permanent	2,844	1287	45.25	3,304	1361	41.19
Total Workers	3,994	1810	45.32	4,546	2,003	44.06

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	841	0	0.00	841	100.00	768	0	0.00	768	100.00
Male	825	0	0.00	825	100.00	754	0	0.00	754	100.00
Female	16	0	0.00	16	100.00	14	0	0.00	14	100.00
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	1,150	0	0.00	1150	100.00	1,242	476	38.24	767	61.76
Male	1,147	0	0.00	1147	100.00	1,238	475	38.37	763	61.63
Female	3	0	0.00	3	100.00	4	0	0.00	4	100.00
Other than Permanent	2,844	0	0.00	2844	100.00	3,304	1,481	44.82	1,019	30.84
Male	2,733	0	0.00	2,733	100.00	3,193	1,459	45.69	972	30.44
Female	111	0	0.00	111	100.00	111	22	19.82	47	42.34

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (INR in lakhs per Year)	Number	Median remuneration/ Salary/ Wages of respective category (INR in lakhs per Year)
Board of Directors (BoD)*	3	117.89	0	N.A
Board of Directors (BoD)**	6	3.00	1	2.00
Key Managerial Personnel [§]	5	117.89	0	N.A
Employees other than BoD and KMP	822	6.71	16	6.30
Workers	1147	5.23	3	5.32

*These Board of Directors consists of executive directors

**These Board of Directors consist of non-executive and independent directors

§KMP includes MD, JMD and executive director. Further MD and CFO do not draw any remuneration

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

	FY 24 Current Financial Year	FY 23 Previous Financial Year
Gross wages paid to females as % of total wages	0.84	0.74

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

Yes, the Company has established several policies and protocols to ensure a just and equitable workplace environment. These encompass the presence of a committee dedicated to addressing workplace conditions and a structured grievance resolution process. Furthermore, the Company has articulated policies concerning freedom of association and collective bargaining, grievance redressal, non-discrimination, women's protection, and the prevention of child and forced labour.

Moreover, the Company extends statutory benefits and leaves, alongside wage agreements that encompass various facets of human rights, such as ensuring safe and hygienic working conditions, protection against unjust terms, adherence to minimum wage laws, equitable pay for comparable work, and regulation of working hours. Employees are also empowered with the right to voice grievances or strike against unjust working conditions and are shielded from instances of sexual harassment.

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

The Company has adopted a Human Rights Policy to uphold and safeguard human rights, complemented by a range of other equitable and transparent policies across different domains including recruitment, compensation, gender equality, and performance management. The Company has also established a POSH committee to handle gender-related grievances, alongside a grievance redressal policy and a dedicated committee to address workplace issues. These policies collectively ensure equitable treatment for all employees and foster a safe and healthy work environment, devoid of discrimination or harassment.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment Discrimination at workplace Child Labour Forced Labour/ Involuntary Labour Wages Other Human rights related issues		NIL			NIL	

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

	FY24 Current Financial Year	FY23 Previous Financial Year
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	0.00	0.00
Complaints on POSH upheld	NA	NA

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

The Company has formed a Grievance Redressal Committee led by senior management. If an employee finds it difficult to address a grievance with their immediate supervisor or department head, they can approach the HR Department or IR Department, depending on the nature of the issue. The Grievance Redressal Committee comprises the Executive Director, Head of Operations, Head of Human Resources, Head of IR, and Head of Legal & Compliance. Employees also have the option to submit their grievances via email to grievance@andhrpaper.com, which is overseen directly by the Executive Director.

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

Yes, the Company incorporates appropriate provisions within the contracts established with both suppliers and buyers of its products and services prior to engaging in business transactions with them.

10. Assessments for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	During the reporting year, the Company conducted internal evaluations through its HR and IR departments, in addition to compliance reviews by the Internal Auditor/ISO Auditor.
Sexual Harassment	
Discrimination at workplace	
Wages	

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

Not Applicable

Leadership Indicators

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

During the reporting year, the Company did not receive any human rights grievances/complaints, which suggests that the Company's business operations and workplace procedures are structured to uphold human rights standards

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

The Company does not undergo any specific due diligence conducted by specialized agencies. Nonetheless, regulatory authorities monitor all of its business activities and licenses, ensuring compliance with relevant laws set forth by local, state, central, and other statutory bodies or agencies, which encompass various human rights aspects. Additionally, the Internal Auditor/ISO Auditor conducts annual reviews to assess the Company's compliance.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

