

AVADH/SE/2024-25/25

July 09, 2024

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza'
C - 1, Block G, Bandra-Kurla Complex
Bandra (E)
Mumbai 400051
SYMBOL – AVADHSUGAR

The Manager
Listing Department
BSE Ltd.
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Fort
Mumbai-400 001
STOCK CODE - 540649

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations"), please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for FY 2023-24. The BRSR forms an integral part of the Company's Annual Report for the financial year 2023-24, submitted to the Exchanges vide letter of date.

This is for your information and records.

Thanking you,

Yours faithfully,
For Avadh Sugar & Energy Limited

Prashant Kapoor
Company Secretary
ACS – 15576

Encl.: as above



K. K. BIRLA GROUP OF SUGAR COMPANIES

Corporate Office: 5th Floor, Birla Building, 9/1 R. N. Mukherjee Road, Kolkata 700 001 . Email: birlasugar@birla-sugar.com

Phone: + 91 33 2243 0497 / 8, 2248 7068, 3057 3000, 3041 0900 . Fax: + 91 33 2248 6369

Regd. Office: P.O. Hargaon, Dist. Sitapur, U.P., PIN 261 121 . Website: www.birla-sugar.com . CIN:L15122UP2015PLC069635

Business Responsibility & Sustainability Report Financial Year ('FY') - 2023-24

Particulars	Page no
Section A: General Disclosures	92
Section B: Management & Process Disclosures	98
Section C: Principle-wise Performance Disclosures	100
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	100
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe	103
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	105
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders	110
Principle 5: Businesses should respect and promote human rights	112
Principle 6: Businesses should respect and make efforts to protect and restore the environment	116
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	121
Principle 8: Businesses should promote inclusive growth and equitable development	122
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	123

Section A - General Disclosures

I. Details of the listed entity:

Sr. no	Particulars	Details
1	Corporate Identity Number (CIN) of the Company	L15122UP2015PLC069635
2	Name of the Listed Entity	Avadh Sugar & Energy Limited ('ASEL')
3	Year of Incorporation	2015
4	Registered Office Address	P O Hargaon Dist. Sitapur Uttar Pradesh 261 121
5	Corporate Address	Birla Building, 5 th Floor, 9/1 R N Mukherjee Road, Kolkata 700 001
6	E-mail	birlasugar@birla-sugar.com
7	Telephone	(05862) 256220
8	Website	www.birla-sugar.com
9	Financial Year for which reporting is done	1 st April 2023 to 31 st March 2024
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited ('BSE') & National Stock Exchange of India Limited ('NSE')
11	Paid-up Capital	₹20,01,84,200
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. Devendra Kumar Sharma, Wholetime Director Email ID - dksharma@birla-sugar.com Telephone - 7081611111
13	Reporting boundary	Standalone basis
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/Services

16. Details of Business Activities (accounting for 90% of the turnover)

Sr. no	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Sugar	Production and processing of sugar from sugarcane including extracting, clarifying, evaporating the juice to concentrate it, crystallizing the concentrated juice to form sugar crystals, and drying and packaging the sugar for distribution.	71.2%
2	Industrial Alcohol	Manufacture of spirits/ industrial alcohol from molasses or other sugarcane by products. The manufacturing process involves fermentation and distillation, followed by further processing and purification to produce a high-grade ethanol/ spirit.	21.7%
3	Power	The bagasse generated from sugar production is used to generate power and supply to the electrical grid.	2.2%

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

Sr. No.	Product/Services	NIC Code	% of Turnover Contributed by the Product
1	Sugar	10721	71.2%
2	Industrial Alcohol	11019	21.7%
3	Power	35106	2.2%

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	6	3	9
International	-	-	-

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	6
International (No. of Countries)	-

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

Nil

c. A brief on types of customers

ASEL, primarily a sugar manufacturing company, serves a diverse range of customers through a business-to-business (B2B) model. The company deals with wholesalers and sells its sugar products in bulk quantities, typically 50kg sugar packets, to trade and institutional buyers including food and beverage manufacturers. Additionally, ASEL operates two distilleries producing industrial alcohol, ethanol, and rectified spirits. The ethanol is supplied to major oil companies such as Indian Oil, Bharat Petroleum, and Hindustan Petroleum for blending with petrol. Furthermore, ASEL's co-generation power plants supply electricity to the grid in Hargaon and Seohara, U.P. State, contributing to the region's energy needs. Through various channels, including distributors, direct sales, and digital marketing, ASEL effectively reaches its wide-ranging customer base.

IV. Employees:

20. Details as at the end of the financial year

a. Employees (including differently abled):

Particulars	Total (A)	Male		Female	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Permanent (D)	488	487	99.8%	1	0.2%
Other than Permanent (E)	439	438	99.8%	1	0.2%
Total employees (D + E)	927	925	99.8%	2	0.2%
Workers					
Permanent (F)	342	342	100.0%	-	0.0%
Other than Permanent (G)	751	751	100.0%	-	0.0%
Total workers (F + G)	1,093	1,093	100.0%	-	0.0%

b. Differently abled employees:

Particulars	Total (A)	Male		Female	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Permanent (D)	1	1	100.0%	-	0.0%
Other than Permanent (E)	-	-	0%	-	0.0%
Total (D + E)	1	1	100%	-	0.0%
Workers					
Permanent (F)	-	-	0.0%	-	0.0%
Other than Permanent (G)	-	-	0.0%	-	0.0%
Total (F + G)	-	-	0.0%	-	0.0%

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No & % of Females	
		No (B)	% (B/A)
Board of Directors	7	2	28.6%
Key Management Personnel	3	1	33.3%

22. Turnover rate for permanent employees and workers

Particulars	FY 23-24			FY 22-23			FY 21-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.5%	0.0%	9.5%	19.59%	0%	19.59%	21.14%	0%	21.14%
Permanent Workers	7.3%	0.0%	7.3%	6.76%	0%	6.76%	8.69%	0%	8.69%

V. Holding, Subsidiary and Associate Companies (including joint ventures):
23. (a) Names of holding / subsidiary / associate companies / joint ventures (As at March 31, 2024)

Not Applicable

(b) Does the entity indicated at column A above, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

Not Applicable

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

(ii) Turnover: ₹2,69,351.44 Lakhs

(iii) Net worth(Lakhs.): ₹1,02,832.91 Lakhs

VII. Transparency and Disclosures Compliances:
25. Complaints/ Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC) –

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 23-24			FY 22-23		
		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	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Investors (other than shareholders)	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Shareholders*	Yes	2	NIL	N.A.	NIL	NIL	N.A.
Employees and workers [^]	Yes Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms, are placed on the Company's website. The hyperlink is: http://www.birla-sugar.com/Avadh-Shareholders-Info/Business-Responsibility-Policies-Avadh	NIL	NIL	N.A.	NIL	NIL	N.A.
Customers	Yes	NIL	NIL	N.A.	NIL	NIL	N.A.
Value Chain Partners	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Others	No	NIL	NIL	N.A.	NIL	NIL	N.A.

