

**bhansali ENGINEERING POLYMERS LIMITED**

CIN : L27100MH1984PLC032637

Registered Office : 301 & 302, 3rd Floor, Peninsula Heights, C. D. Barfiwala Road, Andheri (West), Mumbai - 400 058.

Tel. : (91-22) 2621 6060/61/62/63/64 • E-mail : abstron@bhansaliabs.com • Website : www.bhansaliabs.com

BEPL/SEC/2024/79**05th June, 2024**

| | |
|---|---|
| To The BSE Limited Corporate Relationship Department PhirozeJeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Security Code: 500052 | To The National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051. Security Code: BEPL |
|---|---|

Sub: Business Responsibility and Sustainability Report (BRSR) for FY 2023-24.

Dear Sir/Madam,

Pursuant to Regulations 34(2) (f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Business Responsibility and Sustainability Report for FY 2023-24, which also forms part of the Annual Report 2023-24, submitted to the Exchanges vide letter no. BEPL/SEC/2024/77 dated 04th June, 2024.

You are requested to take the same on record and oblige.

Thanking you,

Yours faithfully,

For **Bhansali Engineering Polymers Limited****Ashwin M. Patel**
Company Secretary & GM (Legal)

Encl.: As above



Annexure 7

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT OF BHANSALI ENGINEERING POLYMERS LIMITED FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2024

SECTION A: GENERAL DISCLOSURES**Details of the listed entity**

| | | |
|-----|--|--|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L27100MH1984PLC032637 |
| 2. | Name of the Listed Entity | Bhansali Engineering Polymers Limited |
| 3. | Year of incorporation | 1984 |
| 4. | Registered office address | 301 & 302, 3 rd Floor Peninsula Heights, C.D Barfiwala Road, Andheri (West), Mumbai – 400058, Maharashtra |
| 5. | Corporate address | Same as Registered Office Address |
| 6. | E-mail | investors@bhansaliabs.com |
| 7. | Telephone | +91-22-2621 6060-64 |
| 8. | Website | www.bhansaliabs.com |
| 9. | Financial year for which reporting is being done | Financial year ended 31 st March, 2024 |
| 10. | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange of India Limited and BSE Limited |
| 11. | Paid-up Capital | ₹ 24,88,58,460/- |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Ashwin M. Patel Ph: +91-22-26216060-64 / 69106100 Email ID: investors@bhansaliabs.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). | Consolidated Basis |

Products / Services

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

| Sr. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---------|------------------------------|---------------------------------------|-----------------------------|
| 1 | Petrochemical | Acrylonitrile Butadiene Styrene (ABS) | 93.39 |
| | | Styrene Acrylonitrile (SAN) | 1.34 |
| | | Trading Sales | 5.27 |

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

| Sr. No. | Product/Service | NIC Code | % of total Turnover contributed |
|---------|---|----------|---------------------------------|
| 1. | Acrylonitrile Butadiene Styrene Resins and Styrene Acrylonitrile Resins | 2209 | 94.73 |

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 | 7 | 9 |
| International | NIL | NIL | NIL |

17. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 25 |
| International (No. of Countries) | 2 |

b. What is the contribution of exports as a percentage of the total turnover of the entity? - The contribution of exports was 0.96 % of the total turnover of the Company for the Financial Year ended 31st March, 2024.

c. A brief on types of customers: The Company is engaged in manufacturing of ABS & SAN resins. Our customers include leading companies dealing in Automobiles, Home Appliances, Electronics, Healthcare & Kitchenware, Stationery and Toys.

Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------|-----------|---------|-----------|---------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 400 | 397 | 99.25 | 3 | 0.75 |
| 2. | Other than Permanent (E) | NIL | NIL | NIL | NIL | NIL |
| 3. | Total employees (D + E) | 400 | 397 | 99.25 | 3 | 0.75 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 78 | 78 | 100 | NIL | NIL |
| 5. | Other than Permanent (G) | 235 | 235 | 100 | NIL | NIL |
| 6. | Total workers (F + G) | 313 | 313 | 100 | NIL | NIL |



b. Differently abled Employees and workers:

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|---------|-----------|---------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 1 | 1 | 100 | NIL | NIL |
| 2. | Other than Permanent (E) | NIL | NIL | NIL | NIL | NIL |
| 3. | Total differently abled employees (D + E) | 1 | 1 | 100 | NIL | NIL |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | NIL | NIL | NIL | NIL | NIL |
| 5. | Other than Permanent (G) | NIL | NIL | NIL | NIL | NIL |
| 6. | Total differently abled workers (F + G) | NIL | NIL | NIL | NIL | NIL |

19. Participation / Inclusion / Representation of women

| | Total (A) | No. and percentage of Females | |
|------------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 7 | 1 | 14.29 |
| Key Management Personnel (*) | 4 | 0 | 0 |

(*) Includes Managing Director, Executive Directors, CFO, Company Secretary

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

| | FY 2023-24 (Turnover rate in current FY) | | | FY 2022-23 (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year prior to the previous FY) | | |
|---------------------|---|--------|-------|--|--------|-------|--|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 23.42 | 0.53 | 23.95 | 19.83 | 0 | 19.83 | 20.35 | 0 | 20.35 |
| Permanent Workers | 7.36 | 0 | 7.36 | 5.56 | 0 | 5.56 | 8.16 | 0 | 8.16 |

Holding, Subsidiary and Associate Companies (including joint ventures)

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

| Sr. 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. | Bhansali Nippon A&L Private Limited | Joint Venture Company | 50 | Yes |

CSR Details

22. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No): Yes
- (ii) Turnover (in ₹) : ₹ **1,22,173.60 lakhs**
- (iii) Net worth (in ₹) As on 31st March, 2024: ₹ **92,137.97 lakhs**

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 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|---|--|--|--|----------------|--|--|----------------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |
| Investors (other than shareholders) | Yes | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |
| Shareholders | Yes | 31 | NIL | Not Applicable | 11 | NIL | Not Applicable |
| Employees and workers | Yes | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |
| Customers | Yes | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |
| Value Chain Partners | Yes | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |
| Other (please specify) | NIL | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |

