

CFL/SE/2024-25/JULY/ 03

July 09, 2024

The Manager (Listing) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: “COSMOFIRST”
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Subject: Submission of Business Responsibility & Sustainability Report

Dear Sir,

In Compliance with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find attached Business Responsibility and Sustainability Report for FY 2023- 24.

This Report forms an integral part of the Annual Report FY 2023-24 which can also be accessed at the company’s website at <https://www.cosmofirst.com/investors/annual-reports>

You are requested to take the same on your records.

Thanking You

Yours faithfully
For **Cosmo First Limited**
(Formerly *Cosmo Films Limited*)

Jyoti Dixit
Company Secretary & Compliance Officer

Encl.: as above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR FY 2023-24

Cosmo believe in partnering & empowering our stakeholders and creating a culture of transparency and accountability. We see our responsibility to take the lead in sustainable development not only as a duty to the society but also as an opportunity to do well by doing good. By embracing sustainable development and going beyond minimum information disclosure requirements and regulatory compliance, we aim to protect and deliver value to all our stakeholders. This report speaks about the Company's ESG approach which propels the business strategy to deliver Company's purpose and pursue sustainable goals.

SECTION A: GENERAL DISCLOSURES

I. **Details of the listed entity**

1. Corporate Identity Number (CIN) of the Listed Entity - L92114DL1976PLC008355
2. Name of the Listed Entity - COSMO FIRST LIMITED (Formerly Cosmo Films Limited) (the Company)
3. Year of incorporation - 1976
4. Registered office address - 1st Floor, Uppal Plaza, M-6 Jasola District Centre, New Delhi - 110025
5. Corporate address: 1st Floor, Uppal Plaza, M-6 Jasola District Centre, New Delhi - 110025
6. E-mail - investor.relations@cosmofirst.com
7. Telephone - 011-49494949
8. Website - www.cosmofirst.com
9. Financial year for which reporting is being done - 2023-2024
10. Name of the Stock Exchange(s) where shares are listed - National Stock Exchange (COSMOFIRST) Bombay Stock Exchange (508814)
11. Paid-up Capital - ₹ 26,24,97,270
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report -
 Jyoti Dixit-Company Secretary
jyoti.dixit@cosmofirst.com
 011-49494949
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) - Standalone Basis
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):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturer of Flexible Packaging Films (including Value added oriented films for packaging, labels, lamination and industrial applications). The Company has three plants in India (Maharashtra & Gujarat).	99%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacture of Flexible Packaging Films (including Value added oriented films for packaging, labels, lamination and industrial applications)	22201	99%

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	3	5	8
International	0	6	6

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Prominent share in the Indian market across India
International (No. of Countries)	100+

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

44%

c. A brief on types of customers

Cosmo First Limited provides industry-first niche solutions in the areas of packaging, lamination, industrial and labelling applications. The Company's customer base includes the leading FMCG brands in India and globally, flexible packaging converters, label manufacturers and an extensive network of channel partners across the world for distribution of its range of flexible packaging films.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,170	1,093	93%	77	7%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1,170	1,093	93%	77	7%

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
WORKERS						
4.	Permanent (F)	70	70	100%	-	-
5.	Other than Permanent (G)	1,568	1,551	99%	17	1%
6.	Total workers (F + G)	1,638	1,621	99%	17	1%

b. Differently abled Employees and workers:

S. 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)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	3	1	33.33%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	17.90%	2.20%	20.10%	12.9%	2.8%	15.6%	11.9%	1.95%	13%
Permanent Workers*	18%	0%	18%	6.1%	0%	6.1%	14.9%	0%	14.9%

*As per SEBI Guidelines, for calculating turnover rate, persons leaving the employment shall include those who left the entity voluntarily or due to dismissal, termination, retirement or death in service.

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

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

S. No.	Name of the holding / Subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	CF (Netherlands) Holding Limited B.V.	Subsidiary	100	No

S. No.	Name of the holding / Subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
2	Cosmo Films Japan, GK	Subsidiary	100	No
3	Cosmo Films Singapore Pte Limited	Subsidiary	100	No
4	Cosmo Films Korea Limited	Subsidiary	100	No
5	Cosmo Films Inc.	Subsidiary	100	No
6	CF Investment Holding Private (Thailand) Company Limited	Subsidiary	100	No
7	Cosmo Speciality Chemicals Pvt Ltd	Subsidiary	100	Yes
8	Cosmo Speciality Polymers Pvt Ltd	Subsidiary	100	Yes
9	Cosmo Global Films Pvt Ltd	Subsidiary	100	Yes
10	Renew Green (GJS One) Private Limited*	Associate	20%+	No
11	OPGS Power Gujarat Private Limited*	Associate	20%+	No
12	Bhadreshwar Vidyut Private Limited*	Associate	20%+	No
13	O2 Renewable Energy XV Private Limited*	Associate	20%+	No

