

WENDT (INDIA) LIMITED

No. 69/70, Sipcot, Hosur 635 126, Tamilnadu, INDIA

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Web : www.wendtindia.com**CIN: : L85110KA1980PLC003913**29th June 2023

BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P J Towers
Dalal Street, Fort
Mumbai 400 001

Stock Code: 505412

National Stock Exchange of India Ltd.
Plot No. C/1, G Block
Bandra - Kurla Complex, Bandra (E)
Mumbai 400 051

Stock Code: WENDT

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the Business Responsibility and Sustainability Report for the FY 2022-23.

Thanking you.

Yours faithfully,
For **Wendt (India) Limited**

Arjun Raj P
Company Secretary



ANNEXURE E

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL INFORMATION ABOUT THE COMPANY

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L85110KA1980PLC003913
2	Name of the Listed Entity	Wendt (India) Limited
3	Year of incorporation	21 st August 1980
4	Registered office address	Flat No 105, Cauvery Block National Games, Housing complex, Koramangala, Bangalore, Karnataka-560 047
5	Corporate address	Wendt (India) limited, 69/70, SIPCOT Industrial Area, Hosur , Tamil Nadu-635126
6	E-mail	wil@wendtindia.com
7	Telephone	04344-405500/ 04344-276851/52
8	Website	https://www.wendtindia.com/
9	Financial year for which reporting is being done	1 st April 2022 to 31 st March 2023
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	20 lakh equity shares of Rs. 10/- each aggregating to Rs. 2/- crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Arjun Raj P, Company Secretary Ph: 044-30006142, email: arjunrajp@wendtindia.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Yes, the disclosure under this report has been made on a standalone basis for Wendt (India) Limited.

II. Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacture of Super Abrasive Grinding Wheels	Sale of Super Abrasive Grinding Wheels	70.00%
2	Manufacture of Special purpose Grinding and Honing Machines	Sale and services of Machines including spares	15.00%
3	Manufacture of Precision Components	Sale of Precision components	15.00%

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

Sl. No.	Products/Services	NIC Code	% of total Turnover contributed
1	Super Abrasives	23993	70%
2	Machine Tools	25920	15%
3	Precision components	28299	15%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	3	5
International	Nil		

17 Markets served by the entity:

The Major Industry sectors services include both domestic and international like USA, Europe, South East Asia, Russia, Australia- Automobile, Glass, Vitreous tiles, Cutting Tools, Ceramics, Refractory, Machine OEM's, Defence, Engineering, Steel, Bearing, Prints, Papers, Auto components, Watch, Aerospace, Textile, Power, Gem & Jewellery.

a. Number of locations

Locations	Number
National (No. of States)	On a standalone basis, the Company carries on its manufacturing operations in Hosur, Tamil Nadu and Pune, Maharashtra & registered office at Bangalore, Karnataka.
International (No. of Countries)	On a consolidated basis, the Company's wholly owned subsidiary Wendt Grinding Technologies Limited carries its manufacturing operations in Thailand.

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

Rs. 5312 Lakhs (28% of the total turnover for FY 2022-23)

c. A brief on types of customers

The Company caters to a diverse range of customers across various industries, predominantly serving B2B customers - supplying Super Abrasive, Grinding Wheels, Special Purpose Grinding and Honing Machines and Precision Components. There are approx 1400 customers both domestic and overseas. The major customers belong to auto, Auto Ancillaries, Steel, Cutting Tools, Engineering, Refractory, Ceramics, Defence, Aerospace, Construction etc.

IV. Employees

18 Details as at the end of Financial Year: 2022-23

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)	184	168	91%	16	9%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D + E)	184	168	91%	16	9%
WORKERS						
4	Permanent (F)	204	198	97%	6	3%
5	Other than Permanent (G)	119	108	91%	11	9%
6	Total employees (F + G)	323	306	95%	17	5%

b. Differently abled Employees and workers:

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
EMPLOYEES						
1	Permanent (D)	4	4	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	4	4	100%	0	0
WORKERS						
4	Permanent (F)	2	2	100%	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled employees (F + G)	2	2	100%	0	0

19 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	17%
Key Management Personnel	3*	-	-

* Includes CEO, CFO and Company Secretary

20 Turnover rate for permanent employees and workers (Disclose the trend for past 3 years)

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2019-20 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.84%	1.10%	15.94%	13.99%	2.80%	16.79%	15.33%	-	15.33%
Permanent Workers	2.45%	0.49%	2.94%	3.66%	0.41%	4.07%	1.95%	-	1.95%

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

21 (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	Wendt Grinding Technologies Limited (WGTL), Thailand	Subsidiary	100%	No

VI. CSR Details

- 22 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
(ii) Turnover (in Rs.) : 19095 lakhs
(iii) Net worth (in Rs.) : 16933 lakhs

VII. Transparency and Disclosures Compliances

23. 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 2022-2023 (Current Financial Year)			FY 2021-2022 (Previous Financial Year)		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaint spending resolution at close of the year	Remarks
Communities	Yes, a mechanism is in place to interact with community and to understand their concerns, if any			Nil			
Investors (other than shareholders)	Yes-Refer Note 2						
Shareholders	Yes-Refer Note 2						
Employees and workers	Yes-Refer Note 3						
Customers	Yes-Refer Note 4						
Value Chain Partners	Yes-Refer Note 3						
Others (Please Specify)	nil						

Note 1 Community Grievances : <https://wendtindia.com/contact-us/>
 Note 2 Shareholder and Investor Grievance : <https://wendtindia.com/investors/>
 Note 3 Employees, Workers and Value Chain : <https://wendtindia.com/investors/whistleblowerspolicy/>
 Note 4 Customer Grievances : <https://wendtindia.com/contact-us/>

24. Overview of the entity’s material responsible business conduct issues

Note : 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 implications)
1	Employee turnover (attrition) and skills development	Risk	High employee attrition leads to loss of knowledge and expertise, leading to reduced productivity. Also, high employee attrition impacts Company brand image and its ability to attract, develop, motivate and retain talent critical to business success.	As the Company is an engineering, knowledge based Company, employee are its most precious assets. It places great emphasis on human capital for sustainable business operations. Therefore, the Company provides training and development programs to employees to enhance and develop their skills. Job rotation is practiced to ensure right person is in the right job. Employees are rewarded based on performance and recognition mechanism. Also, gaps found in performance appraisal is addressed by training programs.	Negative
2	Technology Risk	Opportunity/Risk	Technology is ever changing and plays a vital role in our operations from process automation and quality control to supply chain management and customer engagement. Failure to keep abreast with latest technological changes could pose a competitive disadvantage and impact Company's ability to meet customer demands. Further, in this digital world, threats; like cyber attacks and data breaches could result in financial losses, reputational damages which could impact the brand reputation of the Company.	Company invests in Research and Development to mitigate the technology related risks and has a DSIR approved R&D facility in house towards this. The R&D focusses on improving our processes and products and develop innovative solutions meeting the evolving needs of the customers. The Company is taking steps to strengthen its cyber security measures to protect our data and infrastructure assets. The technological advancement also provides opportunity to upgrade our offerings to customers in a more sustainable manner.	Positive/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)
3	Environmental Footprint : Air, Water, Waste, climate change, Green House Gas (GHG) emission.	Risk	Environmental risks like air, water pollution, waste generation and disposal, climate change and resource scarcity can impact Company's operations and disrupt the business. Failure to comply with environmental regulations can lead to imposition of fines, penalties and legal action leading to reputational damages.	The Company is in process of investing in energy efficient technologies, reducing gas emissions, increasing water efficiency and to mitigate the extreme climate risks like global warming. Though the Company is not highly energy intensive Company, however, we are exploring renewable energy. The Company has installed ETP (Effluent Treatment Plant) and Sewage Treatment Plant (STP) to treat, reuse and discharge water in accordance with the norms of the pollution control department. Company tracks and monitors all environmental regulations through Compliance Management System.	Positive/ Negative
4	Corporate Governance- Board oversight, conflict of interest, Ethics, Risk and Compliance (Transparency and disclosure)	Opportunity/ Risk	Strong corporate governance is the core to achieve sustainable business operations. The identification of risks, opportunities, operating procedures, monitoring, checking and verification systems helps organisation to ensure business continuity, and build trust and reputation.	Strong Corporate Governance is core to achieving the organisation's mission and any risks can undermine stakeholder trust, damage reputation and disrupt the business. The Company has a well defined corporate governance structure and zero tolerance to any breach of the code of conduct.	Positive/ Negative
5	Social Responsibility : Alignment with local communities	Risk	The business must be rooted in community and be aligned with the community's larger interests. Any adversarial relationship can impact the Company's ability to create long term value	Job creation, skill development, supporting local relief efforts, fostering local communities and paying taxes.	Negative
6	Market preference	Risk/ Opportunity	In today's dynamic world, customer preferences and needs are constantly evolving, failure to understand and adopt to these changes could result in declining sales and market share, impacting our financial performance and ability to meet stakeholders needs. Today's customer is focussed on sustainability and ethical business practices. Failure to align our business practices with the changed market preference can lead to lost business opportunities, legal liabilities and reputational damages.	The Company conducts market research and customer satisfaction survey to understand customer preference and expectation and continuously adopts to changing preferences.	Negative/ Positive