*The Company has an effective redressal mechanism. Shareholders with concerns can contact the Company or the Registrar & Share Transfer Agent Email: kolkata@linkintime.co.in

[^]Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms, are placed on the Company's website. The hyperlink is: <http://www.birla-sugar.com/Avadh-Shareholders-Info/Business-Responsibility-Policies-Avadh>.

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk	Climate change has a profound impact on agriculture, particularly on sugar production. Altered rainfall patterns, temperature fluctuations, and extreme weather events directly influence crop yields and quality. Furthermore, increasing greenhouse gas emissions can create both regulatory and reputational challenges.	We have started tracking Scope 1, 2 and 3 GHG emissions. Additionally, ASEL is committed to enhancing climate resilience by investing in sugarcane varieties to different soils and climates, adopting improved and advanced agri-practices. The Company also continuously focuses on alternative sources of green energy.	Negative
		Opportunity	The sugarcane sector mitigates climate change by producing bioethanol, a renewable energy source. This helps decrease greenhouse gas emissions and reduces reliance on fossil fuels, aligning with the global trend toward sustainable energy adoption.		Positive
2	Water Management	Risk	Operating as a sugar producer necessitates substantial water consumption. Environmental challenges such as water scarcity and pollution pose significant risks, potentially disrupting the supply chain and escalating operational costs.	ASEL has successfully deployed a ZLD system across its distilleries, enabling efficient water reuse. Recycled water is utilized for irrigation, thereby significantly mitigating the risks associated with water scarcity. Additionally, the Company has adopted water harvesting measures such as using wells to accelerate ground water recharge.	Negative
3	Waste Management	Opportunity	Implementing efficient waste management practices allows the company to optimize resource utilization by recycling, reusing, or repurposing waste materials. This can lead to savings in costs such as raw material procurement and waste disposal.		Positive
4	Health and Safety of Employees and Workers	Risk	The sugar industry inherently carries risks to employee/worker health and safety due to the use of machinery, equipment, and complex processes. Potential hazards include accidents, injuries, or occupational illnesses, often stemming from equipment malfunctions, insufficient training, or non-adherence to safety protocols. Such incidents not only compromise employee/worker well-being but can also affect the company's reputation, lower morale, reduce employee/worker engagement, increase turnover, and hinder the ability to attract and retain talent.	The Company strengthened employee/worker health and safety by initiating comprehensive training and educational efforts on safety practices. 5-S has been implemented as tool of safety and improved working environment to employees. Investments were made in safety equipment and infrastructure, including facility enhancements to improve workplace safety. Employee/worker involvement was actively promoted by encouraging participation in safety programs and the reporting of potential hazards.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Human Capital Development	Opportunity	Investing in the development of employees/workers through training and skill-building programs can lead to increased productivity and operational efficiency. Well-trained employees/workers are better equipped to perform their roles effectively, leading to higher output and reduced wastage. Further, Well-trained employees/workers are better equipped to maintain quality standards and adhere to safety protocols, reducing the risk of product defects, recalls, and related expenses.		Positive
6	Product Quality and Safety	Risk	Compliance risks, including misleading claims, customer complaints, and regulatory fines, can be significant. Any compromise in product safety or quality undermines customer trust and damages the company's reputation. Moreover, negative publicity from safety issues can erode sales and diminish brand image.	Our production process incorporates rigorous quality control measures to uphold regulatory standards and ensure consistent product quality. Additionally, we conduct regular laboratory tests on our products to maintain optimal quality and safety.	Negative
7	Corporate Governance	Risk	The sugar industry in India is highly regulated, with policies related to pricing, export, and import. Good corporate governance ensures that the company complies with these regulations, avoiding legal issues and penalties. Also, the company must ensure that its business practices align with ethical standards and legal requirements.	To strengthen our governance framework, we have developed and implemented internal SOPs across all functional areas, tailored to meet the specific needs of our industry. Our anti-corruption protocols are rigorously enforced, fostering a culture of integrity and accountability. To promote transparency and compliance, we regularly provide training sessions for employees and workers on ethical conduct, code of conduct, and anti-bribery practices. Additionally, we maintain a comprehensive compliance monitoring system and engage in open communication with local stakeholders to establish and maintain trust	Negative

Section B- Management & Process Disclosures

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	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	Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	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	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									
5. Specific commitments, goals and targets set by the entity with defined timelines.	ASEL is committed to adhere to ESG principles and has taken significant steps to integrate these values into their operations. The Company has identified key material topics relevant to their business considering environmental and social impact and is currently in the process of finalizing a comprehensive ESG strategy and roadmap to measure performance.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met	ASEL rigorously monitors and continuously acts upon ESG performance metrics, integrating these principles as a core part of our organizational framework. Over the past year, we have successfully identified material topics and assessed associated risks and opportunities, aligning our ESG strategy with our business operations. We have also established policies in accordance with the National Guidelines on Responsible Business Conduct (NGRBC) principles and commenced tracking Scope 3 emissions to manage our carbon footprint effectively. ASEL remains committed to leveraging best practices for continuous improvement, ensuring that our ESG commitments result in meaningful outcomes.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility & sustainability report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The sugar industry is a vital component of India's rural economy, with over 50 million farmers serving as regular suppliers. The K. K. Birla Group of sugar companies, which includes Avadh Sugar, plays a significant and constructive role in the social development and upliftment of people in its command areas. To support societal well-being, the Company organizes demonstration camps to promote better farming methodologies, hosts technical seminars, offers subsidies for high-quality seeds, conducts research into high-yielding and high-sucrose sugarcane varieties, and provides loans to farmers. Additionally, Avadh Sugar has contributed to infrastructural development by establishing schools offering job-oriented education at concessional fees, as well as building hospitals, temples, and other facilities for the benefit of the communities surrounding its plants.