* Investment in captive power companies are held by the company as a consumer in accordance with the requirements of the Electricity Act, 2005. The Company does not exercise significant influence as defined under IND AS over these companies and therefore their annual accounts are not consolidated with the annual accounts of the company.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No)** - Yes
- (ii) Turnover (in ₹) - 2391 Crores
- (iii) Net worth (in ₹) - 1174.36 Crores

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 Current Financial Year			FY 2022-23 Previous Financial Year		
		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	Nil	Not Applicable	-	Nil	Not Applicable	-

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 Current Financial Year			FY 2022-23 Previous Financial Year		
		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
Investors (other than shareholders)	Yes	Nil	Not Applicable	-	Nil	Not Applicable	-
Shareholders	Yes	12	2	Resolved as on date	4	0	Not Applicable
Employees and workers	Yes	1	0	Not Applicable	Nil	Not Applicable	-
Customers	Yes	177	18	Pending due to further details awaited from the customers	206	10	Pending due to further details awaited from the customers.
Value Chain Partners	Yes	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Other (please specify)	-	-	-	-	-	-	-

*The Company has a well-defined grievance redressal mechanism in place for all its stakeholders, wherein processes are set internally and communicated to all the stakeholders.

The Grievance redressal mechanism for Investors and shareholders is placed at the Company's website <https://www.cosmofirst.com/investors/grievance-redressal>. Further, there is a specific email ID (investor.relations@cosmofirst.com) for addressing queries raised by any Investors and Shareholders.

In addition to this, the Company also has various other Policies, covering different aspects related to grievance redressal including but not limited to Policy on Prevention of Sexual Harassment (POSH), Whistle Blower Policy, Grievance Redressal Policy to safeguard the interest of the employees and workers (including females).

Further, the Company has separate e-mail IDs for its customers and suppliers wherein they can report/raise their concerns i.e., <https://login.salesforce.com> and supply.chain@cosmofilms.com respectively.

Furthermore, the Company deploys its local employees who regularly visit the communities and interact with people to gauge and address community concerns.

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

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

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 implication)
Please refer to the Risk and Opportunity section mentioned in Management Discussion & Analysis of Annual Report					

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.

The National Guidelines on Responsible Business Conduct (NGRBC) released by the Ministry of Corporate Affairs has adopted nine areas of Business Responsibility. These are briefly as under:

P1 Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable

P2 Businesses should provide goods and services in a manner that is sustainable and safe

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains

P4 Businesses should respect the interests of and be responsive to all its stakeholders

P5 Businesses should respect and promote human rights

P6 Businesses should respect and make efforts to protect and restore the environment

P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

P8 Businesses should promote inclusive growth and equitable development

P9 Businesses should engage with and provide value to their consumers in a responsible manner

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)									
Air emission Policy						√			
Archival Policy	√								
Environmental Policy		√				√			
Occupational Health & Safety Policy		√	√						
Quality Policy		√							√
Climate Change Policy		√				√			
Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	√	√					√		√
CSR Policy				√		√		√	
Dividend Distribution Policy	√			√					
Energy Conservation Policy		√				√			
Human Rights Policy			√	√	√				
IT Policy	√								√
Nomination and Remuneration Policy	√			√					
Policy For Determining Material Subsidiaries	√			√					
Policy on Determination of Materiality of Events	√			√					
Policy on Related Party Transactions	√			√					
POSH Policy			√		√				
Raw Material Conservation Policy		√							√
Responsible Supply Chain Policy	√	√		√	√	√		√	√
Supplier code of conduct	√	√	√	√	√	√		√	√
Sustainable Procurement policy 2022	√	√		√	√	√		√	√
Waste Management policy		√				√			
Waste Water management Policy		√				√			
Water Resource Management Policy		√				√			
Whistle Blower Policy	√		√	√			√		