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

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

| Sr. 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 | Occupational Health and Safety (OHS) and Environment Safety | Risk and Opportunity | <p>Risk: Being in the business of manufacturing of ABS & SAN resins, the health and safety of workforce is an inherent risk and failure to comply with the safety norms can negatively impact the Company's image.</p> <p>Opportunity: Robust internal control mechanism and governance practice helps in enriching safety, overall health and well-being, leading to productive workforce.</p> | The Company follows effective incident and investigation procedures and CAPA System. Safety meetings are conducted at regular intervals wherein plant inspection, risk assessment, job safety analysis, permit to work system, HAZOP study, Quantitative Risk Assessment, Environmental Impact Assessment (EIA) etc. are discussed for developing appropriate remedial action plans for mitigating the risks. | Risk: Negative Opportunity: Positive |
| 2 | Business Ethics, Compliance, and Governance | Risk | Risk: Non-compliance with regulatory and legal requirements may impair the Company's Reputation. | <p>Key Managerial Personnel are responsible and accountable for ensuring effective, timely, and appropriate compliance with regulatory and legal mandates.</p> <p>The Company has a whistle blower policy for its employees, vendors and Channel partners for reporting of any unethical business practices, encouraging culture of openness and accountability. Overall it rejects 'harm doing'.</p> | Risk: Negative |
| 3 | Waste Management | Risk | The hazardous waste should be stored safely inside the premises and scientifically disposed off through authorized / approved disposal facilities to avoid/ reduce the impact on environment. | Waste management practices includes segregation at source, responsible disposal of hazardous waste and reducing waste. Across both the plants, Company officials regularly monitor the waste generated from its operations. Waste disposal is carried out through appropriate methods and directed to authorised disposal channels as per the laws and regulations of the respective State Pollution Boards. | Negative |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------|----------------------------------|--|---|--|--|
| 4 | Water Stewardship | Opportunity | Water efficiency, Reducing water wastage, recycling water, and reusing the treated water for gardening within premises. | The Company believes in ensuring optimum utilisation of water resources through efficient usage. There is 'zero discharge' outside the plants and the treated water is used for development of green belt. | Positive |
| 5 | Human Rights & Labour Conditions | Opportunity | The Company believes in equality, non-discrimination, integrity & ethics, customer satisfaction, accountability and having a culture of care and trust. This is embedded in its various corporate policies. | Positive | |
| 6 | Supply Chain Management | Risk and Opportunity | Regular interactions with Stakeholders has helped in having long lasting business relationships resulting in responsible and sustainable operations | Risk – Negative Opportunity - Positive | |
| 7 | Community Development | Opportunity | With the motive of 'giving back to the society' the Company through various NGOs / Trusts helps in betterment of the weaker strata of the Communities in the nearby areas. | Positive | |



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines for Responsible Business Conduct (NGRBC) Principles and Core Elements. The NGRBC as prescribed by the Ministry of Corporate Affairs advocate nine principles referred as P1-P9.

| | | |
|----|---|--|
| P1 | Governance with Ethics, Transparency and Accountability | Businesses should conduct and govern themselves with Ethics, Transparency and Accountability. |
| P2 | Providing Sustainable Services | Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle. |
| P3 | Promote Employees' Well-being | Businesses should promote the wellbeing of all employees. |
| P4 | Stakeholder Engagement | Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized. |
| P5 | Promote Human Rights | Businesses should respect and promote human rights. |
| P6 | Reducing Environmental Impact | Businesses should respect, protect, and make efforts to restore the environment. |
| P7 | Responsible Policy Advocacy | Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner. |
| P8 | Inclusive Growth & Equitable Development | Businesses should support inclusive growth and equitable development. |
| P9 | Providing Value to Customers | Businesses should engage with and provide value to their customers and consumers in a responsible manner. |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Web Link of the Policies, if available | https://www.bhansaliabs.com/policies | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes, wherever required. | | | | | | | | |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | No | No | No | No | No | No | No | No | No |
| 4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | <p>Most of the principles are covered by our Code of Conduct which is in line with national and international standards and practices.</p> <p>The Company has ISO 9001-2015 certification (Quality Management Certificate) for its Manufacturing units.</p> <p>Further, Company has obtained accreditation under the BIS Certification for ABS Grades as per IS 17077 (Part 1):2022 and implemented all relevant standards and norms in compliance with the same.</p> | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | - | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | - | | | | | | | | |

Governance, Leadership and Oversight

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|--|--------|--------|--------|--------|--------|--------|--------|--------|
| 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>Global warming and climate change are seen as global concern. Adapting to and mitigating its impact and ensuring inclusive growth and transitioning to a sustainable economy have emerged as major issues. In order to mitigate negative impact and build a sustainable economy, organizations across the world are adopting stringent measures.</p> <p>In India, SEBI has introduced and mandated a Business Responsibility and Sustainability (BRSR) framework for the top 1000 listed companies from FY 2022-23. The objective of the new format is to ensure that sustainability reporting is at par with financial reporting and helps companies make better sustainable investment choices based on quantifiable matrices. It provides an avenue for companies and global audience at large to gain deeper insights into their non-financial business risks and opportunities.</p> <p>On the governance front, the Management and the Board are involved in active review of the Company's ESG performance on a regular basis. The Company periodically reassesses its key policies. The Company strives to continue its business operations across the value chain in an ethical, responsible and sustainable manner.</p> | | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | <p>Name: Mr. Babulal M. Bhansali Designation: Chairman & Managing Director DIN: 00102930</p> | | | | | | | | |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | <p>Yes, the Company has a Board level Safety, Health and Environment ('SHE') Committee. This Committee provides valuable direction and guidance to the Management to ensure that Safety and Sustainability implications are duly addressed in all- new strategic initiatives, audit actions and improvement plans.</p> <p>This BRSR is a testimony of the Company's commitment to sustainability in all its dimensions and the Company will endeavour to strengthen it on a continuing basis.</p> <p>The Managing Director is responsible for decision making on Sustainability related issues.</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 | | | | | | | | |
| | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | <p>The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the Managing Director & Executive Director cum Chief Financial Officer / Company Secretary to the Board of Directors.</p> | | | | | | | | |



| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|--|-----|-----|-----|-----|-----|-----|-----|-----|
| 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. | The Company conducts periodic review of the charters, policies internally by the Senior Management and Board Committees which then drives the policies, projects and performance of the aspects of business responsibility and sustainability. | | | | | | | | |