ASEL has established an ESG Policy that aligns with its mission and vision towards Environmental, Social, and Governance (ESG) principles. This policy enhances the Company's internal practices to align with the nine principles of the National Guidelines on Responsible Business Conduct (NGRBCs). Under this policy, ASEL have set measurable targets for ESG matters and is committed to reporting, monitoring, reviewing, and disclosing the outcomes to both employees and shareholders. The Company ensures that all employees are well-informed about the policy and its objectives by providing relevant information, instruction, and training. These efforts demonstrate ASEL's increased commitment to ESG aspects and its dedication to fostering sustainable development.

Particulars	Details
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	Mr Devendra Kumar Sharma, Wholetime Director is the highest authority responsible for implementation of Business Responsibility policies.
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, Corporate Social Responsibility (CSR) Committee is responsible for overseeing the implementation of sustainability related initiatives.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Policies covering NGRBC principles are reviewed by CSR committee									Policies are being reviewed as and when basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	ASEL has implemented a robust framework to ensure adherence to all pertinent requirements and regulations and it complies with all legal legislation, policy compliance with statutory requirements and rectification of any non-compliance is being looked after by the Whole-time Director and CSR committee on as and when required basis.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency

No

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

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

- Note 1:** P1: Code of Conduct; Suppliers' Code of Conduct and Whistleblower Policy
 P2: Product Responsibility Policy; and Sustainability Policy
 P3: Human Resource and Employee Relations Policy
 P4: Stakeholder Engagement and Advocacy Policy and Corporate Social Responsibility (CSR) Policy
 P5: Stakeholder Engagement and Advocacy Policy; Suppliers' Code of Conduct and Health, Safety, Security, Environment & Quality Policy
 P6: Health, Safety, Security, Environment & Quality Policy; Suppliers' Code of Conduct and Sustainability Policy
 P7: Stakeholder Engagement and Advocacy Policy
 P8: Stakeholder Engagement and Advocacy Policy; Sustainability Policy and Corporate Social Responsibility (CSR) Policy
 P9: Product Responsibility Policy

Section C - Principle Wise Performance Disclosur

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 programs 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	1	Training and awareness programs were conducted on the nine (9) Principles of NGRBC	100%
Key Managerial Personnel			
Employees other than BOD and KMPs			
Workers			

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,

Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine			Nil		
Settlement					
Compounding fee					
Non- Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment			Nil		
Punishment					

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

Case Details	Name of the regulatory/ enforcement agencies / judicial institutions
	Not Applicable

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.

ASEL has established a comprehensive Code of Conduct policy that articulates the principles of honesty, ethical behavior, and fairness expected from all employees, including directors, key managerial personnel, and senior management. This policy mandates the highest levels of personal and professional integrity. The Code of Conduct also prohibits directors, key managerial personnel, and senior management from receiving or offering gifts, donations, or benefits that could be perceived as unethical, allowing only nominal commemorative gifts. Additionally, ASEL's Whistle Blower policy, applicable to all employees and directors, defines unethical and improper practices. It provides clear guidelines for accessing the Ombudsperson and details the mechanisms and remedies available for whistleblowing. Moreover, ASEL requires its suppliers to conduct their business ethically and comply with relevant laws as specified in the Supplier's Code of Conduct.

<http://birla-sugar.com/Assets/Avadh/Avadh-Sugar-Code-of-Conduct.pdf>

<http://www.birla-sugar.com/Assets/Avadh/Avadh-Sugar-Whistle-Blower-Policy.pdf>

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

Case Details	FY 23-24	FY 22-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particulars	FY 23-24		FY 22-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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 23-24	FY 22-23
Number of days of accounts payables	57 Days	59 Days

9. Open-ness of business

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

Parameter	Metrics	FY 23-24	FY 22-23
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	NA	NA
	b. Sales (Sales to related parties / Total Sales)	NA	NA
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NA	NA
	d. Investments (Investments in related parties / Total Investments made)	NA	NA

*Interpretation of Trading House as per guidance given under the Income Tax Act, 1961, refers to a business that primarily engages in trading and export of various goods or products. Such businesses often play a crucial role in facilitating international trade by sourcing, purchasing, and selling goods to international markets.'

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	Topics/ principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Training and awareness programs were conducted on the nine (9) Principles of NGRBC	40%

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

Yes. Conflict of Interest Clause forming part of Code of Conduct mandates that directors, KMPs, and senior management personnel must always act in the best interests of the Company and avoid any situation where their personal interests may conflict or appear to conflict with those of the Company. Any individual aware of an actual or potential conflict must promptly disclose it to the Board of Directors (for KMPs and senior management) or to the Chairperson (for directors). To mitigate conflicts, directors and KMPs are prohibited from receiving personal benefits from entities seeking to do business with the Company, participating in decisions where they have a direct or indirect interest, and receiving remuneration for services rendered for the Company from any source other than the Company itself. These measures are designed to uphold the highest standards of integrity and transparency within the organization.

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

Essential Indicators

- 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.

Particulars	FY'24	FY'23	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	₹5,423.91 lakhs	-

- Does the entity have procedures in place for sustainable sourcing? Yes
 - If yes, what percentage of inputs were sourced sustainably?

The Company procures nearly 100% of its raw materials sustainably from the cane-growing areas around its sugar mills. Sourcing raw materials from nearby locations allows the Company to minimize transportation costs effectively. Additionally, a portion of the sugarcane is transported to the mill using bullock carts, contributing to reduced pollution levels.