In its commitment to creating an improved and more inclusive work environment for all its employees, The Company's establishments and offices are designed to be accessible to employees with disabilities. Additionally, management consistently endeavors to enhance infrastructure to remove barriers to accessibility.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100% (Workers/Farmers in Farm Forestry Programme) 100 %
Discrimination at workplace	(Contract workers)
Child Labour	The Company is currently in the process of conducting similar assessments for other value chain partners, despite these partners providing such declarations in contractual agreements and through the Suppliers' Code of Conduct.
Forced Labour / Involuntary Labour	
Wages	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

NIL

Principle 6

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

Essential Indicators:

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

Parameter	FY 2023-24 (In Gigajoules)	FY 2022-23 (In Gigajoules)
From renewable sources		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	0.00	0.00

Parameter	FY 2023-24 (In Gigajoules)	FY 2022-23 (In Gigajoules)
From non-renewable sources		
Total electricity consumption (D)	10,25,570.31	10,95,948.55
Total fuel consumption (E)*	78,66,164.96	84,69,084.03
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	88,91,735.27	95,65,032.58
Total energy consumed (A+B+C+D+E+F)	88,91,735.27	95,65,032.58
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) - GJ/Rs	0.000494	0.000456
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) - GJ/Rs	0.0111	0.0101
Energy intensity in terms of physical output - GJ/MT	37.7170	38.2155
Energy intensity (optional) - the relevant metric may be selected by the entity	0.00	0.00

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

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any

Yes, the Company falls under the purview of the Perform, Achieve, and Trade (PAT) program, which aims to enhance energy efficiency in industries. Andhra Paper Ltd. successfully achieved the targets set for Cycle 1 of this program, demonstrating its dedication to conserving and efficiently using energy. However, the Company faced challenges in meeting the targets for Cycle 2. To ensure compliance with the program and meet its requirements, the Company has taken proactive steps and obtained the necessary certifications. This reaffirms the Company's commitment to sustainability and its efforts to improve energy efficiency in alignment with the PAT program's goals.

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

Parameter	FY 2024	FY 2023
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,29,74,868.68	1,42,81,553.53
(ii) Groundwater	2,60,603.00	3,03,681.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,32,35,471.68	1,45,85,234.53
Total volume of water consumption (in kilolitres)	29,42,393.68	33,67,782.53
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - KL/Rs	0.00016	0.00016
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) - KL/Rs	0.00366	0.00356
Water intensity in terms of physical output - KL/MT	12.48104	14.28546

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

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

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	96,85,172.00	1,06,64,096.00
- No treatment	0.00	0.00
- With treatment	96,85,172.00	1,06,64,096.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment	0.00	0.00
(v) Others	6,07,906.00	5,53,356.00
Kadiyam – Water is used for irrigation by farmers		
Rajahmundry - Town Ship Sewage after treatment to public sewer		
- No treatment	0.00	0.00
- With treatment	6,07,906.00	5,53,356.00
Total water discharged (in kilolitres)	1,02,93,078.00	1,12,17,452.00

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

Yes, the Company conducts self-driven daily monitoring using fixed flow meters and engages a third-party expert annually to study its "Comprehensive Water Management Plan and Groundwater Quality Monitoring Plan." The most recent study was completed in March 2024.

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

The Company has not implemented a Zero Liquid Discharge (ZLD) mechanism as it is not a viable option according to the Central Pulp & Paper Research Institute (CPPRI) assessment study. APL Effluent undergoes primary, secondary and tertiary treatment processes. The resulting treated water is released to Turupulanka Island sand shoals, following SPCB consent regulations and meeting prescribed standards. Some of the treated water is utilized in-house for gardening and floor cleaning purposes.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx		-	-
SOx		-	-
Particulate matter (PM)#	Kg	1,34,959.42	1,46,400.46
Persistent organic pollutants (POP)		0.00	0.00
Volatile organic compounds (VOC)		0.00	0.00
Hazardous air pollutants (HAP)		0.00	0.00
Others – H2S	Kg	1,839.00	2,056.90

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

Yes, the Company has implemented self-driven online real-time monitoring systems and conducts sampling and testing once a month through third-party NABL and MOEFCC approved laboratories.

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

Parameter	Unit	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 tones of CO ₂ equivalent	7,34,040.08	7,90,235.69
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 tones of CO ₂ equivalent	2,46,588.42	2,33,602.13
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tones of CO ₂ equivalent/ Rupees	0.000054	0.000049
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tones of CO ₂ equivalent/ Rupees	0.001220	0.001082
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tones of CO ₂ equivalent/ MT	1.045979	0.990893
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	0.00	0.00

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

No, the Company conducts self-driven monitoring, calculation, and tracking without external party assessment.