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|---|
| Board of Directors (BoD) | 1 | Business, strategy, risk, update of laws, Principles of Corporate Governance | 100 |
| Key Managerial Personnel (KMP) | 1 | Business, strategy, risk, update of laws, Principles of Corporate Governance | 100 |
| Employees other than BoD and KMPs | 12 | Induction Training, business ethics and values | 100 |
| Workers | 12 | Induction Training, business ethics and values | 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 | Nil | | | | |
| Settlement | | | | | |
| Compounding fee | | | | | |
| Non-Monetary | | | | | |
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | | Has an appeal been preferred? (Yes/No) |
| Imprisonment | Nil | | | | |
| Punishment | | | | | |

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy- **Yes, The Company has 'zero tolerance' of any practice that may be classified as corruption, bribery or giving or receipt of bribes and the same has been mentioned in its Code of Conduct. The Web-link is <https://www.bhansaliabs.com/policies>**
5. Number of Directors / KMPs/ employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

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



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

| | FY 2023-24 (Current Financial Year) | | FY 2022-23 (Previous Financial Year) | |
|--|--|---------|---|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | NIL | NA | NIL | NA |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | | | | |

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. – **No such instances.**

Leadership Indicators

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

| Total number of awareness programmes held | Topics/Principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|--|--|
| NIL | NIL | NIL |

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. – **The Company has processes on avoidance / management of conflict of interests involving members of the Board which may arise due to Directors joining the Boards of other companies and even conflicts which would take place during the course of normal business activities. The process allows the Directors to recuse themselves from the discussions pertaining to the matters which could result in conflict of interest. The Directors have to exercise their responsibilities in a bonafide manner in the interest of the Company, should not allow any extraneous considerations that may vitiate their exercise of objective independent judgment in the paramount interest of the Company and not abuse their position to the detriment of the Company for the purpose of gaining direct or indirect personal advantage. Any conflict of interest arising with the Board Members needs to be reported to the Chairman of the Audit Committee /Chairman of the Board.**

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

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

| | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|-------|------------------------|-------------------------|--|
| R&D | 71.21 lakhs (100%) | 97.92 lakhs (100%) | All R&D Investments are focused at sustainable technologies and application development enabling customers in Automobiles, Home appliances and electrical industry to improve fuel efficiency, energy storage devices, human health and well-being from sustainable sources. |
| Capex | Nil | 28.29 lakhs (5.66%) | Refer Point 6 of Leadership Indicator of Principle 6 |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) - **The Company has a procedure for sustainable sourcing where all the new and existing supply chain partners are mandatorily evaluated on environment, health & safety and sustainability parameters before on-boarding. The key raw material viz. 'Styrene' and 'Acrylonitrile Monomers' are import dependent (as there is no indigenous producer for these monomers). The only raw material which is indigenously available is Butadiene monomer, which constitutes 15 per cent of the total raw material consumption. Majority of the key raw material is sourced sustainably. The Company follows sustainable approach for ensuring optimum utilization of its resources.**
- b. If yes, what percentage of inputs were sourced sustainably? – **All key raw materials are sustainably sourced.**
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste. **The Company's manufacturing plants are governed by the Consent to Operate and authorisation under the Hazardous Waste Management Rules. Under these Rules / Regulations, the Company has declared all its waste. All the wastes generated are handed over to disposal service providers who are authorised to do so by State Pollution Control Board, ensuring that the waste is properly disposed off.**
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. – **The Company manufactures products which are intermediate products (input materials) for our customers who in turn finally produce the finished products. Therefore, these products packaging materials becomes pre-consumer plastic waste to our customers who recycle it. The Company is recycling all waste packaging material through WMA (Waste Management Agencies) via certified recyclers as per waste collection plan submitted to Central Pollution Control Board ('CPCB').**

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**

| NIC Code | Name of Product / Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|-----------------------|---------------------------|---------------------------------|--|---|---|
| Not Applicable | | | | | |

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 |
|---------------------------|-----------------------------------|--------------|
| Not Applicable | | |

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

| Indicate input material | Recycled or re-used input material to total material | |
|-------------------------|--|---------------------------------------|
| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
| NIL | NIL | NIL |



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 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|--------------------------------|--------------------------------------|----------|-----------------|---------------------------------------|----------|-----------------|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | NIL | NIL | NIL | NIL | NIL | NIL |
| E-waste | NIL | NIL | NIL | NIL | NIL | NIL |
| Hazardous waste | NIL | NIL | NIL | NIL | NIL | NIL |
| Other waste | NIL | NIL | NIL | NIL | NIL | NIL |

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:

| Category | % of Employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|------------|--------------------|------------|--------------------|-------------|--------------------|-----------|---------------------|-----------|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care Facilities | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | No. (D) | % (D / A) | No. (E) | % (E / A) | No. (F) | % (F / A) |
| Permanent Employees | | | | | | | | | | | |
| Male | 397 | NIL | NIL | 397 | 100 | NA | NA | NA | NA | NA | NA |
| Female | 3 | NIL | NIL | 3 | 100 | 3 | 100 | NA | NA | NA | NA |
| Total | 400 | NIL | NIL | 400 | 100 | 3 | 0.75 | NA | NA | NA | NA |
| Other than Permanent Employees | | | | | | | | | | | |
| Male | NIL | NIL | NIL | NIL | NIL | NA | NA | NA | NA | NA | NA |
| Female | NIL | NIL | NIL | NIL | NIL | NA | NA | NA | NA | NA | NA |
| Total | NIL | NIL | NIL | NIL | NIL | NA | NA | NA | NA | NA | NA |