Section B: MANAGEMENT AND PROCESS DISCLOSURE

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 for Responsible Business Conduct (NGRBCs) as prescribed by the Ministry of Corporate Affairs ('MCA') advocates nine principles as given below:

- PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
- PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.
- PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.
- PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.
- PRINCIPLE 5: Businesses should respect and promote human rights.
- PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.
- PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.
- PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Please refer Principal wise policies - Note 1 below

1	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	www.wendtindia.com								
2. Whether the entity has translated the policy into procedures. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	The Company encourages its value chain partners to engage in responsible and sustainable business practices, taking into account their capabilities and resources. To enable this, Company has Fair Trade practices, Whistle Blower Policy, Grievance Mechanism etc.								
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 Company has been certified for ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, EN13236, EN9100:2018, IATF 16949 Standards.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	NA	NA	NA	NA	NA	NA	NA	NA	NA
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Governance, leadership and oversight

<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p>	<p>We recognise the importance of Environmental, Social and Governance (ESG) factors in creating a sustainable future for our business and society as a whole. We believe that by prioritising ESG considerations, we can better manage risks, drive long term value creation and contribute to more equitable and prosperous world. ESG principles embedded in every aspect of our operations, right from business strategy and decision making process to our practices and interactions with our stakeholders. The Board comprises of individuals with diverse background and experiences, including expertise in ESG matters, enabling us to effectively manage these considerations in our decision making processes. As a Company committed to ESG principles, our policies and practices include the Company's Code of Conduct, Human Rights Policy, Code of Conduct for Prevention of Insider Trading, Policy on prevention of Sexual Harassment, Whistle Blower Policy, anti-corruption and anti-bribery policy, Corporate Social responsibility, Grievance Redressal mechanism etc. All these policies have the common Spirit of Murugappa Group- The Five Lights which is the guiding principle in all our dealings.</p> <p>The environment impact covers Climate resources (Energy, Water, Air), Waste management etc. The Company is committed conducting beneficial and fair business practices to the labour, human capital and the community. It provides employees and business associates with working conditions which are clean safe, healthy and fair.</p> <p>Overall, our commitment to sustainability and responsible corporate citizenship is an integral part of our business strategy and we believe that by pursuing these goals, we will not only create long term value for our stakeholders but also contribute to a more equitable and sustainable world.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Name: Mr. N Ananthaseshan Designation: Director</p>
<p>9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p>	<p>Yes, the Board and its Committees oversee the strategy, governance, compliance, stakeholders interest, risk management and sustainability practices of the Company. The Board Committees comprise of Audit Committee, Risk Management Committee, Stakeholders Relationship Committee and Corporate Responsibility Committee. The Risk Management Committee reviews the ESG aspects specially from the risk or opportunity perspective.</p>

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									Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
										P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Our leadership team has developed various policies and procedures on material aspects of our Company. At present, the Company has not undergone an external agency assessment of our policies. However, the Internal Auditors of the Company review the implementation of policies from time to time. The Company's Plant has been subject to audit by external certification agencies.																	
12.If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	All principles are covered in the policies.																	
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)																		

Y- Yearly
Q- Quarterly

Note 1
Principle-Wise Policies

P1	P2	P3	P4	P5	P6	P7	P8	P9
The spirit of Murugappa Group-The Five Lights -Integrity, Passion, Quality, Respect, Responsibility								
	Air Emissions Policy	People policy		Human Rights Policy	Air Emissions Policy			
Code of Conduct for Board & Senior Management	Air Emissions Policy	People policy		Human Rights Policy	Air Emissions Policy			
Familiarisation programme								
Supplier code of conduct				POSH Policy				
Code of Practice and Fair Disclosure of Unpublished Price Sensitive Information	Water Management policy	Remuneration Policy	Grievance Redressal Mechanism		Water Management policy		Corporate Social responsibility Policy	Quality Policy
Determination of Materiality of an Event	Waste Management policy	Policy on Board Diversity			Water Management policy			
Dividend Distribution Policy								
Policy for determining Material Subsidiaries								
Material Subsidiary Policy								
Business Responsibility Policy								
Policy for preservation of documents								
Policy on Related party transactions								
Remuneration Policy								
Whistle Blower Policy								
Terms and reference - appointment of Independent Director								
POSH Policy								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Wendt (India) Limited is committed to high standards of business ethics and integrity. The Company has a "Zero Tolerance Policy" when it comes to deviation from ethical business conduct. The Company promotes transparency in business transactions with all its stake holders including business partners.

The spirit of Murugappa group-The **Five lights** comprising **Integrity, Passion, Quality, Respect & Responsibility** governs all its business dealings. The Company has a code of conduct for its business operations and all the stake holders connected with the Company as suppliers, contractors, business partners, associates, its personnel employed by the Company or engaged to provide services are required to be aligned with the same.

The Company and its subsidiaries are governed by this philosophy in addition to the requirements of their Local Jurisdiction.

The Company's Anti-Sexual Harassment policy also provides guidelines and obligations for respectful behaviour at the workplace, that is free from discrimination and harassment. The Respectful Workplace principle ensures that the people are treated with dignity and respect in any Workplace of Wendt. Under the Company's POSH (Prevention of Sexual Harassment) policy which aligns with the Government of India's Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted specific internal committees to address complaints and concerns around Sexual Harassment.

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	During the year 2022-23, various programs and discussions were conducted for the Board members . These programs comprehensively covered various aspects of the BRSR 9 principles highlighted in the Business Responsibility and Sustainability Reporting, and were delivered in the form of quarterly presentations covering topics such as SEBI listing Regulations, Difference between BRR and BRSR reporting, corporate governance, regulatory changes, domestic and global corporate and industry developments, sustainability and ESG updates, policy awareness, grievance mechanism, occupational health and safety aspects, and risk management and mitigation measures.		
Key Managerial Personnel	63	Whistle Blowing Mechanism, BRSR, POSH, IMS Awareness, IATF Awareness, Sustainability Practices	100%
Employees other than BoD and KMPs		Whistle Blowing Mechanism, POSH, IMS Awareness, IATF Awareness, Sustainability Practices.	100%
Workers	31	Safety, Health, Whistle Blowing, POSH & IMS Awareness, COVID protocols	100%

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NIL

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 organisation has anti-Bribery policy, Code of Conduct for Directors and Senior Management and Supplier policy and the 5 Lights which is the guiding principle for all activities in the organisation.