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

The Company has aimed at reducing its Green House Gas emission with the following projects:

1. Various biofuels such as black liquor, ETP sludge, wood bark, chip dust and knots are utilized in coal-fired boilers to partially substitute fossil fuels.
2. Our Recovery Boiler exclusively operates on 100% biofuel, specifically black liquor derived from the pulp mill process.
3. The Cogeneration power plant generates 65-68% of its power needs from the Recovery Boiler itself.
4. The CO₂ emissions of 19,000 TPA from the stack of the Rotary Lime Kiln are repurposed to produce Precipitated Calcium Carbonate (PCC), a crucial filler in the papermaking process.
5. The Company has implemented a significant farm forestry program where, in FY 2023-24 - 13,049,150 clones and 775,84,000 seedlings were distributed.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	5,593.25	3,331.45
E-waste (B)	13.18	21.88
Bio-medical waste (C)	0.06	0.12
Construction and demolition waste (D)	99.00	1,001.60
Battery waste (E)	0.00	10.70
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. (G)	62,134.69	61,528.99
ETP Sludge	56,289.57	55,637.69
Used Lubricating oil	1.40	21.65
Empty Barrels	184.71	149.08
Cleaning of tanks	30.39	318.80
Oil Sludge	0.00	5.43

Parameter	FY 2023-24	FY 2022-23
Spent Ion Exchange Resin	1.30	3.30
Discarded Asbestos	9.88	19.26
Oil Contaminated Cotton	6.69	5.05
Waste Lime Cake	5,583.74	5,366.74
Discarded activated Alumina	21.29	0.00
Discarded Glass Wool	5.72	1.96
Discarded PPE	0.00	0.03
Other Non-hazardous waste generated (H).	1,51,148.51	1,53,774.65
Waste Lime Sludge + Slaker Stone	14,072.19	11,862.78
PVC/HDPE & Polythene Scrap	95.16	47.63
Chip dust	17,180.79	20,488.09
Wood Bark	18,114.62	15,551.28
Waste wood & logs	70.00	37.00
Knots from pulp mill	679.00	730.00
ESP Ash	2,453.50	1,699.36
Coal ash	97,392.89	1,02,148.93
Paper Cuttings waste kraft	420.05	285.27
Metal Waste (Ferrous & non Ferrous)	612.50	869.97
Discarded Machine clothing	25.42	5.15
Discarded Packing Wooden	26.88	18.07
Scrap Electrical & electronic	0.00	23.93
Waste Oil	5.51	7.19
Total (A+B + C + D + E + F + G + H)	2,18,988.68	2,19,669.38
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - MT/Rs	0.000012	0.000010
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - MT/Rs.	0.000272	0.000232
Waste intensity in terms of physical output - MT	0.928906	0.931793
Waste intensity (optional) - the relevant metric may be selected by the entity	0.00	0.00
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tones)		
Category of waste – All Waste		
(i) Recycled	1,576.35	1,311.20
(ii) Re-used	1,32,897.88	1,33,621.60
(iii) Other recovery operations	0.00	0.00
Total	1,34,474.23	1,34,932.80
For each category of waste generated, total waste disposed by nature of disposal method (in metric tones)		
Category of waste – All Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	15.60	8.81
(iii) Other disposal operations – Sent to third Party for Disposal	84,423.34	84,683.58
Total	84,438.94	84,692.39

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

No, the Company has established a self-assessment, monitoring, and tracking system. Hazardous wastes are managed according to regulations through a transport manifest system.

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 established Standard Operating Procedures (SOPs) for the management of Hazardous & Non-Hazardous wastes, E-Waste, Batteries Waste and Bio-Medical Waste, ensuring consistent implementation and compliance across various sections. Regular annual training sessions are organized for all employees involved in waste-handling activities. Waste segregation, collection, storage, and disposal procedures strictly adhere to the conditions outlined in the Hazardous Waste Authorization issued by the State Pollution Control Board (SPCB). Additionally, the Company submits annual returns to the SPCB as required by regulations. All waste materials are securely stored in closed containers or under concrete platforms with sheds, minimizing any potential impact on the environment and human health. Furthermore, Transport Emergency Cards (TREM CARDS) are available for applicable waste materials, ensuring preparedness for transportation emergencies.

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:

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

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

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
Yes, the Company adheres to all relevant environmental laws and regulations.				

Leadership Indicators

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

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

- (i) Name of the area – N.A
- (ii) Nature of operations – N.A

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - KL/Rs	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment	-	-
(v) Others - Town Ship Sewage after treatment to public sewer	-	-
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	-	-

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

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

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tones of CO ₂ equivalent	251004.52	246285.78
Total Scope 3 emissions per rupee of turnover	Metric tones of CO ₂ Equivalent/ Rupees	0.000014	0.000012
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

*Scope 3 emissions are based on average emission factor for waste data in question 9 of essential indicators of this principle.