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

| Category | % of Workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|------------|--------------------|------------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care Facilities | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | No. (D) | % (D / A) | No. (E) | % (E / A) | No. (F) | % (F / A) |
| Permanent Workers | | | | | | | | | | | |
| Male | 78 | NIL | NIL | 78 | 100 | NA | NA | NA | NA | NA | NA |
| Female | NIL | NIL | NIL | NIL | NIL | NA | NA | NA | NA | NA | NA |
| Total | 78 | NIL | NIL | 78 | 100 | NA | NA | NA | NA | NA | NA |
| Other than Permanent Workers | | | | | | | | | | | |
| Male | 235 | NIL | NIL | 235 | 100 | NA | NA | NA | NA | NA | NA |
| Female | NIL | NIL | NIL | NIL | NIL | NA | NA | NA | NA | NA | NA |
| Total | 235 | NIL | NIL | 235 | 100 | NA | NA | NA | NA | NA | NA |

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

| Benefits | FY 2023-24 | | | FY 2022-23 | | |
|------------------------------|--|--|--|--|--|--|
| | Current Financial Year | | | 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 | 393 (98.25%) | 313 (100%) | Yes | 357 (98.90%) | 346 (100%) | Yes |
| Gratuity | 394 (98.50%) | 78 (24.92%) | NA | 359 (99.45%) | 85 (24.57%) | NA |
| ESI | NA | NA | NA | NA | NA | NA |
| Others – Superannuation fund | 2 (0.50%) | NA | NA | 2 (0.55%) | 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. **Yes, the Company's plants and offices are accessible to differently abled employees.**

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. **Yes, the Company's policy on hiring does not discriminate against persons with disabilities.**
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 | NA | NA | NA | NA |
| Female | NA | NA | NA | NA |
| Total | NA | NA | NA | NA |



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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | Yes, Grievance(s) by employees and workers need to be submitted to their supervisor who would take appropriate action to resolve the grievance(s) within 48 hours of its receipt. Supervisor to forward the unresolved grievance to Head of Department (HOD) within 72 hours of its receipt. HOD investigates the matter and takes suitable action (in coordination with the Human Resource Team) within 4 days of receipt of such grievance. The grievance remaining unresolved at this level is forwarded to the unit head. Further, Unresolved grievance, if any, is escalated to the KMP for final resolution. |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

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

| Category | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|----------------------------------|--|--|------------|--|--|------------|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | 400 | NIL | NIL | 361 | NIL | NIL |
| Male | 397 | NIL | NIL | 357 | NIL | NIL |
| Female | 3 | NIL | NIL | 4 | NIL | NIL |
| Total Permanent Workers | 78 | 78 | 100 | 85 | 85 | 100 |
| Male | 78 | 78 | 100 | 85 | 85 | 100 |
| Female | NIL | NIL | NIL | NIL | NIL | NIL |

8. Details of training given to employees and workers:

| Category | FY 2023-24 Current Financial Year | | | | | FY 2022-23 Previous Financial Year | | | | |
|------------------|--------------------------------------|----------------------------------|--------------|--------------------------|--------------|---------------------------------------|----------------------------------|--------------|--------------------------|--------------|
| | Total (A) | On Health and safety measures | | On Skill up gradation | | Total (D) | On Health and safety measures | | On Skill up gradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Male | 397 | 397 | 100 | 397 | 100 | 357 | 357 | 100 | 299 | 83.76 |
| Female | 3 | 3 | 100 | 3 | 100 | 4 | 4 | 100 | 4 | 100 |
| Total | 400 | 400 | 100 | 400 | 100 | 361 | 361 | 100 | 303 | 83.94 |
| Workers | | | | | | | | | | |
| Male | 78 | 78 | 100 | 78 | 100 | 85 | 85 | 100 | 85 | 100 |
| Female | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |
| Total | 78 | 78 | 100 | 78 | 100 | 85 | 85 | 100 | 85 | 100 |

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

| Category | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|------------------|--------------------------------------|---------|-----------|---------------------------------------|--------|-----------|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No.(D) | % (D / C) |
| Employees | | | | | | |
| Male | 397 | 397 | 100 | 357 | 357 | 100 |
| Female | 3 | 3 | 100 | 4 | 4 | 100 |
| Workers | | | | | | |
| Male | 78 | 78 | 100 | 85 | 85 | 100 |
| Female | NIL | NIL | NIL | NIL | NIL | NIL |

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system? **Yes, the Company has implemented occupational health and Safety Management System, which covers activities across both the manufacturing plants, offices, research laboratories and ensuring the protection of environment and health & safety of its employees, contractors, visitors and relevant stakeholders.**
- 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 a process for Risk Management which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention and business continuity. Considering the hazards associated with operations and hazardous chemicals used, sites have deployed structured Hazard Assessment, Risk Assessment and Management Process – both qualitative and quantitative which is regularly reviewed and mitigation plans are put in place for high-risk areas. The process also considers roles and responsibilities, monitoring control measures, competency training and awareness of individuals associated with such activities. Formal risk assessment training has been provided as appropriate.

For all activities including routine or non-routine (permit / project activities) hazards are identified by a trained cross-functional team and risk assessment and management is done through Hazard Identification and Risk Assessment (HIRA)/ Job Safety Analysis (JSA)/ Standard Operating Procedure (SOP) which is referred



before starting any activity. The Company has procedures for process safety and functional safety. Identified hazards and associated risks are addressed through operational control measures using hierarchy of control approach. Techniques like Process Hazard Analysis (PHA), what-if-analysis, Failure Mode Effect Analysis (FMEA) are carried out on a case-to-case basis. On a day-to-day basis unsafe conditions and hazards are also identified by employees and reported. It is also extended to contractors working on sites to ensure their concerns are captured. The closure of same is tracked to ensure risk control at workplace.