Supplier Policy

We strive to build a partnership based on a policy of transparency in all our dealings and adherence to agreed business terms, with suppliers of goods, sub-contractors, and the people who provide service to us.

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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

The Whistle Blower mechanism of the Company provides the Directors, Employees, customers and vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and Legal business conduct. During this year, there was no referral made under the Whistle Blower policy of the Company.

	FY 2022-23 (Current Financial Year)		FY2021-22 (Previous Financial Year)	
	Numbers	Remarks	Numbers	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of KMP	NIL	NIL	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.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year: 2022-23

The Company has formulated a supplier Code of Conduct which is provided to all suppliers along with the general terms and conditions emphasising on integrity aspects.

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	Value Chain Partners
1	POSH Awareness Training to Canteen & Service providers	55% - 11 Service providers	Service Providers - POSH
1	POSH Training to Canteen & Service providers	48% - 13 Service providers	Service Providers - POSH
1	Safety Training Kiosk	100%	Safety Training Kiosk - SIS Security services
19	Safety Training	100 % required - 19 Sub-contractors	Safety Training - Sub-contractors
60	Gemba Training on Safety practices to Contractors - Construction, Electrical, Welding, gas Safety	60 Contractors	Building Contractors, Electrical Workers, Welding workers, Scrap collection person, Gas loading and unloading persons.
29	Customer Awareness	70%	Customer Awareness

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

Yes. The Board has approved a Code of Conduct for Board Members and senior Management Personnel wherein a Director / KMP (acting within the Authority conferred upon them by the Company and under other applicable laws) Undertakes to.:

- Act fairly and transparently and not participate in any decision-making process on a subject matter in which a conflict of interest exists or is likely to exist such that an independent judgment of the Company's best interest cannot be exercised.
- Avoid having any personal and/or financial interest in any business dealings concerning the Company.
- Not hold any positions or jobs or engage in other businesses or interests that are prejudicial to the interests of the Company in compliance with the statutory provisions and the Code of Conduct, requisite disclosure(s) is made by the Directors/KMP to the Company.

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

The Company caters to the B2B Market and has close interaction with customers on the goods manufactured for them. The Safety, health and workplace environment concerns are deeply inculcated not only in the processes involved to make the product but in the end product itself.

The Company undertakes to assure safety and optimal resource use over the Life cycle of its products. The purpose statement has been laid out after undertaking a very elaborate and participative exercise across the organisation to

facilitate a common message strategy. The Integrated Management System Policy is built on continual improvement by focussing on Processes, conservation of natural resources, Protection of environment, Prevention of pollution, injury and ill health Elimination of Hazards & minimising risks with effective consultation and participation of all employees.

The Company's Social Accountability policy has built the need to be committed to provide Safe, Healthy and Socially Accountable work culture in the Organisation.

The Company's Environmental Pledge is built on reduction of Carbon foot print, Reusable shopping bags, Reduction of fuel by carpooling, refusing usage of plastic bottles, involvement in neighbourhood clean-up and minimise water usage.

Through the above the Company attempts to meet the UN Sustainable Development Goals (SDG).

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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	89%	80%	(1) New technology -3D ceramic printing initiation for products catering to niche applications. (2) Process optimisation in electroplating of wheels reducing carbon footprint.
Capex	42%	0.09%	(1) Installed New Electroless world class facility Plating Line-provides Quality plating process, further, there is substantial reduction in water and power consumption in the process. (2) Optimised the insulation of three chamber furnace leads to improved thermal insulations by replacing advanced thermal insulation, resulted in savings in power consumption from existing through minimising the heat dissipation and optimising heating mechanism.

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

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

At present, the Company does not capture data of any percentage of inputs which are sourced sustainably.

The Company has a robust system and exercises due diligence in selection of its suppliers and vendors who should be aligned to our value system. While selecting the suppliers, weightage is given to suppliers who are from the local district and who are marginalised to ensure we provide support to them to earn a livelihood. The Company is committed to procuring goods and services from these suppliers as part of our commitment to support marginalised communities.

The Company encourages sustainable sourcing by promoting suppliers and vendors to get certified for ISO 14001, IMS, SA 8000, OHSAS. The Company considers ESG compliance as a parameter while rating and evaluating the suppliers.

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.**

Duly recognising that over-consumption results in unsustainable exploitation of the planet's resources, the

business units in the Company are committed to promoting sustainable consumption, including recycling of resources.

While setting the Environment, Health and Safety objectives and targets, considerations are given to reuse, recycle, reduction, handling and disposal of wastes. Measurable performance indicators include waste produced per unit of production. The Company has installed high-tech pre-treatment line in the place of conventional treatment to ensure clean production and reduction in hazardous waste generation. During the year, the Company has achieved significant waste reduction in the case of electroplating products. The Company has zero discharge facility for sewage, canteen, electroplating process, paint booth, DM water effluent and used coolant through RO method. This treated water is reused for relevant manufacturing processes. The Company has been achieving reduction in wastes year on year.

The Company has a secured landfill facility inline with the applicable guidelines for storage of hazardous waste. The Company has also created a vermi compost facility to convert all the garden/green waste into manure.

During this year, the Company has carried out recycling of Aluminum scrap into castings 23 tonnes of Aluminum ingot has been converted from Aluminum Turnings generating a revenue of Rs. 44.32 Lakhs.

Most of our products before and after use do not contribute to the generation of e-waste and hazardous waste.

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.**

Not applicable. Protection of the Environment ranks high among the Company's Goals and as a responsible corporate citizen, the Company is committed taking definite steps to protect the Environment. The Quality, Environment, Health and Safety policy of the Company covers all its business verticals and it applies to the contractors as well, engaged with the Company including by way of incorporating the Safety, Health and Environment compliances in the agreement and in certain cases also cover the interest customers/suppliers/transporters/contractors etc.

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, While formal Life Cycle Assessment (LCA) have not been yet undertaken by the Company for its products, we continuously innovate and strive for optimal usage of resources over the life cycle of the products manufactured by us. The Company uses sustainable processes to reduce, reuse and recycle the products and the waste generated out of it. The Company takes all efforts to ensure that whatever it produces is safe and environment friendly.

Over the years, the Company has been continuously making improvements in recycling and reusing of waste, consumption of water and energy and optimal use of available natural resources. The Company has been certified in recognised standards such as ISO 9001, ISO 14001, ISO 45001, TS16949, EN13236 & EN9100 to ensure its products have a sustainable use from a social and environmental perspective.

Super Abrasives:

The dimensions like Diameter(D), Thickness/Height (T) and Bore(H) of the products are designed with specific criteria so that they can resist the expected forces and loads when used as intended and also avoids rejection of Parts.

Resin, Metal bond and Other Super Abrasive products are designed in such a way that, when used in accordance with instruction, there is no hazardous decomposition of products.

Latest versions of scrubber and exhaust systems have been installed in manufacturing of electroplated products and its design for improved air quality.

All Super Abrasives products are 100% recyclable once the life cycle of product is complete. The Company has successfully implemented EN13236 standards to address the safety norms and requirements of overseas customers.

Machine Tools.:

The Company's machines are designed with operator safety system and necessary interlock to ensure safety at customers' during operation.

Machine Tools includes a range of machines such as Rotary surface grinding, Notch milling, TC Ring Grinding, Vertical & Horizontal honing, Cylindrical grinding and accessories that adhere to the international standards and CE Certification fulfilling the international safety norms.