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

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Water & Effluent consumption reduction projects	The water conservation initiatives at our paper facility encompass several key strategies. These include the reuse of backwater in paper machines, secondary condensate from evaporators, and treated water for gardening purposes. Furthermore, we've implemented the reuse of backwater in our wet lab, repurposing the reject from the water treatment plant, and upgrading paper machine showers. White water reuse within paper machines, hot water reuse in CD filters, and enhancements to our paper machine disc filter are also integral parts of our water management efforts. Additionally, we've optimized the cooling systems for RLK (Rotary Lime Kiln) bearings 1 & 2, implemented vacuum sealing and barometric legs water recycling, and transitioned from fresh water to hot water in three HP showers on the RJ.5 machine.	As a result of our comprehensive water conservation efforts, we have achieved a significant reduction in specific water consumption per ton of product. From FY 2014-15 to FY 2023-24, we have successfully lowered our water usage from 68 m3 to 53.5 m3 per ton of product.
2	Improvement of effluent Treatment Plant	We have undertaken crucial upgrades to enhance the efficiency of our wastewater treatment system. This includes the installation of 8 JET Aerators in the aeration tank, which replace the existing diffusers, and these aerators have been successfully commissioned. Additionally, we have initiated a comprehensive renovation and rebuild of our ETP cooling tower, further strengthening our commitment to sustainable environmental practices.	As a direct result of these upgrades, we have achieved notable improvements in our wastewater treatment process. The installation of JET Aerators has significantly increased oxygen transfer efficiency, leading to enhanced quality of the final treated effluent, aligning with our sustainable objectives. Moreover, the renovation and rebuild of the ETP cooling tower have successfully lowered effluent temperature, further improving the overall quality of our treated effluent in line with sustainable practices.
3	Air emission control	The Company has recently completed significant upgrades to its infrastructure, particularly focusing on the renovation of the Recovery Boiler ESP expanding the number of fields from 1 to 4, enhancing its efficiency and performance. Additionally, 90 electrode plates for the 2nd and 3rd fields of the coal-fired boiler's Electrostatic Precipitators (ESP) were replaced. Furthermore, to bolster environmental monitoring efforts, an additional Ambient Air Monitoring Station has been installed, marking the establishment of the 3rd station, strategically located at the Sewage Treatment Plant site.	These enhancements have notably increased dust collection efficiency from flue gas stacks, thereby advancing towards a more sustainable operational model. Additionally, with the installation of an additional Ambient Air Monitoring Station, The Company now has enhanced capabilities to monitor and control ambient air quality, further underscoring its commitment to environmental stewardship and ensuring compliance with regulatory standards.

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

The Company has established a thorough Emergency Response and Disaster Management Plan, including an Incident Reporting System (IRS) and an Evacuation Standard Operating Procedure. These measures are in place to effectively handle any potential disasters or emergencies. The Company regularly conducts onsite and offsite mock drills to educate employees and prepare them for quick action in case of an accident or emergency. Moreover, a team of safety professionals is available 24/7 to manage incidents and handle any disasters that may impact the production facilities at the Rajahmundry and Kadiyam plants.

To maintain uninterrupted business operations, the Company has implemented various systems and mechanisms. These include digital initiatives, a well-structured plan for cloud data backup, a comprehensive risk management strategy, and a reliable supply chain network. The supply chain network is designed to source core and non-core operations from trusted suppliers, ensuring smooth operations and minimizing potential disruptions.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The Company has established a Controlled Wood Policy, Sustainable Policy, and Supplier Code of Conduct, all of which emphasize a strong commitment to fair treatment, human rights, good labour practices, environmental conservation, health, and safety. These policies are communicated to and acknowledged by all partners and service providers in the supply chain.

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

Wood suppliers, 100% of them, are covered under FSC audits, as mentioned earlier. Suppliers for other materials have not been formally assessed by the Company for environmental impacts.

Principle 7

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

Essential Indicators:

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

The Company is a part of 6 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.