1. b. Has the policy been approved by the Board? (Yes/No)	The policies as per SEBI regulations are approved by the Board. Raw Material Conservation Policy, Water Resource Management Policy, Waste Water Management Policy, Waste Management policy, Supplier Code of Conduct, Responsible Supply Chain Policy, Energy Conservation Policy, Climate Change Policy, and Air Emission Policy are approved by the ESG committee.
1. c. Web Link of the Policies, if available	The policies as per SEBI regulations are available on company's website at the link - https://www.cosmofirst.com/investors/policies-and-code-of-conduct Other policies are internally made available to the concerned departments.
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes, all the policies of the Cosmo First Limited have been translated into procedures and are being monitored regularly for implementation.
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	The policies followed by the Company are applicable to value chain partners and are listed on the Company's website. The value chain partners are expected to follow the applicable policies.
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.	The policies of Cosmo First are framed and guided by National Guidelines on Responsible Business Conduct (NGRBC), based on the UN Guiding Principles for Business and Human Rights (UNGPs), UN Sustainable Development Goals (SDGs), Paris Agreement on Climate Change, Core Conventions of the International Labour Organization (ILO) and The Companies' Act, 2013. P1: BRCGS Global Standard ISO 14001: 2015 P2: BRCGS Global Standard ISO 9001: 2015 P4: ISO 9001: 2015 ISO 14001: 2015 P6: ISO 14001: 2015 P8: ISO 14001: 2015 P9: ISO 9001: 2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Cosmo First Limited is in the process of developing a well-defined ESG Roadmap with structured commitments, goals, and targets. For near future, the Company has also identified some of the Environmental and Social Key Performance indicators (KPIs) which includes: <ul style="list-style-type: none"> • Enhance renewable energy consumption to more than 50% of total power consumption by FY 25. • Enhance renewable energy consumption to more than 60% of total power consumption by FY 26. • Achieve Carbon footprint reduction - 1.20 lakhs MT equivalent Co2 emission by FY 25. • Achieve Carbon footprint reduction - 1.40 lakhs MT equivalent Co2 emission by FY 26. • Reduction in waste generation by 5% by FY 26.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance of specific targets is reviewed periodically by various Committees led by the Management. The company has been working towards achieving these goals and has also made progress, demonstrating its commitment to sustainability and environmental responsibility. For performance against specific targets, please refer to the ESG section on our website https://www.cosmofirst.com/esg

Governance, leadership and oversight

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

Cosmo First Limited is committed to sustainability. Driving product efficiency, eliminating high-impact gases, and improving efficiency throughout operations and our supply chain is not only good for the environment, it's good for business too. Company looks to build on this success, we are working continuously to improve and develop our products. We will continue to focus our efforts to both reduce power demand as well as opportunities for further investment in renewable energy. Carbon reduction has always been a focus and our board has been consistently evaluating our Climate and Carbon Management Strategy which is appropriate for our Company.

At Cosmo First Limited, we take pride in the fact that apart from striving for business growth and operational excellence, we focus on the betterment of the marginalized communities and the society in general by addressing Social part of the ESG. We have always been passionate about our philanthropic initiatives. The Cosmo Foundation aims to empower local communities by assisting them in attaining their potential. As an extension of our existing programs on computer literacy, basic English learning, and clean and green initiatives, we also engaged ourselves in providing resources to the poor who were impacted the most by the pandemic.

<p>And our governance structure is driven by policies that are reviewed periodically and set the core framework for our operations. Our policies apply to all operating locations, businesses and subsidiaries, helping us manage our operational, regulatory and reputational risks, effectively and efficiently. Each policy framework has owners at the top who drive implementation and, where appropriate, corrective actions are taken to ensure that everyone understand their responsibilities and play their role.</p> <p>We wish to reiterate our commitment towards the aim which is to build an organization that positively impacts all three aspects – environment, social, and governance. Making disclosures on sustainability is the first small step we have taken towards the journey of becoming a truly sustainable organization. As one of India's leading packaging solutions companies, we have always acknowledged the contribution towards environment, social and governance (ESG) aspects.</p>	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Anil Kumar Jain, Director-Corporate Affairs
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.	Mr. Anil Kumar Jain, Director Corporate Affairs is responsible for decision making on sustainability related issues.
10. Details of Review of NGRBCs by the Company:	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)
	P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9 P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9
Performance against above policies and follow up action	The senior management of the company annually reviews the company's performance with respect to various policies.
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Managing Director & Chief Executive Officer / Chief Financial Officer / Company Secretary and senior officials present to the Board of Directors with a Statutory Compliance Certificate on applicable laws. Status of compliance with all applicable statutory requirements is reviewed by the Board on a quarterly 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.	P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9
	Currently, the Company is conducting the assessment/evaluation of the workings of its policies internally. However, in due course the Company might also get these reviewed by external agencies.