Storing and handling of toxic chemicals like ammonia, chlorine, flammable materials like fuel, etc. are identified as the major process hazards at the site for which the Company has carried out Quantitative Risk Assessment; HAZOP study and engineering review by external / internal experts as appropriate. Safety Management System is internally assessed on routine basis and externally assessed by competent consultants / Experts from time to time and the suggestions/ observations are reviewed and implemented.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N) **Yes, we encourage our employees to report near-miss incidents identified through various modes, which is analysed by the Safety Committee. All sites have specific procedure for reporting of work-related hazard, injuries, unsafe condition and unsafe act.**
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No) - **Yes**

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

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

12. Describe the measures taken by the entity to ensure a safe and healthy work place. – **The Company believes in providing healthy and safe working environment to its employees and workers. The Company follows effective incident and investigation procedures and CAPA System. In order to ensure healthy work place, following measures were taken:**

- ❖ **New Fire Siren Installed near switchyard for covering switchyard & DG house area in case of emergency. Fire Alarming system improved.**
- ❖ **New Earthing unloading relay provided at Oleic acid storage to ensure safe unloading of material, which eliminates static discharge accidents during unloading.**
- ❖ **As part of safety improvement Thermo siphon System installed with pressure and level indication display on SCADA for SPS Reactor Mechanical Seal.**
- ❖ **Convex Mirrors and Reflective signage board installed at various locations on Road for safety.**
- ❖ **Engaged competent agency M/s. Bureau Veritas India Pvt. Ltd for conducting detailed Fire Safety Audit and Electrical Safety Audit to ensure improved plant safety.**
- ❖ **Plant safety meetings are conducted at regular intervals wherein plant inspection, risk assessment, work method statement, job safety analysis, toolbox talk, HAZOP & permit to work system are discussed on regular basis.**

As per the systems being implemented, employees are expected to report all accidents, incidents, near miss and even unsafe conditions /unsafe acts at workplace. All such cases are adequately investigated and preventive / corrective actions are taken. As per the safety norms practiced, training is provided to all categories of employees. Best practices like Risk assessment, Workplace exposure measurement, regular medical check-ups, accident / incident reporting etc., along with process safety practices like Safety Health and Environment reviews and Pre Safety Start up Reviews (PSSR) helps in keeping the employees safe and healthy at workplace. In order to mitigate any unforeseen eventualities, adequate emergency preparedness is put in place.

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

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|--------------------|--------------------------------------|---|---------|---------------------------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working Conditions | NIL | NIL | NA | NIL | NIL | NA |
| Health & Safety | NIL | NIL | NA | NIL | NIL | NA |

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and Safety Practices | 100% - Plant Safety Audit & Electrical Safety audit are being conducted by Bureau Veritas India Private Limited |
| Working Conditions | 100% - Safety inspection is being conducted by Competent person at company's plants and offices |

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.- **The Company also shares best practices across both the plants for prevention of injuries / incidents and ensures safety improvements as well as takes several steps to prevent accidents at workplace such as:**

- ❖ **Implementation of control measures to reduce the risk of workplace accidents**
- ❖ **Periodically review the Policies and Procedures**
- ❖ **Performing regular inspections**
- ❖ **Implementation of Corrective and Preventive Actions (CAPA)**
- ❖ **Hold regular trainings**
- ❖ **Job roles and responsibilities including those on Safety are documented for all employees**
- ❖ **Providing suitable PPEs**
- ❖ **Behavioral-based safety observation round**
- ❖ **Comprehensive process for Emergency Preparedness, Response and Crisis Management**
- ❖ **Risk Management for preventing incidents, injuries, occupational disease, emergency control and prevention and business continuity**

Observations / concerns, if any, pointed by the auditors are discussed in detail and appropriate actions are immediately taken. There are no significant risks / concerns arising from assessments of health & safety practices and working conditions.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). **Yes, the Company has in place the Group Accident Policy and the Workmen Compensation Policy.**



- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. **The Company monitors remittance of statutory dues by value chain partners as part of processing their bills on a regular basis with periodic audits.**
- Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) - **Yes, subject to conditions, the Company provides assistance as and when required.**
- 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 | NIL |
| Working conditions | NIL |

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. **No such assessment was performed.**

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

- Describe the processes for identifying key stakeholder groups of the entity. **The Company identifies stakeholder groups or institutions which help in value addition / positive impact on its business performance through internal processes. Employees, workers, shareholders, investors, customers, and communities etc. are inter-alia some of the identified stakeholders group which impacts the business operations.**
- List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------------|--|---|--|--|
| Employees and Worker | No | Emails, Internal Communication platforms, Notice Board | Regular | Updating on safety and health related issues, key initiatives undertaken by the Company, business performance, career growth & professional development etc. |
| Shareholders/ Investors | No | Email, newspaper, Advertisements, Annual General Meeting, Postal Ballot, Website | Real Time, Annual, periodic | Understanding their needs and expectations which are material to the Company. Key topics include company's financial performance, Business updates, ESG performance etc. |
| Communities | Yes | On site community meetings, Direct engagement and through the Company's CSR project implementation partners | As and when required | Initiatives for the betterment of society at large (Focusing on education etc.). |
| Customers & Suppliers | No | Email, SMS, Website | Regular | Engaging with customers and seeking feedback. Ensuring that quality raw materials are procured at competitive prices. |

**Leadership Indicators**

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board. **The Company has set up various committees viz. CSR Committee, Stakeholder's Relationship Committee, Safety Health and Environment Committee etc. The CSR Committee is a committee constituted by the Board and is chaired by an Independent Director. The Risk Management Committee is constituted by the Board and is chaired by an Independent Director. The Stakeholders' Relationship Committee is constituted by the Board and is chaired by an Independent Director. As per their respective terms of reference, the various Committees meet periodically to review the performance of the Company in various areas and the same is reported to the Board from time to time.**
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, outcome of the stakeholder engagement is analysed to identify the concern(s) on sustainability for the Company. Based on the concern(s), strategy(ies), if required, are formulated, objectives and goal setting with monitoring mechanism are developed and implemented.**
3. Provide details of instances of engagement with, and actions taken to; address the concerns of vulnerable/ marginalized stakeholder groups. **The Company believes in a fair and non-discriminatory treatment to all stakeholder needs and concerns.**