Sl. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	National
2	The Federation of Telangana Chambers of Commerce and Industry	State
3	The Federation of Andhra Pradesh Chambers of Commerce and Industry	State
4	Indian Paper Manufacturers Association	National
5	Federation of Indian Export Organizations	National
6	Bharat Chamber of Commerce	National

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

Name of the authority	Brief of the case	Corrective active taken
Competition Commission of India	Allegation, levelled against large paper manufacturers in India (including the Company) of simultaneous price increases during the period January 2012 - December 2013, is currently under evaluation by the Competition Commission of India	

Leadership Indicators

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

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
1.	The Company has laid down a policy framework for necessary interface with Government & Regulatory Authorities on various matters concerning the business sector in which the Company operates. The matters taken up are in line with national priorities to strengthen the domestic industry, promoting sustainable business practices.	The Company works with local & national institutions engaged in policy recommendations, like the Confederation of Indian Industry, Bharat Chamber of Commerce, Indian Paper Manufacturers Association & other forums. The engagement with the relevant authorities is guided by values of commitment, Mutual trust, integrity, transparency taking into consideration interests of all stakeholders.	No	Review by Top Management	N/A

Principle 8

Businesses should promote inclusive growth and equitable development

Essential Indicators:

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

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

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

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

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

The Company displays its dedication to an efficient mechanism for addressing community grievances through its firmly established CSR initiatives. The CSR team actively engages with nearby villagers and government authorities to gather feedback on the efficacy of the Company's ESG initiatives and identify areas where support is needed. These inputs are formalized into the Company's CSR programs, which undergo review and approval by the CSR Committee/Directors.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	51%	31%
Sourced directly from within India	93%	

- 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	0.00	0.00
Semi-Urban	22.08	21.64
Urban	73.97	74.33
Metropolitan	3.95	4.02

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

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

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

No, The Company does not currently have a preferential procurement policy currently

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

Not Applicable

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

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (in the current financial year), based on traditional knowledge:

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not Applicable				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Equipment support to ESI Hospital, Rajahmundry	5,000	100
2	Infrastructure & Equipment support to Primary Health Centre, Kadiyam	3,000	100
3	Maintenance of RO Plants installed by the Company, Rajahmundry & Kadiyam	5,000	100
4	Construction of Kitchen in Old Age Home, Rajahmundry (Jeevakarunya)	200	100
5	Construction of Goshala & related expenditure, Kadiyam	3,000	100
6	Infrastructure & equipment support to Gov. Schools, Rajahmundry & Kadiyam	1,000	100
7	Infrastructure & equipment support to APPM High School, Rajahmundry	1,000	100
8	Merit Scholarships to Grade X students	120/year	70
9	Infrastructure support to Working Women's Hostel, Rajahmundry	100	100
10	Running of tailoring Centres for Women, Rajahmundry & Kadiyam	25/year	100

Sl. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
11	Construction of water sump & pipeline at Kadiyam	3,000	100
12	Construction of Skill Development centre at Jegurupadu	3,000	100
13	Infra & Equipment Support to Girls College, Didwana	100	60

Principle 9

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

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

The Company provides the customers with Customer Quality Complaint Forms to lodge any complaints, which are managed through a manual process utilizing the Customer Quality Complaint Format (CQCF). Furthermore, customers can also address product-related grievances through the Company website at <https://andrapaper.com/enquiries-product-query-page/>.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	30%
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other - Customer	89	0	NA	63	7	NA
Total	89	0	NA	63	7	NA

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

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

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

Yes, the Company has crafted an extensive and resilient information security policy, coupled with corresponding procedures, to adeptly tackle cyber threats and safeguard data privacy. This policy is internally instituted and readily accessible to all Company personnel. Moreover, data privacy compliance extends to all agreements forged with third parties.

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

Not Applicable.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

NIL, there have not been any such instances during the reporting period

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

NIL, there have not been any such instances during the reporting period

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

Details regarding the Company's products can be found on its website, accessible at www.andhrapaper.com

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

The Company conducts various initiatives to educate and inform distributors, customers, and other stakeholders about the safe and responsible use of its products. These initiatives encompass distributor interactions, road shows, technical meetings, and visits to the mill. Through organizing these events, the Company underscores its dedication to spreading awareness and advocating for the responsible utilization of its offerings.

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

The Company has adopted both formal and informal channels, including the Company website and stock exchanges, as well as through distributors and dealers.

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

Yes, The Company provides website details for consumers to learn more about its activities. Additionally, it conducts an Annual Meet for all dealers and distributors, during which valuable feedback on its products is gathered. These initiatives reflect the Company's commitment to transparency and engagement with its stakeholders.