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
Any other reason (please specify)	Not Applicable								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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	The Board Members at the time of their appointments / regular intervals (as part of board meetings) are briefed/ updated on issues related to the business, regulatory, safety, environmental, social and governance matters, etc. These topics provided insights on the said Principles.	Topics covered through trainings conducted: <ul style="list-style-type: none"> • Corporate Governance, • Companies Act, 2013, • SEBI Listing Regulations, • Environmental & Safety matters 	100%
Key Managerial Personnel	11	Selling on Marketplaces, Window Films, POSH, ESG, Prompt Engineering, Pet G, BOPET, Corporate Governance, BOPP Food Grade Structure, Go To Market Strategy, Thick Pet & Coated Pet Films	60%
Employees other than BoD and KMPs	185	Selling on Marketplaces, Window Films, POSH, ESG, Prompt Engineering, Pet G, BOPET, Corporate Governance, BOPP Food Grade Structure, Go To Market Strategy, Thick Pet & Coated Pet Films, Goal Setting, Advanced Excel, BOPP Process & Operating Procedure, Operatives at manufacturing process control points, ESG, MS Excel, Analytical Tools, Water Based Adhesives, Basic in Electrical Technology, Pet G, TQM Awareness Session, Cosmo Competencies, Time Management, Gallup, Year End Appraisal & Goal Setting Training.	89.40%
Workers	16	Goal Setting, Advanced Excel, BOPP Process & Operating Procedure, Operatives at manufacturing process control points, ESG, MS Excel, Analytical Tools, Water Based Adhesives, Basic in Electrical Technology, Pet G, TQM Awareness Session, Cosmo Competencies, Time Management, Gallup, Year End Appraisal & Goal Setting Training, Firefighting & Fire Extinguisher handling Training, Medical Concerns and First Aid.	93%

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

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NIL	NIL	NIL	NIL	NIL
Settlement (Amount paid by Directors) Mr. Ashok Jaipuria Mr. Rakesh Nangia	Principle 1	Securities and Exchange Board of India	49.4 Lakhs 1,18.98 Lakhs	Alleged violation of SEBI Act read with SEBI (PIT) Regulations, 2015 pertaining to purchase of shares of the Company in year 2020 by Mr. Rakesh Nangia prior to his becoming Director of the Company.	Not Applicable
Compounding fee	NIL	-	-	NIL	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not applicable	Not applicable		Not applicable	Not applicable
Punishment	Not applicable	Not applicable		Not applicable	Not applicable

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.

Yes, the Company has a dedicated Code of Conduct which contains guidelines on anti-bribery and anti-corruption. We at Cosmo First Limited are committed to conduct our business with the greatest levels of morality, integrity and ethical standards, and do not tolerate bribery or corruption in any form. Cosmo First Limited does not stand any form of bribery by, or of, its employees or any persons or companies acting for it or on its behalf and for that purpose encourage and protect all of its employees who wish to raise and report their genuine concerns about any unethical behaviour, actual or suspected fraud or violation of Company's Code of Conduct.

The policy is available on the Company website: <https://www.cosmofirst.com/investors/policies-and-code-of-conduct>

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	There have been no cases involving disciplinary action taken by any law enforcement agency for the charges of bribery / corruption against any directors / KMPs / employees / workers.	
KMPs		
Employees		
Workers		

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	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, as there were no cases of corruption and conflicts of interest which were reported during the year.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	121	84

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in*	a. Purchases (Purchases with related parties / Total Purchases)	7%	6%
	b. Sales (Sales to related parties / Total Sales)	13%	15%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	37.60%	38.24%

*Related parties are Wholly Owned Subsidiaries.

Leadership Indicators

1. 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 processes in place to avoid/manage conflict of interests involving members of the Board. Cosmo First Limited has a detailed 'Code of Conduct for its Directors and Senior Management', which contains comprehensive guidelines and mechanism for avoiding the conflict of interest and for disclosing any such situations that may trigger a potential conflict. The Company also receives an annual confirmation from its Board of Directors regarding the entities they are interested in, and it ensures that the necessary approvals as required under the applicable laws and regulations are obtained before engaging into transactions with each of the entities.

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.

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Environmental and Social impact assessment is one of the key inputs for the new product development/ process changes. Capital expenditure and R&D spends incurred by the Company embeds cost incurred to mitigate environmental & social hazards. These are inseparable cost of the projects and hence separately identifying such cost is not feasible. Increasing share of renewable energy in overall energy portfolio is a flagship initiative which demonstrated our commitment towards sourcing clean energy and transition to low carbon operation having a direct impact on the environment		
Capex			

2.
 - a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes, the Company has procedures in place for sustainable sourcing.
 - b. If yes, what percentage of inputs were sourced sustainably?
The Company is committed towards sustainably sourcing its raw material. We constantly work towards nurturing sustainable relationships with our supply chain partners by building trust, fair treatment and transparency in all procurement related decisions. However, the company is in the process of further strengthening sustainable sourcing and maintaining data around the same.
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 majority of the plastic waste that is generated internally is recycled and reused. Company is into Business to business (B2B) business and the products manufactured by it are not supplied to ultimate consumer directly, therefore, once the Company's products are sold to customers such as converters, brands, etc, the post-consumer waste is untraceable.

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.