PRINCIPLE 5 Businesses should respect and promote human rights**Essential Indicators**

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

| Category | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|------------------------|--------------------------------------|---|------------|---------------------------------------|---|------------|
| | Total (A) | No. of Employees /Workers covered (B) | % (B/A) | Total (C) | No. of Employees /Workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 400 | 400 | 100 | 361 | 361 | 100 |
| Other than permanent | NIL | NIL | NIL | NIL | NIL | NIL |
| Total Employees | 400 | 400 | 100 | 361 | 361 | 100 |
| Workers | | | | | | |
| Permanent | 78 | 78 | 100 | 85 | 85 | 100 |
| Other than permanent | 235 | NIL | NIL | 261 | NIL | NIL |
| Total Workers | 313 | 78 | 24.92 | 346 | 85 | 24.57 |

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

| Category | FY 2023-24 Current Financial Year | | | | | FY 2022-23 Previous Financial Year | | | | |
|-----------------------------|--------------------------------------|--------------------------|--------------|---------------------------|--------------|---------------------------------------|--------------------------|--------------|---------------------------|--------------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal 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 | 397 | NIL | NIL | 397 | 100 | 357 | NIL | NIL | 357 | 100 |
| Female | 3 | NIL | NIL | 3 | 100 | 4 | NIL | NIL | 4 | 100 |
| Other than Permanent | | | | | | | | | | |
| Male | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |
| Female | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |
| Total | 400 | NIL | NIL | 400 | 100 | 361 | NIL | NIL | 361 | 100 |
| Workers | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 78 | NIL | NIL | 78 | 100 | 85 | NIL | NIL | 85 | 100 |
| Female | 0 | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |
| Other than Permanent | | | | | | | | | | |
| Male | 235 | 235 | 100 | NIL | NIL | 261 | 261 | 100 | NIL | NIL |
| Female | 0 | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |
| Total | 313 | 235 | 75.07 | 78 | 24.92 | 346 | 261 | 75.43 | 85 | 24.57 |

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

| | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 6 | 6.70 lakhs P.A | 1 | 2.40 lakhs P.A |
| Key Managerial Personnel | 3 | 1,213.47 lakhs P.A | 0 | NA |
| Employees other than BoD and KMP | 394 | 3.49 lakhs P.A | 3 | 3.48 lakhs P.A |
| Workers | 78 | 3.64 lakhs P.A | NA | NA |

Employees as of 31st March, 2024 has been considered for the above calculations.

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**
5. Describe the internal mechanisms in place to redress grievances related to human rights issues – **The mechanism to redress grievances under human rights is same as for other grievances. The grievances are addressed as and when received by the respective Plant Heads /Project Managers / Head of Department in coordination with Human Resource Department. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue /complaint. Whenever required, disciplinary actions are initiated as deemed fit and assistance, if required, is sought from regulatory authority.**



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

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|------------------------------------|--------------------------------------|---|---------|---------------------------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment | NIL | NIL | NA | NIL | NIL | NA |
| Discrimination at Workplace | NIL | NIL | NA | NIL | NIL | NA |
| Child Labour | NIL | NIL | NA | NIL | NIL | NA |
| Forced Labour / Involuntary Labour | NIL | NIL | NA | NIL | NIL | NA |
| Wages | NIL | NIL | NA | NIL | NIL | NA |
| Other human rights related issues | NIL | NIL | NA | NIL | NIL | NA |

7. Mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases - **The Company has a Whistle Blower Policy wherein the employees report, without fear of retaliation, any wrong practices, unethical behaviour or noncompliance which may have a detrimental effect on the organisation, including financial damage and impact on Company's reputation. Also, the Code of Conduct of the Company requires employees to behave responsibly in their action and conduct. The Company gives prime importance to the dignity and respect of its employees irrespective of their gender or hierarchy and expects responsible conduct and behaviour on the part of employees at all levels. There is an Internal Committee constituted by the Company to address complaints related to sexual harassment.**
8. Do human rights requirements form part of your business agreements and contracts? **Yes, the Company has included compliance with human rights requirements as a part of its standard terms and conditions of its Agreements / Contracts entered into with the Suppliers and Customers.**
9. Assessments for the year:

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

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 - **Not Applicable as there have been no grievances / complaints of human rights violation received by the Company.**
2. Details of the scope and coverage of any Human rights due-diligence conducted - **The Company has not conducted any human rights due-diligence during FY 2023-24.**
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 - **The Company's offices are accessible to differently abled visitors, in line with the requirements under the Rights of Persons with Disabilities Act, 2016.**
4. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---|
| Sexual Harassment | Currently, this is not being assessed. |
| Discrimination at workplace | |
| Child Labour | |
| Forced Labour/Involuntary Labour | |
| Wages | |
| Others – please specify | |

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 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|--------------------------------------|---------------------------------------|
| Total electricity consumption (A) | 122756612 MJ | 118669100 MJ |
| Total fuel (HSD) consumption (B) | 4696407 MJ | 3416957 MJ |
| Total fuel (LSHS) consumption (c) | 66861287 MJ | 65751745 MJ |
| Energy consumption through other sources (Coal) (D) | 129101808 MJ | 125065600 MJ |
| Total energy consumption (A+B+C+D) | 323416114 MJ | 312903402 MJ |
| Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) | 0.0265 | 0.0230 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency- **No**

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



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

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|---|--|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water (River Water) | 1,44,000 | 1,44,000 |
| (ii) Ground water | 1,24,415 | 87,166 |
| (iii) Third party water | Nil | NIL |
| (iv) Seawater / desalinated water | Nil | NIL |
| (v) Others | Nil | NIL |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 2,68,415 | 2,31,166 |
| Total volume of water consumption (in kilolitres) | 2,68,415 | 2,31,166 |
| Water intensity per rupee of turnover (Water consumed / turnover) | 2.197 KL / Lakh | 1.697 KL/Lakh |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