The business offers IOT (Internet Of Things) enabled machines helps in reducing energy consumption and also helps in optimum usage of resources via constant feedback to the user through the various sensors. Some of the sustainability measures include reuse of wooden packing materials, special application software with operator screens to prevent air cutting, optimise panel cooler ratings using software for selection, reduce usage of lubrication by continuous monitoring, centrifugal filtration systems to reduce paper based filter consumption, electrostatic precipitators and fume extractors.

Precision Components.:

Dust collection systems & mist collection system installed in Grinding Machine and Honing Machine enable collection of dust and oil mist at the time of grinding operations thus ensuring safe and clean environment.

The Company manufactures products customised for customers based on their recommended design incorporating cleanliness and environment friendly standards.

The packing material used for products supplied to its customers can be reused multiple times and be recycled.

The Machines used are designed with operator safety system and necessary interlock to ensure safety during usage and production.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the weblink
NA					

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
Super Abrasive Products	NIL	However, we ensure to reuse, recycle, repurpose the byproducts. We have installed ETP/STP plant that supports recycling of Used Coolant, Water that is in turn used for Toilets and gardening purposes.
Machine Tool Division	NIL	
Precision Products	NIL	

No, there are no significant social or environmental concerns and/or risks arising from production or disposal of our products/services as identified in the Life Cycle Perspective/Assessments (LCA).

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 reused input material to total material	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Aluminum Turnings	23 tonnes	32.61 tonnes
Wooden Packing Material	Corrugated box conversion-savings - 5.85L Used Ply wood savings-1.8L	Nil
ETP Water usage	2310 kl	1700 kl
STP Water usage	8367 kl	7075 kl

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:

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Current Financial Year)		
	Re Used	Recycled	Safely Disposed	Re Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	2.26 tonnes	Nil	Nil	2.54 tonnes
E-waste	Nil	Nil	1.16 tonnes	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Safely Disposed in m.tonnes 1. Plating metal sludge - 0.592 tonnes 2. Spent solvent - 1.880 tonnes 3. Process waste residue - 0.485 tonnes 4. Spent carbon or filter medium - 0.255 tonnes 5. Acids & Alkali residues - 2.869 tonnes 6. Chemical sludge from waste water treatment - 13.859 tonnes 7. Used oil or spent oil - 5.2844 tonnes 8. Discarded container - 0 tonnes	Nil	Nil	Nil
Other waste (MS Solid)	Nil	Nil	65.48 tonnes	Nil	Nil	81.80 tonnes

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
Nil	Nil

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:

% of employees covered - Management Staff											
Category	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	168	168	100%	168	100%	NA	NA	168	100%	168	100%
Female	16	16	100%	16	100%	16	100%	NA	NA	16	100%
Total	184	184	100%	184	100%	16	100%	168	100%	184	100%
Out of 184 Employees above , 23 Employees covered under ESIC and amongst them 22 - Male & 1 - Female											

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

% of workers covered - Non- Management Staff, Trainees and Temporary Employees - Under Insurance											
Category	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 - NMS & TM											
Male	198	198	100%	198	100%	NA	NA	198	100%	198	100%
Female	6	6	100%	6	100%	6	100%	NA	NA	NA	NA
Total	204	204	100%	204	100%	6	100%	198	100%	198	100%
Out of 204 persons above, 48 persons covered under ESIC and amongst them 44 - Male & 4 - Female											

% of workers covered - Non- Management Staff, Trainees and Temporary Employees - Under ESIC											
Category	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 - NMS & TM											
Male	108	108	100%	108	100%	NA	NA	108	100%	108	100%
Female	11	11	100%	11	100%	11	100%	NA	NA	NA	NA
Total	119	119	100%	119	100%	11	100%	108	100%	108	100%

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

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (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%	100%	Y	100%	100%	Y
Others-please specify	NA	NA	NA	NA	NA	NA

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.

Most of our offices and factories are accessible to differently-abled employees. Disabled employees who are part of various business units have been mapped with roles that can be performed with ease and based on this assessment, further evaluation is done to identify roles that can be performed remotely/ home.

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.

NIL

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%	100%	100%
Total	100%	100%	100%	100%

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

Yes, there is Grievance Redressal Mechanism in place. The Company neither supports nor engages in discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on race, national or territorial or social origin, caste, birth, religion, disability, gender etc., that could give rise to discrimination. The Company does not tolerate any behaviour that is threatening, abusive, exploitative, or sexually coercive, including gesture, language and physical contact at the work place. The Company is in compliance with the applicable laws, collective bargaining agreements and industry standards with respect to employment conditions.

Permanent Workers	1) We have Works committee exclusively to discuss about the grievances and which meets once in a quarter. (Grievances related to all the employees are discussed here).
Other than Permanent Workers	
Permanent Employees	2) Other than this we have Canteen Committee, Health & Safety Committee, Events Committee to discuss about the grievances related to their respective areas and work towards their improvement.
Other than Permanent Employees	

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

Category	FY 2022 - 2023 (Current Financial Year)			FY 2021 - 2022 (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	184	0	0	144	0	0
- Male	168	0	0	128	0	0
- Female	16	0	0	16	0	0
Total Permanent Workers	204	44	22%	244	45	18%
- Male	198	44	22%	237	45	19%
- Female	6	0	0	7	0	0

8. Details of training given to employees and workers

Category	Total (A)	FY 2022 - 2023 (Current Financial Year)				Total (D)	FY 2021 - 2022 (Previous Financial Year)			
		On health and safety		On Skill upgradation			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	168	168	100%	118	70%	128	128	100%	83	65%
Female	16	16	100%	16	100%	16	16	100%	16	100%
Total	184	184	100%	134	73%	144	144	100%	99	69%
Workers										
Male	198	198	100%	140	71%	237	237	100%	190	80%
Female	6	6	100%	6	100%	7	7	100%	7	100%
Total	204	204	100%	146	72%	244	244	100%	197	81%

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	168	168	100%	128	128	100%
Female	16	16	100%	16	16	100%
Total	184	184	100%	144	144	100%
Workers						
Male	198	143	72%	237	181	76%
Female	6	6	100%	7	7	100%
Total	204	149	73%	244	188	77%

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, the Company has been certified for ISO 45001:2018 Standards - Occupational Health and Safety Management System. The Entire Plant and its operations are being covered under the Scope of ISO 45001:2018 Standards.

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

The Company has conducted Hazard / risk study of all the functions and operations carried out in the Premises. The entire site is divided into meaningful areas for analysis of activities and hazards. Core Group members and Head of the Departments carryout the analysis in their identified areas. While carrying out the study the Company has considered the Manufacturing, Design and Development, Product Development, Conversion, Transportation, Handling, storage, Maintenance, inspection, testing, office, housekeeping, purchasing, Subcontractor, Supplier and Waste Management activities.

The Company has a Health and safety committee and Social Performance Team which carries out internal Audit. Safety committee ensures regular safety patrolling and address the hazards observed during the Patrolling processes. The Company monitors stringently the unsafe conditions, Unsafe acts, Near misses and first Aid cases. This has helped the Organisation to be free of any Incidents / accidents.

Reported Unsafe acts, Unsafe conditions, near misses are analysed and corrective actions are taken to minimise probability of similar incidents.

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

Yes, Employees - Workers are part of Hazard / Risk Analysis study. Workers are empowered to report on the identified work related hazards, Unsafe conditions to ensure Work place safety. Employees are encouraged to be part of Health and Safety committee and other committees of the Company. This is one more platform to report the work related hazards and any improvements to be imparted in the processes.