- 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

Plastics (including packaging)	Plastic is used for packaging certain products which is subsequently reclaimed by a CPCB-registered third party. Additionally, we ensure that all plastic we introduce into the market is offset by meeting our Extended Producer Responsibility requirements as stipulated in the Plastic Waste Management Rule, 2018.
E-waste	The Company's products and packaging materials do not contain electrical or electronic components, which means that no E-waste is generated during the production, use, or disposal of our products.
Hazardous waste	The packaging of our products sold does not generate any hazardous waste due to its characteristics
Other Waste	NIL

- 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.

EPR is applicable to ASEL under the Central Pollution Control Board (CPCB) guidelines. We are committed towards following the rules and regulations governing EPR and registered with the respective authority.

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?

No.

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
No		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 23-24	FY 22-23
Molasses: It is a thick, dark syrup that is a byproduct of the sugar refining process. Rich in nutrients like iron and calcium, it is used in baking, animal feed, fermentation for alcohol (ethanol) production, and as a soil conditioner. *	-	-
Bagasse: It is the fibrous material that remains after crushing sugarcane stalks to extract their juice. It has various use cases, including serving as a raw material for paper production and biodegradable products. However, its primary use is as a biofuel in furnaces to produce steam, which generates power.	More than 10%	More than 10%

*Almost 100% of the molasses generated through cane crushing operation is utilized to manufacture ethanol.

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

Particulars	FY 23-24			FY 22-23		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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)	Health Insurance		Life/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	487	487	100.0%	487	100.0%	NA	NA	-	0.0%	-	0.0%
Female	1	1	100.0%	-	0.0%	1	100.0%	-	0.0%	-	0.0%
Total	488	488	100.0%	488	100.0%	1	100.0%	-	0.0%	-	0.0%
Other than Permanent Employees											
Male	438	438	100.0%	438	100.0%	NA	NA	-	0.0%	-	0.0%
Female	1	1	100.0%	1	100.0%	1	100.0%	-	0.0%	-	0.0%
Total	439	439	100.0%	439	100.0%	1	100.0%	-	0.0%	-	0.0%

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

Category	Total (A)	Health Insurance		Life/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	342	342	100.0%	342	100.0%	NA	NA	-	0.0%	-	0.0%
Female	-	-	0.0%	-	0.0%	-	0.0%	NA	NA	-	0.0%
Total	342	342	100.0%	342	100.0%	-	0.0%	-	0.0%	-	0.0%
Other than Permanent Workers											
Male	751	751	100.0%	751	100.0%	NA	NA	-	0.0%	-	0.0%
Female	-	-	0.0%	-	0.0%	-	0.0%	NA	NA	-	0.0%
Total	751	751	100.0%	751	100.0%	-	0.0%	-	0.0%	-	0.0%

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

Particulars	FY 2023 - 24	FY 2022 - 23
Cost incurred on well-being measures as a % of total revenue of the company	0.1%	0.1%

2. Details of retirement benefits for current and previous financial year

Benefits	FY 23-24			FY 22-23*		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.0%	100.0%	Yes	99.0%	99.0%	Yes
Gratuity	100.0%	100.0%	Yes	89.0%	91.4%	Yes
ESI	-	-	-	-	-	-

3. Accessibility of workplaces

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

Yes

All the premises of the Company except the plant area are accessible to differently abled visitors. Wheelchair ramps and appropriate signages are provided for the convenience of differently abled visitors.

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

Yes. ASEL recognizes that human resources are the backbone of the organization and that fostering a culture of mutual trust, respect, fairness, and transparency is crucial for the success and well-being of employees. ASEL has implemented Human Resource and Employee Relations (HRER) and Equal Opportunity policies that ensure non-discrimination in recruitment and employment based on caste, creed, gender, race, religion, disability, or sexual orientation. These policies also mandate that physical infrastructure complies with accessibility standards prescribed by the Government of India. The selection process for all candidates, including those with disabilities, is merit-based and focuses solely on skills and competence.

<https://www.birla-sugar.com/Assets/Avadh/2-HR-ER-POLICY.pdf>

<https://www.birla-sugar.com/Assets/Avadh/Equal%20Opportunity%20Policy%20ASEL.pdf>

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 in %	Retention rate in %	Return to Work rate in %	Retention rate in %
Male	No cases of parental leave		No cases of parental leave	
Female				
Total				

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.

Particulars	Yes/No	If yes, then give details of the mechanism in brief
Permanent Employees	Yes	The Company has a comprehensive Grievance Redressal Policy, with mechanisms for receiving and addressing grievances that vary depending on the nature of the complaint. The HR department manages employee relations and is the primary point of contact for filing complaints or grievances. Additionally, the Company has a robust Whistle Blower Policy that allows employees to confidentially report ethical concerns such as fraud or corruption without fear of retaliation. Employees are also supported by labour unions and can file complaints through their union, which are carefully evaluated and addressed by the Company. Committed to adhering to all social regulations and compliances, the Company fosters a positive and inclusive workplace culture. In case of any regulatory or policy violations, the Company takes prompt and appropriate action to address the issue and prevent future occurrences.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	
Other than Permanent Workers	Yes	

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

Category	FY 23-24			FY 22-23		
	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						
Male	487	7	1.4%	503	16	3.2%
Female	1	-	0.0%	1	-	0.0%
Total	488	7	1.4%	504	16	3.2%
Total Permanent Workers						
Male	342	15	4.4%	408	22	5.4%
Female	-	-	0.0%	0	-	-
Total	342	15	4.4%	408	22	5.4%

* Note: Total number of permanent employees & workers is restated for the FY (22-23).

8. Details of training given to employees

Category	FY 23-24					FY 22-23				
	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	925	698	75.5%	708	76.6%	903	632	70.0%	685	75.9%
Female	2	2	100.0%	2	100.0%	2	1	50.0%	-	0.0%
Total	927	700	75.5%	710	76.6%	905	633	69.9%	685	75.9%
Workers										
Male	1,093	714	65.3%	764	69.9%	1180	773	65.5%	926	78.5%
Female	-	-	0.0%	-	0.0%	-	-	0.0%	-	0.0%
Total	1,093	714	65.3%	764	69.9%	1180	773	65.5%	926	78.5%

9. Details of performance and career development reviews of employees

Category	FY 23-24			FY 22-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	925	691	74.7%	903	634	70.2%
Female	2	2	100.0%	2	1	50%
Total	927	693	74.8%	905	635	70.2%
Workers						
Male	1093	799	73.1%	1180	774	65.6%
Female	-	-	0.0%	0	0	0%
Total	1093	799	73.1%	1180	774	65.6%

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 of such system?