UN SDG INITIATIVES

The initiatives taken by Andhra Paper confer with many UNSDGs. The alignment of these initiatives with the NGRBC principles & UNSDGs is as follows:²



SDG 3: GOOD HEALTH AND WELL BEING (P3, P8)

- The Company ensures the health and safety of its employees through various initiatives such as Safety Leadership, Safe Work Observation Programmes, Near miss reporting and Campaign, National Safety Month Campaign, and LIFE month Campaigns.
- The Company conducts regular safety training programs, hazard recognition, and control strategy programs for all its employees.
- The Safety Sub-Committee Meetings and Central Safety Meetings ensure that safety measures are regularly reviewed and updated.
- The Company provides free health check-ups for its employees on a regular basis. These check-ups are conducted by qualified medical professionals to identify and prevent potential health issues.
- The Company provides medical facilities, first-aid services, and access to occupational as well as non-occupational medical and healthcare services for both employees and workers. The Occupational Health Centre (OHC) is staffed with qualified doctors and nursing personnel and is equipped with necessary equipment, including ambulance services, to provide appropriate medical support to its employees.
- The Company extends its health initiatives beyond its workforce by supplying essential medical equipment to government hospitals and primary health centres based on their requests.
- The Company also provides infra-support, furniture and RO Water Plants to Gram Panchayat Schools, promoting health and well-being in the broader community.
- APL's flagship safety program, LIFE (Life Changing Injury and Fatality Elimination), is based on a PDCA approach and consists of 15 core safety standards. This program ensures a safe work environment for all employees and contractors.
- APL has well-defined Environment, Health, and Safety (EHS), quality management, and environment management systems in place, adhering to International Standards such as ISO 9001, ISO 14001, ISO 45001, FSC Controlled Wood Procurement Policy, and BIS Standards.



SDG 4: QUALITY EDUCATION (P8)

- The Company provides infrastructure support to the APPM Model School in Rajahmundry, contributing to the improvement of educational facilities in the community.
- The Company provides merit scholarships to Grade X students in Rajahmundry, encouraging and supporting academic excellence among students.
- The Company extends the construction of a Skill Development Centre at Jegurupadu, providing opportunities for skill enhancement and vocational training to the local community.

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SDG 5: GENDER EQUALITIES (P3, P4, P5)

- The Company ensures gender diversity in its leadership by including female representation in its Board of Directors. This demonstrates a commitment to promoting gender equality at the highest levels of decision-making within the organization.
- The Company has implemented a range of policies aimed at promoting fairness and transparency, including those focused on recruitment, compensation, gender equality, and performance management. These policies ensure that there is no gender bias in any aspect of the organization's operations.
- The Company has formed a Prevention of Sexual Harassment (POSH) committee dedicated to addressing grievances related to sexual harassment. This committee ensures a safe and inclusive work environment by effectively handling and preventing instances of sexual harassment.
- The Company has implemented a Grievance Redressal policy and formed a committee specifically focused on addressing workplace conditions. This ensures that any grievances related to gender equality or any other issues are promptly addressed, contributing to a fair and respectful workplace environment.



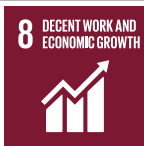
SDG 6: CLEAN WATER AND SANITATION (P6)

- The Company has invested in appropriate water recycling procedures to minimize its consumption of valuable natural resources. The Company recycles a significant amount of water in its manufacturing processes, returning the majority back to the environment following treatment. This contributes to the conservation of water resources and helps in maintaining clean water sources.
- The Company has implemented measures to conserve water across its operations. Through the installation of additional soot blowers, renovation of cooling towers, and optimization of processes, the Company has significantly reduced its water consumption. For example, the installation of additional soot blowers has reduced operational downtime and water wash frequency, resulting in substantial water savings.
- The Company is undertaking the construction of storm water drains and implementing rainwater-harvesting systems to further conserve water resources and prevent water scarcity.
- The Company supports communities by constructing water pipelines, storage sumps, and providing treated water to nearby villages. This helps in overcoming water scarcity, particularly during the summer months, and prevents diseases caused by water contamination.
- The Company effectively treats wastewater and reuses it in various processes, such as in paper manufacturing and for irrigation purposes. This reduces the demand for fresh water and minimizes environmental pollution.
- The manufacturing units have implemented various measures to reuse water efficiently. This includes reusing backwater, secondary condensate, treated wastewater, and other sources in different processes, reducing the overall water consumption and promoting water conservation.



SDG 7: AFFORDABLE AND CLEAN ENERGY (P2, P6)