- d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)Yes, The Company provides best medical facilities to its employees and they have access to Occupational Health center.

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

Safety Incident/Number	Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
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.

The Company believes that its employees are an indispensable asset. To ensure safety and health of its employees, the Company provides effective health and safety training, including on site training, job specific training. These trainings are repeated for new/re-assigned personnel to avoid untoward incidents and are also provided training in case of technology related changes and/or the introduction of new machinery that might pose risk to health and safety.

Providing and maintaining a safe and hygiene working environment is a continuous process at wendt. Periodic awareness sessions, training on usage of protective equipment, identifying and eliminating unsafe conditions are given top priority. Work place safety is of prime importance to the Company and there have been sustained efforts over the year in training employees to raise awareness of safe work practices. A Stringent safety Assessment is being practiced.

With a focus on ergonomics, reducing waste and clutter, minimising unnecessary movements and reducing fatigue, this initiative aims at creating a truly world-class environment in the Company.

The Company is an ISO 14001 certified for Environment Management systems and ISO 45001 Certified for Occupational Health and safety Management systems.

A safe work place is ensured with the help of various elements of safety management system - Operation and Maintenance procedure, Work Permit system, personnel safety using PPE's, trainings, Risk Analysis and Management process Safety information, Management of Change, Safety audit, Employee participation in building Safety culture, Incident investigation and Analysis, Emergency preparedness and Response. Contractor and Business associate Safety as well as Safety in facility Design/Construction are in place to ensure a healthy workplace. The following measures are also taken:

- At the Planning Stage - Selection of right equipment / Technology and processes
- Regular Awareness and Training programmes
- Establishing Engineering controls
- Disposal of Hazardous wastes in line with the statutory requirements,
- Hazardous waste management as per PCB Norms.
- Use of appropriate, adequate and reliable Personnel Protective Equipment (PPE)
- Regular Monitoring and Measurement of Noise, Temperature, Lux Levels, etc., to keep the levels under safe limits.
- Monitoring of Air and water as per PCB Norms.
- Display boards with hazard signage in identified areas
- Pre-employment, pre-placement and periodic medical check-ups of all employees to assess the health of workers. These check-ups include Biochemistry, ECG, Audiometry, Vision testing, pulmonary function test, Liver function test, Chest X-Ray etc.
- Organising health campaigns.

The Company continues to follow COVID related safety protocols which was initiated during 1st Wave like wearing nose masks, social distancing, sanitation, distribution of *Nilavembe kudineer* to the employees.

The Company has installed Safety Training kiosk which is a sophisticated touch screen based Digital tool with Audio Visual facility that can be used directly without any intervention to get safety awareness by our Guest, Visitors, Employees, drivers and New joiners in multiple languages to undergo appropriate safety training.

The Company conducts Annual Health check-up for all the Employees. The outcomes of the medical health camp illustrated good health condition of Wendt employees.

The Company has a fully equipped fitness center and a walking track which can be utilised by the employees before and after working hours.

Based on a dedicated assessment of risks and taking into account the results of internal/external monitoring undertaken, the human resources department in consultation with the departmental heads and the Social performance team identified the trainings to be provided and formulates a training plan for its employees.

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

Category	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	- Cholamandalam MS Risk Services Limited, Chennai during December 2022. - CII - EHS Assessment during January 2023.

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.

No Safety related incidents were faced - Not applicable.

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).

Employees who are under GPA are covered under 50 times of their Gross as relief benefit to their families in times of untoward incident of death.

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

It is an established practice that before processing the Contractor's monthly bills, the contractor needs to submit the confirmation of wage payments and statutory remittances for the temporary workers provided by them. After vetting the same, the Company processes and approves the monthly bills of the contractor for payment.

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:

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	
	FY2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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)

No.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	70%
Safety Audit for all O/s Partners during Safety Day	75%

Safety Audit was conducted and selected Best performers towards H&S Practices. The Selected vendors were recognised with Awards during Safety Day.

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

Not applicable.

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

Essential Indicators

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

The Company places a strong emphasis on stakeholder engagement as delivering its products and services. Responsiveness to stakeholders requirements is critical for the success of Company and create long term value. The stakeholder engagement provides valuable insight to the Company for its strategic planning. Effective stakeholder engagement requires regular proper communication, listening and collaboration.

We have implemented stakeholder identification process to classify the major stakeholders who have an impact on our business, as well as the impact our business has on them. These key stakeholders include Shareholders, Investors, Employees, Customers, Suppliers, Vendors, Regulators, Local Communities and Government Agencies. The Company has an established Stakeholders Relationship Committee for guiding stakeholder engagement. The Company management regularly interacts with key stakeholders and the functional heads are responsible for facilitating consultation with the Board on important stakeholder concerns.

While Stakeholder Engagement is a part of ongoing activity, the Company also undertakes formal survey to engage with and obtain stakeholder feedback. Over the years, the Company has engaged with the following major stakeholder groups that include or influenced by the Company activities. Business partners, Contractors, Customers, Investors and shareholders, Employees, NGO's etc.

The Company engages with them through multiple channels such as formal meetings, Customer help lines, Industry forums, Dealer / Distributors etc.

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)	Frequency of engagement (Annually/ Half yearly/Quarterly)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Governments and Regulatory Authorities	No	Inspection, Audits & Compliance Reports, Public disclosures on financial and ESG performance, Meetings, Seminars etc.,.	Annual / Half-yearly /Quarterly/Monthly	<ul style="list-style-type: none"> Statutory Compliances, Establishing proper SOPs. Strengthening systems through Audits and Feedbacks (improving existing practices). Operational/ Product Safety & Quality.
Industry & Trade Associations	No	Emails, SMS, Meetings, Website, Events , Seminar, Conferences	As per Requirement	<ul style="list-style-type: none"> Industry concerns related to health, Environment, Safety, etc. Collaboration for commercialisation of Technologies / products or joint Research, Providing product / Technology components.
Suppliers and vendors, Outsourcing partners and Contractors	Yes - MSME Vendors	Emails, SMS, Structured Meetings, Supplier and outsourcing partners Meets	As per Requirement	<ul style="list-style-type: none"> Procurement of Material / Equipment/Services. Vendor Awareness programmes related to Quantity and Quality, Health, Environment and Safety etc. Migration from transactional relationship to long term partnership - sharing business plan and growth strategy. Whistle Blower mechanism.
Customers	No	Emails, Meetings, Website, Events, Seminar, Conferences, CRM Portal	As per Requirement	<ul style="list-style-type: none"> Customer Satisfaction / Service Improvement. Marketing Products & Services. Engagement related to Quality, Quantity, Safety and Environment.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/Quarterly)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and Shareholders	No	Public Disclosures on Financial performance, Annual general Meeting & Social Media	Annual	Make Investor / Shareholders aware of Business plans, performance and Sustainability.
Employees	Yes	Employee Satisfaction Survey, Grievance Redressal / ESS Portal, Electronic Communications, Conclaves, Workshops & Seminars	Ongoing	<ul style="list-style-type: none"> Employee Awareness on Rules / Regulations, Benefits, career, personal Growth opportunities etc. Ensuring a safe, healthy and nurturing environment. Grievance Redressal. Whistle Blower Mechanism.
Community	Yes	Notice Board, Physical visits, Advertisement	Ongoing	<ul style="list-style-type: none"> CSR Activities.
Neighbouring Organisations.	Yes	Feedback from Neighbouring Organisations.	Annual	<ul style="list-style-type: none"> Taking Feedback and Ensuring a safe, healthy and nurturing environment.

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.