Extended Producer Responsibility (EPR) is not applicable to the Company's activities. However, the company is in the process of registration in applicable categories with Central Pollution Control Board portal and deliberating upon the way forward in complying with the legislation.

Leadership Indicators

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	8,686 MT	0	0	17,908 MT	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	Spent oil - 4.79 MT Sludge - 29.78 MT	0	0	Spent oil - 21.425 MT Sludge - 74.625 MT
Other waste	0	0	0	0	0	0

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,093	1,093	100%	1,093	100%	N/A	N/A	1,093	100%	-	-
Female	77	77	100%	77	100%	77	100%	N/A	N/A	-	-
Total	1,170	1,170	100%	1,170	100%	77	100%	1,093	100%	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	70	70	100%	70	100%	N/A	N/A	70	100%	-	-
Female	0	0	0%	0	0%	0	0%	N/A	N/A	-	-
Total	70	70	100%	70	100%	0	0%	70	100%	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

*The Company has location wise tie-ups with third party day care centres, which employees can avail of.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.002%	-

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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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%	100%	Y	100%	100%	Y
Gratuity*	100%	100%	Y	100%	100%	Y
ESI*	100%	0%	Y	100%	100%	Y
Others – please specify	-	-	-	-	-	-

* PF/Gratuity/ESI eligibility as per statute.

Percentages above are calculated for eligible employees.

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.

As required under the RPwD Act 2016, all new building structures are being made in compliance with the accessibility requirement. We also plan to modify workstations and washrooms for existing infrastructure in accordance with the regulations.

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 is committed to provide equal employment opportunities without any discrimination on the grounds of age, color, origin, nationality, disability, religion, race, caste, gender, sex and sexual orientation. The Company's Code of Conduct for employees specifically calls out for no discrimination on any grounds.

The Code of Conduct can be accessed at the following link on our website at <https://www.cosmofirst.com/investors/policies-and-code-of-conduct>.

The Company is in the process of formulating a documented policy on Equal Employment Opportunity in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016.

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%	100%	100%	100%
Female	100%	100%	N/A	N/A
Total	100%	100%	100%	100%

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 is committed to providing a safe and conducive work environment to all of its employees, workers and associates. Transparency and openness are organizational values and are practiced across all levels. Employees are encouraged to share their concerns with their Reporting Manager or the members of the senior management. Employees can reach out independently to the Human Resource Function if they so choose to. The Company has an open-door approach, wherein any employee irrespective of hierarchy has access to the senior management. In addition, the Company has formulated Whistle blower policy for employees to report any kind of suspected or actual misconduct in the organisation and Prevention of Sexual Harassment at Workplace policy for prevention, prohibition and redressal of sexual harassment at workplace and Internal Complaints Committee has also been set up to redress any such complaints received. The Company periodically conducts sessions for employees across the organization to build awareness about the Policy. Also, the company has workers committee / Grievance Handling Committee at its manufacturing plants.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1,170	0	0%	1,066	0	0%
- Male	1,093	0	0%	1,003	0	0%
- Female	77	0	0%	63	0	0%
Total Permanent Workers	70	70	100%	82	82	100%
- Male	70	70	100%	82	82	100%
- Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	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	1,093	1,028	94%	940	86%	1,003	923	92%	946	94%
Female	77	71	92%	77	100%	63	57	90%	58	92%
Total	1,170	1,099	94%	1,017	87%	1,066	980	92%	1,004	94%

Workers										
Male	70	64	92%	65	93%	82	74	90%	75	92%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	70	64	92%	65	93%	82	74	90%	75	92%

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,093	1,093	100%	1003	1003	100%
Female	77	77	100%	63	63	100%
Total	1,170	1,170	100%	1066	1066	100%
Workers						
Male	70	70	100%	82	82	100%
Female	0	0	0%	0	0	0%
Total	70	70	100%	82	82	100

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, We recognise safety and health as an essential part of our operations. Our Health and Safety Policy ensures safe and healthy workplace for all. Based on the policy, we have established robust safety management systems across all our plants which includes, training on safety parameters including case studies, awareness campaigns, identification of hazards and tangible interventions to make the workplace safer. We have an Occupational Health Centre (OHC) in our plants which caters to any type of injury sustained by a worker or an employee. The OHC is managed round the clock by qualified doctors and trained paramedic staff.

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

We have a well-defined safety observation system i.e., Hazard Identification and risk assessment (HIRA) procedures in place to ensure continual improvement of the organization's occupational health and safety while continuously using steps to promote employee well-being and healthcare. HIRA is the process of defining and describing risks by characterizing their probability, frequency, and severity, as well as assessing unfavourable consequences, such as possible losses and injuries.