The Company has installed DWLR – Digital Ground Water Level recorder & Digital Flow meters with Telemetry for effectively monitoring of ground level water as per Central Ground Water Authority (CGWA) guidelines

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? **The Company has not conducted any independent assessment / evaluation by any external agency.**

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation - **Yes, the Company has implemented a mechanism for Zero Liquid Discharge. (i) New Sewage Treatment Plant of 25KLD was installed at Abu Road plant and treated water is used for gardening / horticulture. (ii) The waste water generated at both the Plants is treated in the Effluent Treatment Plant (ETP) and the treated water is used for development of green belt and gardening purpose, resulting in ‘Zero Discharge’. (iii) New pipeline has been installed for reuse of excess water from high pressure water jet cleaning machine; (iv) New Green Belt water distribution line has been installed at corridor and Boiler area for better growth of plantation; Zero Liquid Discharge will also be considered in upcoming Brown Field expansion project.**
5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: (Satnoor Plant)

| Parameter | Please specify unit | FY 202324 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|---------------------|--|--|
| NOx | µg/m3 | 20.79 µg/m3 | 25.1 µg/m3 |
| SOx | µg/m3 | 10.65 µg/m3 | 40.97 µg/m3 |
| Particulate Matter (PM) (less than 10 micron) | µg/m3 | 55.41 µg/m3 | 68.35 µg/m3 |
| Persistent organic pollutants (POP) | Nil | Nil | Nil |
| Volatile organic compounds (VOC) | Nil | Nil | Nil |
| Hazardous air pollutants (HAP) | Nil | Nil | Nil |
| Others – please specify | PPM | BDL | Nil |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – **Yes, the Independent assessment has been conducted by Anacon Laboratories Pvt Ltd for Satnoor plant.**

Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: (Abu Road Plant)

| Parameter | Please specify unit | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------|---|--|
| NOx | $\mu\text{g}/\text{m}^3$ | 16.2 $\mu\text{g}/\text{m}^3$ | 13.9 $\mu\text{g}/\text{m}^3$ |
| SOx | $\mu\text{g}/\text{m}^3$ | 8.8 $\mu\text{g}/\text{m}^3$ | 7.1 $\mu\text{g}/\text{m}^3$ |
| Particulate Matter (PM) (less than 10 micron) | $\mu\text{g}/\text{m}^3$ | 70.9 $\mu\text{g}/\text{m}^3$ | 60.3 $\mu\text{g}/\text{m}^3$ |
| Persistent organic pollutants (POP) | Nil | Nil | Nil |
| Volatile organic compounds (VOC) | Nil | Nil | Nil |
| Hazardous air pollutants (HAP) | Nil | Nil | Nil |
| Others – please specify | Nil | Nil | Nil |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? – **Yes, the Independent assessment has been conducted by SCS Enviro Services Private Limited for Abu Road Plant.**

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

| Parameter | Unit | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|---|---|--|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | NA | NA |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | NA | NA |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | | NA | NA |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | | NA | NA |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - **No**

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.- **No**



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

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|--|---|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | Nil | Nil |
| E-waste (B) | Nil | 1.68 MT |
| Bio-medical waste (C) | 0.002743 MT | 0.000227 MT |
| Construction and demolition waste (D) | Nil | Nil |
| Battery waste (E) | Nil | Nil |
| Radioactive waste (F)* - Rod type radioactive source | 11 | Nil |
| Other Hazardous waste Please specify, if any (G) | Latex Sludge- 123.316 MT Lime Sludge- 275.017 MT ETP Sludge – 0.155 MT | Latex Sludge- 118.42 MT Lime Sludge- 252.115 MT ETP Sludge – 0.189 MT |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | Spent Resin Waste- Nil Oily Racks- 0.04 MT Spent Oil- 0.15 MT | Spent Resin Waste-1.09 MT Oily Racks- 0.34 MT Spent Oil- 0.5 MT |
| Total (A+B + C + D + E + F + G + H) | 398.680 MT | 374.334 MT |
| * Unit of measurement is in Number. | | |
| 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 | Nil | Nil |
| (ii) Re-used | Nil | Nil |
| (iii) Other recovery operations | Nil | Nil |
| Total | Nil | Nil |

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

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes. **The Company has entered into Agreement(s) with entities authorized by the State Pollution Control Board for collection, transportation, treatment, storage and disposal of hazardous /other waste through pre-processing. The disposal pathway is determined on the basis of characteristics of waste generated and as per MoEF, CPCB and SPCB rules and guidelines as issued from time to time. Further, ETP Sludge is being sent to Re-Sustainability Ltd, Udaipur for Co-processing in cement plant whereas discarded containers / barrels are being reused in process or sold to the authorized recyclers. New electrical batteries are procured under buy- back scheme from the authorised dealers and OEMs;**

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

| S. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|--------|--------------------------------|---------------------|---|
| 1 | Abu Road (Forest NOC) | Petrochemical Plant | Environment Clearance and approvals are required from Ministry of Environment, Forest and Climate Change (for Satnoor Plant) and State Level Environment Assessment Authority, Rajasthan (for Abu Road Plant). The Company has received the aforesaid Environment Clearance (EC) and are available on the website of the Company Further, Six monthly Environmental Clearance compliance report is being submitted to MOEF for 50.000 MTPA HRG Production. |
| 2 | Abu Road (Wildlife NOC) | | |
| 3 | Satnoor (Forest NOC) | | |
| 4 | Satnoor (Wildlife NOC) | | |

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 independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|---|--------------------------------|------------------------------|---|--|---|
| Expansion for manufacturing of ABS [Acrylonitrile Butadiene Styrene] Resin From 1,30,000 TPA to 2,00,000 TPA & SAN [Styrene Acrylonitrile] Resin from 7,000 TPA To 25,000 TPA] at Plot No. 138-143, Ambaji Industrial Area, Abu Road, District Sirohi Rajasthan | S.O 1533 (E) (amended thereof) | 14 th Sept., 2006 | Yes. M/s. J.M. Environet Pvt. Ltd. | Yes | https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FRJ%2FIND3%2F440112%2F2023&proposal=7874737 |