Stakeholder consultations are typically undertaken by respective Groups, Functional Heads and relevant Company officers. The Feedbacks/identified issues of Corporate concern are escalated to the Board-level either through direct channels or through various board committees which oversee aspects like Business Risks, CSR & sustainability, Marketing strategies and information technology oversight, Planning & Projects, Dispute settlement etc.

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.

Yes, as a Company, we recognise the importance of stakeholder consultation in our decision making process. Through these consultations, we gain valuable insight into the needs of the local community, especially the marginalised and vulnerable groups which helps us to develop our Corporate Social Responsibility programs. Protection of Environment ranks high among the Company's goals and as a responsible corporate citizen, the Company is committed to taking definite steps to protect the environment. The Quality, Environment, Health and safety policy of the Company covers all its business verticals and it applies to the contractors as well, engaged with the Company including by way of incorporating the Safety, Health and Environment compliances in the agreement and in certain cases also cover the interest of customers/ suppliers/ transporters/ contractors etc.

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

The Company as a first step towards stakeholders engagement has identified relevant stakeholders both internal and external.

The Company has identified disadvantaged, vulnerable and marginalised stakeholders from the local community and has also engage them for their socio-economic development through various CSR interventions. The systems and processes are in place to systematically identify stakeholders, understanding their concerns and to engage with them. The feedback mechanism available for stakeholders to assess the service levels and other complaints follows the spirit laid down therein.

The Company seeks to impact the lives of the disadvantaged by supporting and engaging in activities that aim to improve their well-being. The Company is dedicated to the cause of empowering people, educating them and in improving their quality of life. While the Company undertakes programmes based on the identified needs of the community, education and health care remains top priority. Across the different areas identified by the Company, it endeavours to reach the disadvantaged and the marginalised sections of the society to make a meaningful impact on their lives. The skill development center has been a major initiative towards addressing the social responsibility. The main objective behind the skill development center is to provide high quality vocational and technical training towards uplifting the lives of young children drawn from poor and deprived background. The Company also provides access to necessities like health care, drinking water and sanitation and the like to the underprivileged located in the neighbourhood.

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 2022-23 (Current Financial Year)			FY 2021-22 (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	184	184	100%	144	144	100%
Other than permanent	0	0	-	0	0	-
Total Employees	184	184	100%	144	144	100%
Workers						
Permanent	204	204	100%	244	244	100%
Other than permanent	119	119	100%	87	87	100%
Total Workers	323	323	100%	331	331	100%

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

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Permanent										
Male	168	NA	NA	168	100%	128	NA	NA	128	100%
Female	16	NA	NA	16	100%	16	NA	NA	16	100%
Other than permanent										
Male	NA									
Female	NA									
Workers										
Permanent										
Male	198	NA	NA	198	100%	237	NA	NA	237	100%
Female	6	NA	NA	6	100%	7	NA	NA	7	100%
Other than permanent										
Male	108	108	100%	NA	NA	71	71	100%	NA	NA
Female	11	11	100%	NA	NA	16	16	100%	NA	NA

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

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	5	7,50,000	1	9,40,000
Key Managerial Personnel (KMP)	3*	56,21,224	-	-
Employees other than BOD and KMP	128	10,05,281	16	9,94,081
Workers	236	5,03,527	6	3,78,981

* Company Secretary deputed from Carborundum Universal Limited.

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, Senior Management and various Committees. The Whistle blower mechanism of the Company provides the Directors, Employees, Customers and Vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and legal business conduct.

The Company has adopted the Social Accountability Standard to devise and auditable Voluntary mechanism based on UN Declaration of human rights, principles of ILO, International Human rights, labour norms and National Labour laws that is applicable not only to its employees but also to the stakeholders viz suppliers, sub-contractors, sub-suppliers, home workers etc.

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

Yes, Works and other committees. The Whistle blower mechanism of the Company provides the Directors, Employees, Customers and Vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and legal business conduct.

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at end of the year	Remarks	Filed during the year	Pending resolution at end of the year	Remarks
Sexual harassment			Nil			
Discrimination at work place						
Child labour						
Forced labour/ involuntary labour						
Wages						
Other human related issues						

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

The Management policy is to ensure no retaliation. The Company's Prevention of Sexual Harassment policy also provides guidelines and obligations for respectful behaviour at the workplace, that is free from discrimination and harassment. The Respectful Workplace principle ensures that the people are treated with dignity and respect in any Workplace of Wendt. Under the Company's POSH (Prevention of Sexual Harassment) policy which aligns with the Government of India's Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act 2013, the Company has constituted specific internal committees at its location to address complaints and concerns around Sexual Harassment.

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

Yes, no discrimination on basis of gender, caste or creed.

9. Assessments for the year

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third party)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at work place	100%
wages	100%
Others please specify	None

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable.

Leadership Indicators

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

The Grievance Redressal committee and guidelines are updated from time to time to address any uncovered aspect arising out of human rights grievances. No such changes were made during the Year 2022-23.

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

We ensure 100% compliance of statutory provisions. Due reporting of the same is also done to the concerned Government offices as per the statute. The due diligence for the same is also regulated through the periodic internal inspections.

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.

4. Details on assessment of value chain partners

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others - please specify	None

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

Not applicable.

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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (in Mega Joules) (A)	1,38,62,880	1,28,32,387
Total fuel consumption (in Mega Joules) (B)	5,32,206	3,63,586
Energy consumption through other sources (C)	-	-
Total energy consumption (in Mega Joules) (A+B+C)	1,43,95,086	1,31,95,973
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.0075 Mega Joule /Rupee	0.0083 Mega Joule /Rupee

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) FY22-23 CII-EHS Assessment during January 2023 - Overall EHS assessment- certified as Silver Award for EHS Commitment If yes, name of the external agency. CII-Chennai.

2. (a) 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) - NA

(b) If yes, disclose whether targets set under the PAT scheme have been achieved. - NA

(c) In case targets have not been achieved, provide the remedial action taken, if any. - NA

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	18567.6 kl	16158 kl
(iv) Seawater / desalinated water	NA	NA
(v) Others- SIPCOT water	3016.7 kl	3725 kl
Total volume of water withdrawal (in kilolitres) (I + ii + iii + iv + v)	21584.3 kl	19883 kl
Total volume of water consumption (in kilolitres)	21584.3	19883
Water intensity per rupee of turnover (Water consumed /turnover)	0.0000113 kl/Rupee	0.0000126 kl/Rupee
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO)	FY22-23 CII-EHS Assessment during January 2023 Overall EHS assessment-certified as Silver Award for EHS Commitment	
If yes, name of the external agency.	CII- Chennai	

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

Yes, as a responsible organisation the Company gives importance to reduce, reuse and recycle water. This is achieved through installation of Effluent Treatment Plant (ETPs) and Sewage Treatment Plants (STPs) in line with the compliance norms in force. These systems enable the Company to reuse and recycle water and utilise it again within the plant premises for process reuse, gardening and toilet flushing etc.

Water Recycle and Reuse: The Company has installed a RO plant to achieve Zero discharge of water waste. The Company treats its process effluents and reuses in its process. This facility has also been installed in the Company's manufacturing facility for electroplated products.

The company's Green belt within its facility is fully maintained using Sewage recycled water.

Water recharge: Water collected out of rain is harvested through a percolation pond carrying a storage capacity of 1.2 Million litres.

The Company has installed rain water harvesting in the CCSD Building with an Underground storage capacity of 0.6 million liters and being directly used for Toilets and hand wash purposes of CCSD and FG Stores since April 2020 onwards.

Scrubbers has been built in the plating process for reducing the Odour and discharge of particulate matter.