- 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 have specific processes for workers to report the work-related hazards. The Company has put in place the appropriate mechanisms to ensure the workers safety, which includes reporting of such incidents, if any observed by the safety teams during the safety rounds and alternatively the workers can also share the same with the safety team.

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

Yes, Health and Personal accident insurance is in place.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)*	Employees	2.16	2.63
	Workers	5.20	4.93
Total recordable work-related injuries*	Employees	34	16
	Workers	58	30
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

Safety has always been a core principle and top priority at Cosmo First Limited. The Company has a well structured safety framework in place to monitor, implement, and take corrective actions for safety improvements. Cosmo First Limited is taking the following measures to ensure a safe and healthy work place:

- Occupational Health & Safety Policy in place.
- Proper systems in place for reporting of unsafe acts and conditions.
- Periodic trainings are being conducted on safe work practices and use of emergency systems.
- Adopted new technologies to control adverse events and putting in place high-level safety measures including cut-resistant gloves, metal detectors, spill kits, scaffolds, electrical hand gloves etc.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	2	0	The concerned raised were immediately acted upon. Transportation: One window of the bus was damaged which was repaired in time. Washroom: Washroom hygiene condition was improved by deploying a daily checklist.	1	0	-
Health & Safety	0	0	-	-	0	-

14. Assessments for the year:

	% 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.

The Company has best practices across sites for injury/incidents prevention and ensures safety improvements, as well as taking many efforts to prevent workplace accidents, such as:

- Implementing cut resistance gloves for preventing cut injuries.
- Spill kits for collecting oil spill in production areas to avoid fire risk.
- Implementation of Machine Guarding.

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 employees and permanent workers are covered under Group Health Insurance/Mediclaim Policy and Term Life Insurance and in the unfortunate event of the death of an employee including workers. The Company extends financial support to the surviving family members of such employees and permanent workers.

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 emphasize to engage with the suppliers and value chain partners who comply with all the Statutory requirements. The Company takes immediate and suitable action for any breach in the statutory compliance as it comes in the knowledge.

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

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

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

Yes, the Company provides transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. For instance, retainership is made available to retiring employees on case-to-case basis. In case of termination of employment, the departing employee is given assistance with their job hunt.

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The company ensures health and safety practices and working conditions followed by the value chain partners through the certifications. Additionally, we are in the process to collect and verify the essential certifications of value chain partners periodically (half-yearly/annually).
Working Conditions	

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.

We take a collaborative approach when it comes to working with both internal and external stakeholders namely employees, suppliers, dealers, customers, shareholders / investors, communities surrounding the operations and government / regulatory authorities and gives utmost importance to healthy relationship and continuous engagement with them.

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
Employees	No	Email, notice board, intranet, Town Halls	Regularly	Recognition & Rewards, Talent management, new opportunities, CSR & Sustainability updates, HR Policies & engagement surveys, Business and Performance Updates, Physical and Wellbeing Sessions, Code of Conduct, Ethics & Compliance, Cyber Security, Diversity, Equity & Inclusion.
Community	Yes	Community meetings, pamphlets	Regularly	Need assessment, development programs
Suppliers	No	Email, website	Regularly	Query and grievance redressal, Supply Chain Management (SCM), Adaptation of procurement processes to environmental, economic and ethical requirements
Investors or external channels	No	Email, SMS, ads, website, newspaper	Regularly	General updates, Queries, Business Performance, ESG Updates, Events & Activations (campaigns & announcement)
Shareholders	No	Email, ads, website, newspaper, announcements through Stock Exchanges, Investor/ Analyst Meet, Company's Website, Media Releases	Quarterly	Corporate Event updates such as Dividend Updates, Business Performance, Sustainability announcements, Financial Performance, Operational Performance, New Product Launches, Business Outlook, CSR Programs, Corporate Governance, Material Disclosures, MoU, Partnerships

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
Customers	No	Customers meets, One – o n – o n e interaction,	Regularly	Anticipating requirements, Creating value, Customer feedback on product, Product safety and value for money, Understanding client's data privacy and security requirements, Understanding client's industry and business challenges
Government Regulatory Bodies	No	E-mails and letters, C o n f e r e n c e s , Industry forums, R e g u l a t o r y filings, Meetings with officials, Representations	Regularly	Inputs for ease of doing business, Inputs for regulatory changes, Ensuring compliance with laws, Understanding areas for sustainable development

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.

The Company maintain a constant and proactive engagement with our key stakeholders that enables us to communicate our strategy and performance at each level. We practice continuous two-way communication and engagement to align expectations from each group of stakeholders with that of the management. The board regularly keeps revisiting various developments based on the feedback received from all the stakeholders.