- The Company has committed a substantial capital expenditure of more than INR 500 crores to revamp and upgrade its plants, aiming to make them energy efficient, reduce emissions, and minimize waste.
- The Company has adopted greener technologies such as Elemental Chlorine Free bleaching and the construction of a Precipitated Calcium Carbonate (PCC) Plant. This allows the utilization of CO₂ emissions from its plants, significantly reducing carbon emissions. Additionally, the use of PCC in paper production enhances paper properties.
- Energy-saving Equipment Upgrades:
 - Replacement of HP & LP Screw elements in Air Compressor-1 resulted in a decrease in motor load from 630 Amps to 560 Amps, with an anticipated energy saving of 43 KW, valued at Rs. 24 Lakhs per annum.
 - Replacement of HP & LP Screw elements installed in 2011 resulted in a decrease in motor load from 562 Amps to 504 Amps, with an anticipated energy saving of 29 KW, valued at Rs. 16.06 Lakhs per annum.
 - Changing the pump impeller in the Wetlap Machine from open to closed type and reducing the motor power from 37KW, 1440 RPM to 22KW, 990 RPM has reduced the motor load from 61 Amps to 30 Amps, with an anticipated energy saving of Rs. 8.00 Lakhs per annum.
 - Optimizing the evaporator surface condenser warm water temperature has resulted in a power saving of 147 kwh/hr and a steam saving of 1 TPH at the pulp mill.
 - Optimizing the WBL temperature from the pulp mill to 4F has resulted in a reduction of 5 degrees Celsius, leading to a net steam saving of 1.12 tph LP steam at the pulp mill.
 - Upgradation of RB 4 ESP 1 and 2 Field along with the replacement of ducting has resulted in a reduction of air infiltration and stack emissions, meeting environmental norms. This has led to a power saving of 114 KW/hr.



SDG 8: DECENT WORK AND ECONOMIC GROWTH (P3, P5, P8)

- The Company has implemented policies to prevent discrimination based on race, caste, creed, nationality, or gender, ensuring a fair and inclusive workplace. To attract and retain talent, the Company focuses on continuous training, leadership development, and effective succession planning.
- The Company has implemented a Performance Appraisal System and a performance pay culture, fostering a productive workforce.
- The Company has conducted numerous training sessions and workshops covering various areas such as health & safety, environmental awareness, behavioural training, corporate governance, POSH (Prevention of Sexual Harassment), and risk management.
- The Company has implemented comprehensive CSR projects, focusing on health, education, rural development, community engagement, and livelihood interventions.
- The Company engages in meaningful dialogues with stakeholders to identify and address material issues, and valuable insights obtained from these interactions are utilized to develop strategies and establish policies.



SDG 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE (P3, P4, P8)

- The Company has provided infrastructure support to various projects aimed at improving the community's infrastructure:
 - Infrastructure support to a working women's hostel at Rajahmundry.
 - Infrastructure support to APPM Model School, Rajahmundry.
 - Infrastructure & Equipment support to Primary Health Centre, Kadiyam.



SDG 10: REDUCED INEQUALITIES (P2, P3, P5, P8)

- The Company has implemented a comprehensive policy document that strictly prohibits any discrimination based on disability. The Company provides reasonable accommodations to enable employees with disabilities to perform their duties efficiently.
- The Company promotes respect and equal opportunities within its workforce, striving to cultivate a diverse and talented workforce that can contribute to its growth and success.
- The Company has an internal policy document available and accessible to all employees and workers, ensuring transparency and equal access to information.



SDG 11: SUSTAINABLE CITIES AND COMMUNITIES (P3, P4, P7, P8)

- The Company has implemented impactful initiatives to provide assistance and support to neighbouring villages, such as the installation of state-of-the-art RO water plants, providing treated drinking water to nearby villages free of charge.
- The Company has constructed trash recycling facilities inside the manufacturing facility and interacts with the local community and workers to raise awareness about environmental conservation.
- The Company has established a well-defined Farm Forestry Programme, covered nearly 7,17,817 acres and provided economic survival for approximately 1,881 rural farmers and their communities. Nearly 2.06 billion saplings have been planted under this program.
- The Company has established skill development centres and training programs focused on enhancing the employability of local youth and empowering women through cluster tailoring centres and spoken English courses.
- These initiatives contribute to the socio-economic development of the community, foster empowerment, and promote self-sufficiency.
- The Company has proactively responded to requests from government schools by constructing toilets, supplying new equipment, and facilitating the operation of smart classrooms at zero cost.



SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION (P2, P6, P9)

- The Company strives to recycle and use a significant amount of water in its manufacturing processes, returning the majority back to the environment following treatment using industry best practices. Waste paper is reused in paper production, which consumes less energy, less water, reduces emissions, and minimizes landfill.
- The Company has adopted green technologies like Elemental Chlorine Free bleaching and is constructing a Precipitated Calcium Carbonate (PCC) Plant to utilize CO₂ emissions from its plants, significantly reducing carbon emissions. These technologies help save significant amounts of energy during the manufacturing process and minimize consumption of steam, coal, and power, contributing to sustainable production practices.
- Efforts are being made to improve procedures and make the best use of resources to satisfy market demands. The Company is dedicated to continuously lowering production costs by implementing cutting-edge technologies while enhancing the quality of its finished goods.
- The Company employs necessary technologies to stop any emissions of dangerous gases into the atmosphere and routinely checks the emissions from the production process.