Yes. ASEL has implemented a comprehensive occupational health and safety management system that underscores the Company's commitment to maintaining high standards in health, safety, security, environment, and quality (HSSEQ) across all business operations. This system encompasses compliance with all relevant statutory and legal requirements related to HSSEQ and strives to adopt international best practices. It includes measures to minimize occupational health and safety risks, pollution, and waste, while promoting resource

conservation. The Company provides necessary financial and human resources for continuous improvement, conducts regular audits and risk assessments, and integrates HSSEQ parameters in decision-making processes. Additionally, it ensures stakeholder engagement, communication, and training to enhance HSSEQ awareness and competence. Furthermore, ASEL's health and safety policy ensures thorough coverage and protection for all employees. The management is committed to the well-being of its workforce by developing and executing a detailed plan aimed at safeguarding their health and safety, achieving 100% coverage.

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

ASEL prioritizes the identification of work-related hazards and the assessment of risks as a fundamental component of maintaining a safe and healthy workplace for its employees. The Company conducts regular audits, facilitated by internal and external experts, to detect potential hazards and provide recommendations for preventing accidents and injuries. These audits are supplemented by surprise health and safety audits, ensuring a robust hazard identification process.

ASEL's hazard identification process is rigorously audited by a cross-functional team and reviewed during safety committee meetings with top management. In the event of system deviations, workplace environmental upsets, incidents, accidents, or ill health, prompt corrective and preventive measures are implemented through proper investigation and Root Cause Analysis.

HSSEQ parameters are integrated into all decisions regarding the purchase of equipment, machinery, and materials, as well as in the selection and placement of personnel and service providers. The Company has instituted a systematic process for hazard identification across various sections of the plant, with a dedicated safety committee conducting risk assessments. This initiative is supported by higher management through training and workshops to enhance employees' ability to identify work-related hazards effectively.

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

Yes. ASEL through its HSSEQ systems make continual efforts to create a pro-active and learning organization to enhance HSSEQ awareness and competence among employees, business associates and community through effective stakeholder engagement, communication, and training. Regular dialogue and engagement exercises are conducted with workers to understand if there are any work-related hazards being encountered and accordingly develop action plans.

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

Yes. ASEL ensures that all its employees and workers have access to non-occupational medical and healthcare services.

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

Safety Incidents/Numbers	Category	FY 23-24	FY 22-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	4
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

ASEL implements comprehensive measures to ensure a safe and healthy workplace, reflecting its commitment to the health, safety, and security of its employees and workers. The Company's policy is supported by robust implementation mechanisms, including annual safety audits conducted by independent third-party auditors in accordance with BIS-

14489 and Rule No. (10)(4) of the Manufacture, Storage, and Import of Hazardous Chemicals Rules 1989. ASEL's safety committee continuously oversees safety preparedness across all facilities, holding frequent meetings with a particular focus on boiler safety precautions. Onsite emergency plans are developed by an independent agency, detailing analyses of potential accident types, triggering events, and hazards within the premises. Comprehensive safety training is provided to all employees and workers, including security and contractual staff, covering emergency assembly points, shutdown procedures, communication methods, and recommissioning assessments. Regular fire safety drills are conducted to rehearse emergency situations, including communication protocols with internal and external authorities, activation of alarm systems, firefighting, first aid, and medical management procedures. These drills ensure that all health and safety requirements are met and potential incidents are effectively mitigated. Additionally, ASEL promotes a harassment-free workplace through systems and practices that enable employees to discharge their responsibilities with confidence, thereby enhancing overall workplace safety and security.

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

Type	FY 23-24			FY 22-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	-	NIL	NIL	-
Health & Safety	NIL	NIL		NIL	NIL	

14. Assessments for the year:

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

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

In response to recommendations from safety committee meetings and safety audit plant reports, ASEL is currently implementing several corrective actions to enhance workplace safety and address significant risks and concerns. To better manage emergencies, the company is evaluating the establishment of a more spacious assembly point for employee gatherings. Additionally, there are plans to enhance the visibility of the safety policy, safe operation procedures, and fire prevention cautionary boards, particularly in the bagasse area. Comprehensive employee training programs are being developed, focusing on accident prevention principles, plant housekeeping, safe handling of chemicals and ethanol, and the proper use of personal protective equipment (PPE). Efforts are also underway to improve the display of first aid charts and single-line diagrams for handling electrical equipment in MCC Rooms. Maintenance initiatives include the upkeep of electrical paneling and circuit breakers, as well as the improved display of material safety data. ASEL remains steadfast in its commitment to providing safe and healthy working conditions, continually reviewing, updating, and enhancing its health and safety practices.

Leadership Indicators

- 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

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

The Company is highly vigilant about ensuring that its value chain partners discharge their obligations in respect of workers' rights and welfare. The Company ensures that applicable labour laws are complied with, in letter and spirit.

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

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 23-24	FY 22-23	FY 23-24	FY 22-23
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

- 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)

No

- Details on assessment of value chain partners:

Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%

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

No corrective action plan has been necessitated on the above-mentioned parameters.

PRINCIPLE 4. Businesses should respect the interests of and be responsive to all its stakeholders

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

ASEL recognizes the critical importance of effective stakeholder engagement for achieving sustainability and inclusive growth and employs a systematic approach to identify key stakeholders. This process begins with structured qualitative methods, including internal brainstorming sessions to pinpoint the diverse individuals and entities impacted by the organization's activities, particularly within the complex sugar industry, which involves farmers, associations, sugarcane development societies, and councils. Following identification, ASEL conducts a thorough stakeholder analysis, assessing each stakeholder based on their power, legitimacy, and urgency. This analysis enables the classification and prioritization of stakeholders into categories such as disadvantaged, vulnerable, marginalized, or non-marginalized groups. ASEL's engagement strategy is meticulously designed to address the concerns and expectations of all stakeholders, with a special emphasis on those who are disadvantaged, vulnerable, or marginalized. By integrating respect for human rights into its management systems and ensuring access to grievance mechanisms, ASEL fosters transparent and ethical interactions with stakeholders.