We are a Zero discharge company.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	microgram / m3	max 22 & min 11	max 22 & min 11
SOx	microgram / m3	max 18 & min 8	max 18 & min 8
Particulate matter (PM)	microgram / m3	max 60 & min 44	max 60 & min 44
Persistent organic pollutants (POP)	Not done		
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others - please specify			

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO) If yes, name of the external agency: No.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	NA	NA	NA
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	NA		
If yes, name of the external agency.			

*Note: The company has not captured the GHG emissions during FY22-23. However, these GHG are not produced during our manufacturing process. The company has a green campus with more than 10000 trees which produces sufficient oxygen and absorbs Carbon di oxide.

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

NIL.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2.26 tonnes	2.54 tonnes
E-waste (B)	1.16 tonnes	-
Bio - medical waste (C)	0.355 tonnes	0.360 tonnes (approx.)
Construction and demolition waste (D)	-	2.15 tonnes
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	12.905 tonnes	7.917 tonnes
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Paper – 34 tonnes corrugated box-7.32 tonnes Wood-21.90 tonnes MS Solid – 65.48 tonnes	Paper – 30 tonnes corrugated box-8.63 tonnes Wood-13.75 tonnes MS Solid – 81.80 tonnes
Total (A+B + C + D + E + F + G + H)	145.38 tonnes	147.15 tonnes

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
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 (ii) Re-used (iii) Other recovery operations	Presently, we do not have data for capturing the recycle, reuse and other recovery operations as per category of waste.	
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration- Plating metal sludge	0.195	0.185
Spent solvent	0.999	0.801
Process waste Residue	0.083	0.459
spent carbon or filter medium	0.224	0.071
(ii) Landfilling- TSDf Acids & Alkali Residues,	0.112	1.492
Chemical sludge from waste water treatment	4.808	7.932
(iii) Other disposal operations - Spent oil	1.205	1.87
Discarded container	0.291	0.095
Total	7.917	12.905
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	
If yes, name of the external agency.	Ramky-Chennai & Green Gene Enviro Protection and Infrastructure Private Limited -Ranipet (Tamil Nadu)	

9a. Briefly describe the waste management practices adopted in your establishments.

Our Company follows the principle of "Reduce, recycle and Reuse" to effectively manage waste. We use various initiative to reduce, recycle and reuse the waste. Some of the initiatives outlined below:

Energy:

The Company's Manufacturing processes are not power intensive. However, the Company takes continuous efforts to reduce energy consumption. The Integrated Management system policy of the Company focuses on Processes, Conservation of Natural resources, Protection of Environment, Prevention of Pollution towards Environment.

The Energy conservation measures include reforms such as installation of Energy savers in the lighting circuit to conserve energy through replacement of high voltage consumption lamps with LED lights, introduction of LDR-Light dependent resistance sensors that harnesses natural daylight for all outdoor lighting with automatic controls.

The Company has initiated discussion for Installation of Solar Energy in its facilities.

Reduction during usage by consumers (energy, water) has been achieved since the previous year.:

Innovation and listening to the voices of customers has always been the Company's priority. Constantly adjusting our processes, methods and systems across the value chain in shortest possible time and designing our

responses in terms of products, services and behavior ensures manufacturing excellence.

The Super Abrasive wheel (CBN / Diamond) provides an advantage of reduced risk of thermal damage to the work place. The reduced risk of thermal damage in CBN Grinding is at times attributed to the lower grinding specific Energies. This advantage can allow a marked increase in removal rate whilst maintaining surface quality of the component compared to grinding with conventional abrasives such as aluminium oxide.

Super Abrasive wheels extend bearing, spindle and overall machine life thereby reducing the power draw and energy consumption for acceleration and deceleration in linear and rotary movement.

The Company offers an eco-friendly high-performance coolant along with its super abrasive wheels and machines to ensure there is optimum usage of super abrasive wheels and reduction in waste generated during grinding process.

b. 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.

Duly recognising the over-consumption results in unsustainable exploitation of the planet's resources the business units in the company are committed to promoting sustainable consumption, including recycling of resources.

While setting the Environment, Health, Safety objectives and targets, considerations are given to reuse, recycle, reduction, handling and disposal of wastes. Measurable performance indicators include waste produced per unit of production. The Company has installed high tech pretreatment line in the place of conventional treatment to ensure clean production and reduction in hazardous waste generation. During the year, the Company has achieved a significant waste reduction in case of electroplating products. The Company has zero discharge facility including for sewage, canteen, electroplating process, paint booth, DM Water effluent and used coolant through RO Method. This treated water is reused for relevant manufacturing processes. The Company has been achieving reduction in wastes year on year.

The Company has a secured landfill in line with the applicable guidelines for storage of hazardous waste. The Company has also created a vermicomposting facility to convert all the garden/ green waste to manure.

During this year, the Company has carried out recycling of Aluminum scrap into castings. 23 tonnes of Aluminum ingots have been converted from aluminum turnings.

10.If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hot spots, 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		

11. 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 external independent agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

12a. 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 (YES/NO)

Yes, the Company is compliant with all the environmental requirements and has a valid consent to operate certificate from Pollution Control Board. 1. Air prevention & control of pollution act, 1981 as amended in 1987 (central act 14 of 1981). 2. Sewage & trade effluent under section 25 of water act, 1974 as amended in 1988 (central act 6 of 1974).

b. If not, provide details of all such non-compliances, in the following format:

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 agencies such as pollution control boards or by courts	Corrective taken, if any action
	Not Applicable			

Leadership Indicators

1. Provide a break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year) (TJ)	FY 2021-22 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	Nil	Nil
Presently no electricity consumed which is generated from Renewable sources.		
From non-renewable sources		
Total electricity consumption (D)	1,38,62,880	1,28,32,387
Total fuel consumption (E)	5,32,206	3,63,585
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	143,95,086	131,95,972
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	FY22-23 CII-EHS Assessment during January 2023-Overall EHS assessment-certified as Silver Award for EHS Commitment	
If yes, name of the external agency.	CII- Chennai	

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
a. No treatment		
b. With treatment – please specify level of treatment		
(ii) To Groundwater	-	-
a. No treatment		
b. With treatment – please specify level of treatment		
(iii) To Seawater	-	-
a. No treatment		
b. With treatment – please specify level of treatment		
(iv) Sent to third-parties	-	-
a. No treatment		
b. With treatment – please specify level of treatment		
(v) Others	-	-
a. No treatment		
b. With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	-	-
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)	-	-
If yes, name of the external agency.	Not applicable	

3. 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	Nil
(ii) Nature of operations	
(iii) Water withdrawal, consumption and discharge in the following format:	

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	
(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)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Nil	
a. No treatment		
b. With treatment – please specify level of treatment		
(ii) Into Groundwater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iii) Into Seawater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iv) Sent to third-parties		
a. No treatment		
b. With treatment – please specify level of treatment		
(v) Others		
a. No treatment		
b. With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO)		
If yes, name of the external agency.		

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		We did not estimate our Scope 3 emissions for the last fiscal year, we now recognise the relevant material categories within Scope 3 emissions that pertain to our business type. We will then proceed to collect the necessary data and estimate these emissions accordingly in the near future.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO)			
If yes, name of the external agency.			

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable.

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

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

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

The Company has put in place a disaster management and business continuity plan. The need for the same arose during COVID 19 lockdown during which the Company set up a Disaster management and Business continuity plan for restarting its operations with governmental approvals and following all guidelines. The Company conducts regular mock drills, fire safety training sessions for all its employees. Company has setup SOPs and guidelines for overcoming natural disasters, fires and other emergencies. These procedures are constantly reviewed and updated to reflect any changes in our operations or external factors. The Company has identified and established critical business functions and backup support plans to minimise downtime in case of any failure and ensure continuity of operations in case of any unforeseen disruptions. The Company has established partnerships with on call local emergency response from fire brigade, hospital and medical services to ensure timely and effective response in case of emergencies.