SDG 13: CLIMATE ACTION (P2, P6, P7, P8)

- The Company is utilizing biofuels such as black liquor, ETP sludge, wood bark, chip dust, and knots in coal-fired boilers to replace a portion of fossil fuels.
- The Company operates the chemical recovery boiler solely with biofuel, specifically black liquor, which generates steam and captive power. This biofuel usage contributes to 65% of the power requirements at the Rajahmundry unit, significantly reducing greenhouse gas emissions.
- The Company is undertaking a project to utilize the CO₂ emissions from the stack of a rotary lime kiln, approximately 19,000 tones per annum, to produce precipitated calcium carbonate (PCC). PCC is used as a filler in the paper-making process, further reducing greenhouse gas emissions.
- The Company has implemented a dedicated and extensive farm forestry programme wherein in FY 2023-24 alone, the program distributed 1,30,49,150 clones and 7,75,84,000 seedlings. This programme promotes carbon sequestration and sustainable forestry practices, contributing to climate change mitigation.



SDG 15: LIFE ON LAND

- The Company has implemented a well-defined Farm Forestry programme, enabling marginal farmers in nearby districts to grow trees, covering about 7,17,817 acres. The Company has planted 2.06 billion saplings, contributing to increased green cover and biodiversity, thus promoting life on land.
- The Company's Farm Forestry programme enables the Company to be wood positive, ensuring that it contributes more to tree plantation than the amount of wood it consumes. APL planted 906 lakh saplings in the fiscal year to support its farm forestry efforts, further enhancing its commitment to caring for nature and the environment.
- The Company continues its focus on forestry Research & Development (R&D) programs for the development of high-yielding virgin fibre clones, aimed at increasing yield and farmer income per unit area. The Company collaborates with the Institute of Forest Genetics & Tree Breeding, Coimbatore (IFGTB), to develop new generation clones that yield better and are disease-resistant, thus promoting sustainable forestry practices.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS (P1, P3, P5, P7, P8)

- The Company's initiatives in health and preventive healthcare, education, rural development, community engagement, and livelihood interventions contribute to building stronger and more inclusive communities.
- The Company has formed a Prevention of Sexual Harassment (POSH) committee to address grievances related to gender-based issues and ensure a safe and inclusive work environment.
- The Company has implemented a Grievance Redressal policy and formed a committee dedicated to addressing workplace conditions, exemplifying its commitment to treating all employees with fairness and respect.



SDG 17: PARTNERSHIPS FOR THE GOALS (P1, P7, P8)

The Company is associated with the following trade and industry chambers/associations:

1. Confederation of Indian Industry
2. The Federation of Telangana Chambers of Commerce and Industry
3. The Federation of Andhra Pradesh Chambers of Commerce and Industry
4. Indian Paper Manufacturers Association
5. Federation of Indian Export Organizations
6. Bharat Chamber of Commerce

Additionally, The Company collaborates with the Institute of Forest Genetics & Tree Breeding, Coimbatore (IFGTB), to develop new generation clones that yield better and are disease-resistant, thus promoting sustainable forestry practices

Abbreviations used

Sl. No.	Particulars
1.	ESG: Environmental, Social and Governance
2.	SDG: Sustainable Development Goals
3.	SASB: Sustainability Accounting Standards Board
4.	GRI: Global Reporting Initiative
5.	SEBI: Securities and Exchange Board of India
6.	BRSR: Business Responsibility & Sustainability Reporting

UNSDGs

Goal	Goal statement
Goal 1 : No Poverty	An aim to eradicate poverty in totality
Goal 2 : Zero Hunger	Eliminate starvation and deprivation; set foot towards nutritional health and promote viable
Goal 3 : Good Health & Well Being	Promotes a better and a healthy lifestyle along with well being
Goal 4 : Quality Education	Goal to achieve quality learning, that is open to everyone so that they can have a better future
Goal 5 : Gender Equality	Ensures no bar with respect to gender and focuses upon women/girl empowerment
Goal 6 : Clean Water & Sanitation	Validates water availability in all areas along with sanitation and utmost cleanliness
Goal 7 : Affordable & Clean Energy	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8 : Decent Work & Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9 : Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 10 : Reduced Inequality	Reduce inequality within and among countries

Goal	Goal statement
Goal 11 : Sustainable Cities & Communities	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12 : Responsible Consumption & Production	Ensure sustainable consumption and production patterns
Goal 13 : Climate Action	Take urgent action to combat climate change and its impacts
Goal 14 : Life below water	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 15 : Life on land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16 : Peace & Justice Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17: Partnerships to achieve the Goal	Strengthen the means of implementation and revitalize the global partnership for sustainable development