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

Sr. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of Engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	E-mails, Meetings, Notice Board, town halls, goal setting and performance appraisal meetings / review, exit interviews, engagement survey	Regularly	To understand employee grievances, problems faced in the day-to-day workings; any suggestions or feedback for improvement in the on-going practices within the organisation.
2	Farmers	Yes	Focus group discussions with farmers' representatives	Regularly	The main stakeholders at the local level are the farmers who grow sugar cane. The farmers are regularly engaged through farmer associations and representatives to understand their concerns with respect to yield, pricing etc.
3	Government	No	Advocacy meetings with local / state / national government and ministries, seminars, media releases, conferences, membership with industry bodies	On going	Changes in regulatory frameworks, employment, environmental measures, policy advocacy, local infrastructure, proactive engagement
4	Customers	No	E-mails, Feedback forms, Online survey	Regularly	As the company is the B2B market it regularly requests for feedback from customers with respect to sugar quality viz. colour, moisture, fine grains, and pricing of the product.
5	Shareholders	No	Quarterly reports, Annual Meetings, Annual Reports.	Quarterly	Purpose of engagement with shareholders is to apprise them about the financial performance of the company. ASEL chairman and directors also address any queries that the shareholders may have with respect to firm's operations and performance.
6	Community	Yes	Meets (of community / local authority and town council / committee / location head), community visits and projects, partnership with local charities, volunteerism, seminars / conferences.	All year round	Local communities surrounding the ASEL's plants are recognised as marginalised groups and the purpose of engagement is to understand their concerns. This helps the company to accordingly implement practices for their upliftment.

Leadership Indicators

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.

No

PRINCIPLE 5. Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy (ies) of the Company:

Category	FY 23-24			FY 22-23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	488	235	48.2%	667	163	24.4%
Other than permanent	439	349	79.5%	238	149	62.6%
Total Employees	927	584	63.0%	905	312	34.5%
Workers						
Permanent	342	93	27.2%	754	217	28.8%
Other than permanent	751	536	71.4%	426	211	49.5%
Total Employees	1,093	629	57.5%	1,180	428	36.3%

Note: ASEL has human rights trainings for its permanent category of employees and workers as a part of their training programme conducted on regular basis. Also, The Company has focused on providing and spreading human rights awareness within the other than permanent category.

2. Details of minimum wages paid to employees and workers:

Category	FY 23-24				FY 22-23					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	488	6	1.2%	482	98.8%	667	164	24.6%	586	87.9%
Male	487	6	1.2%	481	98.8%	666	164	24.6%	585	87.8%
Female	1	-	0.0%	1	100.0%	1	-	0.0%	1	100.0%
Other than Permanent	439	15	3.4%	424	96.6%	238	90	37.8%	148	62.5%
Male	438	15	3.4%	423	96.6%	237	89	37.6%	148	62.5%
Female	1	-	0.0%	1	100.0%	1	1	100.0%	0	0%
Workers										
Permanent	342	3	0.9%	339	99.1%	754	296	39.3%	614	81.4%
Male	342	3	0.9%	339	99.1%	754	296	39.3%	614	81.4%
Female	-	-	0.0%	-	0.0%	-	-	0.0%	-	0.0%
Other than Permanent	751	55	7.3%	696	92.7%	426	334	78.4%	92	21.6%
Male	751	55	7.3%	696	92.7%	426	334	78.4%	92	21.6%
Female	-	-	0.0%	-	0.0%	-	-	0.0%	-	0.0%

3. Details of remuneration/salary/wages

a. Median remuneration/ wages:

Category	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration/ salary /wages of respective category
Board of Directors [^]	5	14,00,000.0	2	13,30,000.0
Key Managerial Personnel	2	1,80,16,600.0	1	4,78,090.0
Employees other than BoD and KMP	923	4,03,623.0	2	3,35,010.0
Workers	1093	3,79,227.0	-	-

[^]Sitting fees and commission are reported to the Board of Directors. Whole time director remuneration is reported under Key Managerial Personnel

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

Particulars	FY 23 -24	FY 22 - 23
Gross wages paid to females as % of total wages	0.1%	0.1%

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.

ASEL has established a focal point for addressing human rights impacts and issues caused or contributed to by the business. ASEL's commitment to human rights is embedded in various policies, including the Stakeholder Engagement Policy, Code of Conduct, Whistle Blower Policy, and Supplier's Code of Conduct. These policies collectively emphasize the respect for human rights of all stakeholders, particularly vulnerable and marginalized groups, and extend this commitment across the entire business value chain. The Code of Conduct ensure non-discrimination and equal treatment for internal stakeholders, addressing all individuals based solely on their abilities, without regard to race, caste, creed, religion, age, disability, gender, sexual orientation, or marital status. ASEL is dedicated to maintaining a harassment-free work environment, with specific mechanisms to prevent and address

complaints of sexual harassment. The Supplier Code of Conduct extends these principles to the supply chain, mandating suppliers to uphold labor and human rights rigorously, including prohibiting child labor, forced labor, and discrimination, while ensuring fair and respectful treatment of employees/workers.

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

ASEL's grievance redressal policy ensures a swift and effective mechanism for addressing stakeholder concerns, fostering strong stakeholder relations and confidence. Applicable to all individuals associated with ASEL, including permanent, temporary, and contractual employees/workers, directors, consultants, contractors, and partners, the policy provides a reliable contact point for queries and grievances. The Grievance Redressal Mechanism covers all stakeholders, who can report concerns via a dedicated email ID. The Company Secretary & Compliance Officer oversees compliance and ensures timely and fair resolution of complaints, maintaining confidentiality throughout. Continuous process improvements are made based on stakeholder feedback. Also, ASEL have appointed labour welfare officer for each of its units who is responsible for addressing any grievance or complaints.