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 entity, in the following format:

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,170	1,145	98%	1,066	1,066	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	1,170	1,145	98%	1,066	1,066	100%
Workers						
Permanent	70	70	100%	82	82	100%
Other than permanent	1,568	1,568	100%	1,615	1,615	100%
Total Workers	1,638	1,638	100%	1,697	1,697	100%

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	1,093	0	0%	1,093	100%	1,003	0	0%	1,003	100%
Female	77	0	0%	77	100%	63	0	0%	63	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	70	0	0%	70	100%	82	0	0%	82	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages

- a. Median remuneration / wages:

(₹ in Lakhs)

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	9	15.00	1	14.75
Key Managerial Personnel	2	324.11	1	28.37
Employees other than BoD and KMP	1019	5.40	76	5.31
Workers	70	9.71	0	-

- b. Gross wages paid to females as % of total wages paid by the entity 5.40, in the following format:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	5%	5%

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, Head HR is responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

Respect for human rights is one of the Company's fundamental and core principles, and it works to defend, protect, and promote human rights in order to ensure fair and ethical business and employment practices. The Company's commitment to human rights and fair treatment is reflected in the various Company's policies including Company's Human Rights, Code of Conduct, Ethics Policy, POSH, Grievance Redressal Policy

etc. All Employees and applicants are treated equally according to their individual qualifications, abilities, experiences, and other employment standards. Company ensures no discrimination due to race, religion, colour, national origin, sex, age, disability etc.

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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	1	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ 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:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	-
Complaints on POSH as a % of female employees / workers	1.3%	-
Complaints on POSH upheld	-	-

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

In cases of discrimination and harassment, we at Cosmo First Limited guarantee that the complainants are completely protected from reprisals, sanctions, or other forms of action for voicing honest concerns. In the Company's Grievance Redressal Mechanism, Whistle Blower Policy, and POSH Policy, there are specific clauses regarding the confidentiality of the complainant that state that all reports/records associated with complaints, along with the information exchanged during a specific process/investigations, would be considered as confidential and access of the same would be restricted by the Company as deemed fit.

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

Currently, human rights requirements are not completely forming part of all the business agreements and contracts. However, recently the Company has started incorporating relevant clauses on Human Rights in the agreements being executed by the Company.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% (considering 3 plants)
Forced/involuntary labour	100% (considering 3 plants)
Sexual harassment	100% (considering 3 plants)
Discrimination at workplace	100% (considering 3 plants)
Wages	100% (considering 3 plants)
Others – please specify	-

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

There were no risks or concerns identified during FY 2023-24.

Leadership Indicators

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

The Code of Conduct, as adopted by the Board, is applicable to Directors, senior management and employees of the Company. The Code covers the Company's commitment to human rights aspects like self-respect and human dignity, child labour, gender friendly workplace, ethical dealings with suppliers and customers, health & safety, environment, transparency, anti-bribery and corruption, and exemplary personal conduct. Any violation of the Code by an employee renders the person liable for disciplinary action.

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

The Company is planning to form an Internal committee for Human Rights due diligence. Human rights due diligence process and mechanisms are being established to enhance the current human rights assessment in CFL.

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?

Presently, majority of our premises / offices are largely accessible to differently abled visitors and workers. However, the Company is attempting to make further improvements to the current system.

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	The Company's code of conduct covers the policy on Human Rights and the value chain partners are required to adhere to the same.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption in Mega Joules (A)	16842744	21251401
Total fuel consumption in Mega Joules (B)	0	0
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)	16842744	21251401
From non-renewable sources		
Total electricity consumption in Mega Joules (D)	675144331	592597008
Total fuel consumption in Mega Joules (E)	409424781	351225432
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1084569112	943822440

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total energy consumed (A+B+C+D+E+F)	1101411856	965073841
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.047 MJ/₹	0.035
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1.054 MJ/\$₹	–
Energy intensity in terms of physical output	7,777 MJ/MT	–
Energy intensity (optional) – the relevant metric may be selected by the entity	–	–

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

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.

Not Applicable

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	186775	243765
(iii) Third party water	484902	134659
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	671677	378424
Total volume of water consumption (in kilolitres)	671677	378424
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000286909 kl/₹	0.00001380102
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000642677 kl/\$₹	–
Water intensity in terms of physical output	4.742912221 kl/MT	–
Water intensity (optional) – the relevant metric may be selected by the entity	–	–

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

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	70084	48666
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	70084	48666

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.

Cosmo First Limited recognizes the need of efficient water resource management both within and outside of its working sites. Efforts are being undertaken to optimize the efficiency of water consumption while simultaneously ensuring its availability for all stakeholders.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	mg/NM3	28	25
SOx	mg/NM3	99	130
Particulate matter (PM)	mg/NM3	47	37
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please Specify		NA	NA

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, in the following format:

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	24843	20457
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	172537	151441
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000084312 MTCO ₂ e /₹	0.00000626907
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000188858 MTCO ₂ e /\$₹	–
Total Scope 1 and Scope 2 emission intensity in terms of physical output		1.393759224 MTCO ₂ e/MT	–
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		–	–

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.