8a. Disclose any significant adverse impact to the environment, arising from the value chain of the entity.

b. What mitigation or adaptation measures have been taken by the entity in this regard.

We are planning to establish sustainable supply chain practices by working with suppliers who prioritise environmentally friendly practices. We also have a robust waste management system that focuses on reducing waste, reusing materials, and recycling wherever possible.

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

At present, we have not assessed our value chain partners for environmental impacts. However, we acknowledge and are committed to conducting the same in future. We believe that by engaging with our value chain partners we can reduce the environmental impact by propagating sustainable practices.

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.

Wendt (India) Limited is an active member of several national and international trade and industry chambers and associations.

(b) List the top 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	State & National
2	Hosur Industries Association	State
3	Quality Circle Forum of India	State & National
4	NHRD, Hosur Chapter	State
5	IMTMA-Indian Machine Tool Manufacturer's Association	National
6	Indo German Chamber of Commerce	International
7	Bangalore Chamber of Commerce and Industry	National
8	Engineering Export Promotion Council	National
9	Indian Cutting Tool Manufacturer	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
No adverse order received and hence, no corrective action required.		

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 is not actively involved in lobbying. However, as a responsible corporate citizen, the Company is an active member of several national and international trade and industry chambers and associations. As part of these groups, the Company makes recommendations/ representations before regulators /associations for advancement and improvement of industrial climate in India. Wendt (India) Ltd, directly as well as through CUMI group teams, engages with the following associations : CII, FICCI, ASSOCHAM, IMTMA, HIA, ICAI etc.					

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: No SIA was done in the current financial year.

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

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

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.

All grievances could be submitted to wil@wendtindia.com. The grievances of the community can also be sent to the plant HR/Admin teams who will handle the same.

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

Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	28.85%	18.79%
Sourced directly from within the district and neighbouring districts	38.36%	32.46%

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): NIL

Details of negative social impact identified	Corrective action taken
Nil	

No SIA was done in the current financial year.

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

The Company attaches great importance to factors contributing towards community and society welfare activities. The Company has been practicing this right from the beginning with employment of underprivileged and rural people from surrounding areas.

During the year, the Company undertook a project of constructing classroom in a Government High School at Zuzuvadi, situated in the SIPCOT, Hosur. The Company focuses its CSR activities on rejuvenating schools as most of the schools are in desperate need of an overhaul and lack even the most basic facilities. This CSR project leverages contribution to build classrooms and provide other basic amenities for encouraging education in the rural and remote location.

The CUMI Center for Skill Development (CCSD) is a unique initiative undertaken by the Company jointly with its

promoter Carborundum Universal Limited since 2012 to build mutually beneficial relationship with the local community and society. The skill development centre is housed within the Company's Hosur facility augments the Company's commitment to society through initiatives that would address the needs of the underprivileged populations and create good citizens. The center provides specialised training based on National council for Vocational training syllabus for the rural youth drawn from the socially and underprivileged section of the society. The Job oriented skill training enhances their employability and aids in uplifting their socio economic status. The technically trained students can be employed by any industrial entity once they complete the training programme. The courses conducted in CCSD covers provision of extensive facilities including state-of-the-art classrooms, experienced and motivated instructors, a well-stocked library, audio visual aids, well-maintained machines & equipment for hands-on training etc. Apart from this, a very integral part of the programme is the importance attached to the development of soft skills through group activities, Yoga, Communication building exercises, NGO Activities & extra-curricular events. All this makes the program a holistic and enriching experience both professionally and personally for the students.

Another initiative that has been widely appreciated by the community is the traffic warden duty undertaken by the employees and students at Hosur. Employee volunteers and students of CCSD has been trained by the local police department and take up traffic management during peak hours in Hosur junction - a highly accident prone area.

The Traffic wardens also played a very crucial role in maintain social distancing norms amongst public and in controlling traffic in Hosur, Tamil Nadu through the entire lockdown.

Further, contributions in form of groceries were made to Abalashram, Sri Saratha nikethan NGO, Hosur.

S. No.	State	Aspirational District	Amount spent (In INR)
1	Traffic warden - 9 Members participated	Hosur	2 1/2 Hours in and around Hosur
2	CUMI Centre for Skill Development	Hosur	Rs. 27.62 lakhs
3	Construction of school Building, Zuzuvadi	Hosur	Rs. 16.10 lakhs (under construction)
	Total spent		Rs. 43.72 lakhs

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

Yes, Preference is given to local suppliers, Micro, Small and Medium scale Enterprises (MSMEs), Start-ups in accordance with the extant Government and Company Policies. Purchase preference is given to MSMEs and Local Suppliers as per Public Procurement Policy 2012.

b. From which marginalised /vulnerable groups do you procure?

MSME's in and around Hosur.

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

Please refer answer to question no.4 of essential indicators.

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:

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
			None

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
		None

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	CUMI Centre for Skill Development	89	100%
2	Classroom for Government school, Zuzuvadi	Students	Under construction

The Company's objectives are to pro-actively support meaningful socio-economic development in India and enable a large number of people to participate in and benefit from India's economic progress.

This is based on the belief that growth and development are effective only when they result in wider access to opportunities and benefit a broader section of the society. All CSR initiatives are for the support of the underprivileged / those who belong to the vulnerable /marginalised sections of the society in the community where it is located.

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

Essential Indicators

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

The Company is a customer centric organisation and attaches considerable value to the Trust, Satisfaction and loyalty of our customers across the world. The Company strives to ensure that customer needs are satisfied and our products and services offer value to our customers. Hence, we believe that commitment to transparency is vital to build trust and credibility with our customers by demonstrating honesty and openness in handling complaints.

Customers can communicate their complaints via email or phone calls to the customer support team who will register the complaint with the FIR (First investigation Report) . After receipt of the complaint, acknowledgement is given within 24 hours. Technical complaints are handled by the Quality Control team and commercial complaints are handled by the Marketing team. The Company has set a target of customer complaint resolution within 15 days of registration. Process owners and Product Managers are responsible for identifying the root cause and implementing Corrective and Preventive action(CAPA) within the stipulated time frame. Marketing Head shall take the decision of product recall in consultation with the Senior Management.

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

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

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

Category	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of the year		Received during the year	Pending resolution at end of the year	
Data privacy			Nil			
Advertising						
Cyber-security						
Delivery of essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Others						

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

Category	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

5a. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)
 Yes, we have a cyber security policy. The Company also has a Board level Committee on 'Risk Mangement' which includes the review of cyber security risk.

b. If available, provide a web-link of the policy.

The Policy is available in the Intranet of the Company.

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

Not Applicable.

Leadership Indicators

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

All information regarding the Company's products and services can be accessed through the Company's website : www.wendtindia.com and its periodic disclosures like Annual Report. The Company has uploaded its new products and successful applications on its social media pages like LinkedIn and YouTube.

Product related information can be accessed through website: <https://wendtindia.com/>

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

- Organising workshops, Technical Seminars, Technology day at customer premises.
- Distribution of Material Safety Data Sheet (MSDS) of the Products.
- Handing over of Machine Manual while supplying Machine Tools.
- Sharing of General Principles of usage and Safety of Super Abrasive Products.

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

- Emails to customers.
- Telephonic Communication.

4.a. 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.

We have implemented SAP as its operating software. All the products are identified with Unique serial Numbers that has appropriate Tracking and traceability on the Materials supplier to the Customers along with the Product Description.

b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

Yes, we conduct Customer Satisfaction survey every year.

5. Provide the following information relating to data breaches

a. Number of instances of data breaches along with impact

Not Applicable

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

Not Applicable