The Company reinforces this commitment through various mechanisms, including the Legal Department, and Audit Committee, which facilitate the resolution of grievances from all stakeholders. ASEL upholds an open-door policy, welcoming all employees/workers –whether permanent, temporary, or contractual—to freely discuss any concerns related to human rights, ethics, or other matters.

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

Particulars	FY 23-24			FY 22-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	-	NIL	NIL	-
Discrimination at Workplace	NIL	NIL		NIL	NIL	
Child Labour	NIL	NIL		NIL	NIL	
Forced Labor / Involuntary Labour	NIL	NIL		NIL	NIL	
Wages	NIL	NIL		NIL	NIL	
Other Human Rights Related Issues	NIL	NIL		NIL	NIL	

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

Particulars	FY 23 - 24	FY 22 - 23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

ASEL's culture upholds respect and dignity for all employees. Various mechanisms are in place to protect complainants, with the primary method being the maintenance of confidentiality. To prevent any adverse repercussions for the complainant, their identity is fully kept confidential if possible. ASEL's grievance redressal policy is implemented with the focus of ensuring confidentiality of the complainant's information in order to prevent adverse consequences to the complainant. Also, the Whistle Blower Policy specifies that inquiries should be conducted with strict confidentiality, ensuring a fair and unbiased process for complete fact-finding. Additionally, the Ombudsman and the Audit Committee are responsible for maintaining the confidentiality of whistleblowers and witnesses who provide information. The Company's Code of Conduct includes a clause for the prevention of sexual harassment, ensuring a non-hostile work environment free of harassment and discrimination, particularly for women, and outlines measures for protection and redressal of complaints.

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

Yes. The company ensures the incorporation of human rights clauses in all external agreements, with specific language in supplier contracts detailing expectations for human rights protection. Suppliers are required to respect human rights by prohibiting forced labor, child labor, and discrimination. Additionally, suppliers must uphold their employees' rights to freedom of association, participation, and collective bargaining. Before being onboarded by the company, all suppliers must agree to and sign these categorical requirements. To guarantee adherence to these human rights standards, ASEL has implemented mechanisms for regular monitoring and compliance checks.

10. Assessments for the year

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	NIL
Forced Labour / Involuntary Labour	NIL
Sexual Harassment	NIL
Discrimination at workplace	NIL
Wages	NIL

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.

None

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?

Yes.

All the premises of the Company except the plant area are accessible to differently abled visitors. Wheelchair ramps and appropriate signages are provided for the convenience of differently abled visitors.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at Workplace	NIL
Child Labour	NIL
Forced Labour/Involuntary Labour	NIL
Wages	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'24	FY'23
From renewable sources		
Total electricity consumption (A) (GJ)	-	-
Energy fuel consumption (B) (GJ)	1,36,32,021.9	1,67,20,784.2
Energy consumption through other sources (C) (GJ)	-	-
Total energy consumed from renewable sources (A+B+C)	1,36,32,021.9	1,67,20,784.2
From non – renewable sources		
Total electricity consumption (D) (GJ)	2,474.1	4,078.3
Total fuel consumption (E) (GJ)	3,271.7	-
Energy consumption through other sources (F) (GJ)	-	-
Total energy consumed from non – renewable sources (D+E+F) (GJ)	5,745.8	4,078.3
Total energy consumed (A+B+C+D+E+F) (GJ)	1,36,37,767.7	1,67,24,862.5
Energy intensity per rupee of turnover (GJ/₹ in millions) (Total energy consumed/ Revenue from operations)	0.00051	0.00060
Energy intensity per rupee of turnover adjusted for Purchasing Price Parity (PPP) (GJ/₹ in millions) (Total energy consumed / Revenue from operations adjusted For PPP)	0.01061	0.01253
	-	-
Energy intensity in terms of physical output (GJ/MT of product sold)*	13.2	15.5

*Product sold includes sugar, molasses, bagasse and ethanol.

^In accordance with the BRSR guidelines, self-generated renewable electricity consumption is reported solely as fuel consumption. Also, electricity consumption for FY 22-23 has been restated as per IPCC guidelines to ensure comparability of information.

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

No.

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

No. None of our sites comes under PAT scheme as Designated Consumers.

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

Parameter	FY'24	FY'23
Water withdrawal by source (in kilolitres) – values in m3		
(i) Surface water		-
(ii) Groundwater	13,06,998.0	11,15,671.0
(iii) Third party water		-
(iv) Seawater / desalinated water		-
(v) Others		-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	13,06,998.0	11,15,671.0
Total volume of water consumption (in kilolitres)	13,06,998.0	11,15,671.0
Water intensity per rupee of turnover (Kilolitres / ₹) (Total water consumption / Revenue from operations)	0.00005	0.00004
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Kilolitres / ₹ in millions) (Total Water Consumption / Revenue from Operations adjusted for PPP)	0.00102	0.00084
Water intensity in terms of physical output (KL/MT of product sold)*	1.3	1.0

*Product sold includes sugar, molasses, bagasse and ethanol.

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

No.

4. Provide the following details related for water discharge:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		-
- With treatment – please specify level of treatment	10,27,238.0	8,50,895.0
(ii) To Groundwater		
- No treatment		-
- With treatment – please specify level of treatment	1,42,586.0	-
(iii) To Seawater		
- No treatment		-
- With treatment – please specify level of treatment		-
(iv) Sent to third-parties		
- No treatment		-
- With treatment – please specify level of treatment		-
(v) Others		
- No treatment		-
- With treatment – Water treated with Tertiary treatment level in ETP		-
Total water discharged (in kilolitres)	11,69,824.0	8,50,895.0

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

No.

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

Yes. The Company is one of the few sugar factories to work towards achieving Zero Liquid Discharge (ZLD) for all its distilleries.

6. Please provide details of air emissions (other than GHG emissions) by the entity -

Parameter	Unit	FY 23-24	FY 22-23
NOx	kg	0.0164	Not Available
Sox	kg	0.0102	Not Available
Particulate matter (PM)	mg/Nm ³	2,508.9	423.90
Persistent organic pollutants (POP)	kg	Not available	Not available
Volatile organic compounds (VOC)	kg	Not available	Not available
Hazardous air pollutants (HAP)	kg	Not available	Not available

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.