Yes, the Company has taken up various projects to reduce the Green House Gas emissions, which includes installation of Solar Plants at various locations, the details of which are given below:

Plant	Renewable units consumed (kwh)		MT of CO ₂ equivalent	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Waluj	1227591	1202688	1043	1022
Shendra	2524392	2701607	2146	2296
Karjan	24054227	1998872	20446	1699
Total	27806210	5903167	23635	5017

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	9084	7769.89
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	Spent oil - 4.79 MT Sludge - 29.78 MT	98.86

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	419 MT (Other Non HW like, Scrap, sweepage & Coal Ash)	2,158.92
Total (A+B + C + D + E + F + G + H)	9,537.57	10,027.67
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000004074 MT/₹	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000091258 MT/\$₹	-
Waste intensity in terms of physical output	0.067347635 MT/MT	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste-Plastic Waste (MT)		
(i) Recycled	24391	22594
(ii) Re-used	9744	9768
(iii) Other recovery operations	-	-
Total	34135	32362
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	-	-
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

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.

The Company has implemented a strong waste management system that supports the Company's activities in order to effectively manage waste and ensures safe disposal in accordance with the waste management rules of the Pollution Control Board (PCB). The Company ensures that hazardous and non-hazardous waste generated by our operations are managed responsibly and are efficiently disposed of to minimize environmental impacts. The Company does not manage Hazardous waste at site. The Hazardous waste is sent to registered disposal facility as per consent conditions.

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

S. No.	Location of operations/offices	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, as the Company does not have any operations/offices in or around ecologically sensitive areas.			

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

Yes, the Company has complied with the applicable environmental laws/regulations/ guidelines applicable in India.

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
Not Applicable					

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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Organization of Plastics Processors of India (OPPI)	National
4	Label Manufacturers Association of India (LMAI)	National
5	All India Plastics Manufacturers Association (AIPMA)	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 as the Company has not received any adverse orders from regulatory authorities.		

Leadership Indicators

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

S. 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
The Company strategically channels industry-specific suggestions and contributions through active participation in trade bodies or associations, rather than direct public advocacy.					

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, as there were no projects that required SIA as per the law in the current year.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% 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.

If we receive any grievances from the communities, we call the parties involved, have a mutual discussion with them, and decide on a solution that is viable for the community, and close the matter accordingly.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small Producers	The Company gives priority to suppliers in local community for sourcing of input material, barring speciality chemicals which are procured from sellers who may not be available in local vicinity.	
Directly from within India		

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 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

(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 your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)
Not undertaken projects in aspirational district			

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

As stated in our Business code of Conduct, we do not discriminate on any basis while selecting our suppliers and provide equal opportunities for engagement to all potential suppliers. We encourage working with local suppliers or suppliers that are available in local vicinity (including small-scale industries). However, we have not specifically considered marginalized/ vulnerable groups in our supplier qualifying criteria.

- (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 your entity (in the current financial year), based on traditional knowledge

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

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.

Cosmo First Limited has a strong complaint handling procedure to ensure that consumer complaints are addressed immediately and effectively. Further, to better understand its customers' expectations, the Company communicates with them via email, specialized customer software, and other channels. The Company is constantly monitoring the complaints and taking appropriate action within the time frame set by the Company.

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	Company is into B2B business and the products manufactured by it are not supplied to ultimate consumer directly, hence not applicable.
Safe and responsible	
Usage Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber-security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other	177	18	Pending due to further details awaited from the customers	206	10	NA

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

	Number	Reasons for recall
Voluntary recalls	NIL	Not Applicable
Forced recalls	NIL	Not Applicable

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.

The Company has Information Technology Policy which is been further reviewed to match the latest cyber security laws and risk related to data privacy.

The web link for the current IT policy is as follows: <https://cosmoupdates.com/empportal/index.php/front/getPagedata/34>

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.

- Undergone VAPT exercise and implemented remediations.
- Implemented Centralized 24*7 Remote Monitoring (NOC) for IT Infrastructure & Network.
- Implemented Centralized 24*7 Security Ops Centre (SOC) for cyber threat Identification, detection & remediation.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: NA

Leadership Indicators

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

Information on products and services of the entity can be accessed on the following web links:

- a) <https://www.cosmofirst.com/>
- b) <https://www.cosmofilms.com/>
- c) <https://www.cosmosunshield.com/>
- d) <https://www.cosmochem.in/>
- e) <https://www.cosmosyntheticpaper.com/>
- f) <https://zigly.com/>