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

Parameter	Unit	FY 23-24	FY 22-23
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)	MTCO ₂ e	51,801.2	20,69,079.5
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)	MTCO ₂ e	492.1	811.1
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MTCO ₂ e / ₹ in Million	0.000002	0.000074
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MTCO ₂ e / ₹ in Million	0.000041	0.001551
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	MTCO ₂ e / MT of product sold	0.1	1.9

*Products sold includes sugar, molasses, bagasse and ethanol.

Note: The Company has calculated its Scope 1 and Scope 2 emissions in accordance with the IPCC guidelines and the GHG Protocol. This methodology has resulted in a significant decrease in reported Scope 1 emissions due to the exclusion of emissions from biofuels, which are considered out of scope or classified as avoided emissions. Consequently, 1.36 million metric tons of CO₂ emissions have not been included in the Scope 1 emissions for the current year. Also, Scope 2 emissions has been restated in accordance with IPCC guidelines and GHG protocol.

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.

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

No. The Company currently does not have any active projects on reducing Green House Gas emission. However, the organization is committed to minimizing its emissions and carbon footprint.

9. Provide details related to waste management by the entity

Parameter	FY 23-24	FY 22-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	687.8	354.8
E-waste (B)	0.9	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	2.9	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	2.5	3.2
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	457.1	616.6
Total (A+B + C + D + E + F + G + H)	1,151.2	974.6
Waste intensity per rupee of turnover (Metric ton / ₹ in million) (Total waste generated / Revenue from operations)	0.00000004	0.00000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Metric ton / ₹ in million) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000090	0.00000073
Waste intensity in terms of physical output (MT/MT of product sold) *	0.001	0.001
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1,150.5	970.6
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	1,150.5	970.6
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.7	4.0
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	0.7	4.0

*Product sold includes sugar, molasses, bagasse and ethanol.

^Numbers have been restated to ensure comparability of information

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

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.

Our sugar production from sugarcane exemplifies an eco-friendly cycle, where by-products like bagasse are used for power generation, molasses for distillery products, and press mud and ash for organic manure. We have established comprehensive waste management guidelines for all units, covering both hazardous and non-hazardous waste, with regular performance monitoring. Consequently, most by-products and waste from our manufacturing processes are effectively recycled. We strictly adhere to all applicable norms for liquid effluent management, evidenced by our sewage treatment plant's capacity to treat up to 200 liters per ton of crushed cane. One of our production units operates as a Zero Liquid Discharge (ZLD) unit, and there is no distillery spent wash generated.

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.

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

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

Name and brief details of project.	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
NIL					

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

S. No	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	None	NA	NA	NA

Leadership Indicators

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

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

- (i) Name of the area:
(ii) Nature of operations:

Parameters	FY 24	FY 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 / turnover) (KL/Million Rupees)	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
- Please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
- Please specify level of treatment	-	-

Parameters	FY 24	FY 23
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
- Please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
- Please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of 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.

No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct and 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:

Sr No	Initiative Undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
		Not Applicable	

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?

None

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. 5
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

Sr. no.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Indian Sugar Mills Association	National
2	UP Sugar Mills Association	State
3	Confederation of Indian Industry	National
4	Federation of Indian Chamber of Commerce and Industry	National
5	Associated Chambers of Commerce and Industry of India	National

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

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

The company has no complaints or issues in progress regarding anti-competitive conduct. Hence, corrective actions on these issues are not applicable for ASEL.

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web link, if available
NIL					

PRINCIPLE 8. Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL					

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

Sr. No	Name of Project for which R&R is ongoing	Corrective action taken	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
NIL							

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

The company actively engages with the community by holding group meetings with panchayat representatives, enabling the company to identify and understand any community issues or concerns. These meetings provide a platform for the community to address problems or complaints through informal communication with the company. Additionally, ASEL has established a dedicated email address for the community to communicate any concerns formally and directly.

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

Particulars	FY 23-24	FY 22-23
Directly sourced from MSMEs/ small producers	2.1%	1.8%
Directly from within India	100.0%	100.0%

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	FY23-24	FY22-23
Rural	-	-
Semi-urban	-	-
Urban	95.3%	94.4%
Metropolitan	4.7%	5.6%

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

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 Not Applicable entity in designated aspirational districts as identified by government bodies

Sr. No.	State	Aspirational District	Amount spent (In ₹)
Not Applicable			

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

Sr. 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		

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.

As part of ASEL's product policy, any matters raised by customers through any mode of communication are promptly and appropriately addressed. Consumers have multiple channels to reach out to the company. For complaints, feedback, or suggestions, they can directly contact the company via telephone or email. Additionally, specific consumer issues can be raised with the sales representative or channel partner with whom they have regular contact.

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

Particulars	As a percentage to the total turnover
Environmental and social parameters relevant to the product	All our products meet regulatory requirements, with necessary information and FSSAI certification details disclosed on all packaging.
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particulars	FY 23-24			FY 22-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	-	NIL	NIL	-
Advertising	NIL	NIL		NIL	NIL	
Cyber-security	NIL	NIL		NIL	NIL	
Delivery of essential services	NIL	NIL		NIL	NIL	
Restrictive Trade Practices	NIL	NIL		NIL	NIL	
Unfair Trade Practices	NIL	NIL		NIL	NIL	
Other	NIL	NIL		NIL	NIL	

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

Particulars	Number	Reasons for recalls
Voluntary recalls	NIL	NA
Forced recalls	NIL	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.

A framework / policy relating to cyber security and data privacy is available on ASEL's intranet portal.

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

There are no issues with respect to advertising, data privacy or product re-calls. Hence, undertaking corrective actions on such parameters is not applicable.

7. Information relating to data breaches:

- a. Number of instances of data breaches:

No data breach incident

- b. Percentage of data breaches involving personally identifiable information of customer:

0%

- 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)

Information relating to the products can be accessed at <http://www.birla-sugar.com/Our-Products>

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

ASEL adheres to the statutory requirements and have disclosed required information on its products.

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)

ASEL adheres to the statutory requirements and have disclosed required information on its products. There was no survey conducted by the Company with regard to customer satisfaction.