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format: **Yes, the Company has ensured compliance with the applicable environmental laws, regulations, guidelines in India viz., Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder.**

| S. No. | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|-----------------------|---|---------------------------------------|---|---------------------------------|
| Not Applicable | | | | |

**Leadership Indicators**

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

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 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 |
| From non-renewable sources | | |
| Total electricity consumption (D) | 122756612 MJ | 118669100 MJ |
| Total fuel consumption (E) | 71557694 MJ | 69168702 MJ |
| Energy consumption through other sources (F) | 129101808 MJ | 125065600 MJ |
| Total energy consumed from non-renewable sources (D+E+F) | 323416114 MJ | 312903402 MJ |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - **No**

2. Provide the following details related to water discharged:

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

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - **No**

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): **Not Applicable**

For each facility / plant located in areas of water stress, provide the following information: Not Applicable as neither of the Company's plants is in areas of water stress.

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|---|--|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | NA | NA |
| (ii) Groundwater | NA | NA |
| (iii) Third party water | NA | NA |
| (iv) Seawater / desalinated water | NA | NA |
| (v) Others | NA | NA |
| Total volume of water withdrawal (in kilolitres) | NA | NA |
| Total volume of water consumption (in kilolitres) | NA | NA |
| Water intensity per rupee of turnover (Water consumed / turnover) | NA | NA |
| Water intensity (optional) – the relevant metric may be selected by the entity | NA | NA |

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

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- **No**



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

| Parameter | Unit | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|---|---|--|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | NA | NA |
| Total Scope 3 emissions per rupee of turnover | | NA | NA |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | | NA | NA |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- **No**

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. **Environment Clearance and approvals are required from Ministry of Environment, Forest and Climate Change (for Satnoor Plant) and State Level Environment Assessment Authority, Rajasthan (for Abu Road Plant). The Company has received the aforesaid Environment Clearance (EC) and are available on the website of the Company. Further, there was no significant direct or indirect impact of the business operations on biodiversity at the Company's Plants.**
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 for | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---------|---|--|---|
| 1 | Reliability & Process Improvement | <ul style="list-style-type: none"> Thermo siphon System installed with pressure and level indication display on SCADA for SPS Reactor Mechanical Seal as safety improvement. Replacement of corroded coal bunker with new one resulting in improvement of system reliability | Improved system reliability |
| 2 | Safety | <ul style="list-style-type: none"> Implementing integrated solar light arrangement for ETP & Residential area Copper plate double earthing provided in communication tower and weight bridge | Improved safety |
| 3 | To save energy | <ul style="list-style-type: none"> Zero Loss Moisture air traps installed in compressed air circuit. Heat Exchanger installed in F&D section for Heat recovery from waste water | Reducing energy losses |
| | | Replaced 205 m ² main line insulation from LRB to perlite type: Reducing heat loss from the main 6" pipeline due to aging effects. | Reduction in heat losses |
| 4 | Safety and To save energy and improve environment | Installation of a new earth pit in the plant, replacing the existing higher-value pit (06 nos.), along with the provision of a dedicated earth pit for the DCS: These enhancements contribute to improved plant electrical safety and reliability for the DCS. | Improved Plant Safety I |
| | | Disposal of disused Radioactive Sources at BRIT, AERB – India. | Elimination of potential health hazards due to presence of radioactive source |

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link- **The On-Site and Offsite Emergency Management Plan (OSEMP/ ONEP) is a document, which describes the emergency organization structure, responsibilities of key personnel, communication means and emergency response strategies to control major incidents. This plan has been drafted after a thorough analysis and assessment of various risks associated with the process and storage of various chemicals in the Company's factory.**

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard - **NIL**
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts - **No such assessment was carried.**

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

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|---|---|
| 1 | All India Association of Industries | 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 the authority | Brief of the case | Corrective action taken |
|---|-------------------|-------------------------|
| Not Applicable, as no adverse orders were passed by regulatory authorities against the Company. | | |

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 |
|--------|-------------------------|-----------------------------------|--|---|------------------------|
| NIL | | | | | |

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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



2. Provide information on project(s) for which on-going Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: **No rehabilitation and resettlement were undertaken by the entity during this reporting period.**

| S. No. | Name of Project for which R&R is on-going | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|-----------------------|---|-------|----------|---|--------------------------|---|
| Not Applicable | | | | | | |

3. Describe the mechanisms to receive and redress grievances of the community. - **The Company has a process to receive and redress concerns / grievances received from the community. A site level committee consisting of members from various departments viz. administration, security, SHE etc. is formed which receives the concerns (written/verbal) and works towards its Redressal. A joint field visit / investigation are done and the concern is addressed appropriately in a timely manner. The concerns are recorded and tracked for closure.**

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|---|--|
| Directly sourced from MSMEs/ small producers | 2420.32 lakhs | 884.88 lakhs |
| Sourced directly from within the district and neighbouring districts | 889.61 lakhs | 61.49 lakhs |

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): **No such assessment was carried.**

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| NIL | NIL |

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

Though the Company has undertaken various CSR activities, it has not undertaken any such CSR activity in designated aspirational districts identified by government bodies.

| S. No. | State | Aspirational District | Amount spent (in ₹) |
|----------------|-------|-----------------------|---------------------|
| Not Applicable | | | |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) - **No, the Company does not have a preferential procurement policy.**

(b) From which marginalized /vulnerable groups do you procure? - **Not Applicable**

(c) What percentage of total procurement (by value) does it constitute?- **Not Applicable**

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

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

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

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

6. Details of beneficiaries of CSR Projects:

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|---|-------------|---|--|
| In the previous financial year the Company had spent ₹ 2432.49 lakhs on various CSR Activities as against the CSR obligation of ₹ 666.34 lakhs. Out of the surplus amount of ₹ 1766.15 lakhs, an amount of ₹ 741.39 lakhs, being the CSR Obligations for FY 23-24 was set off and the remaining amount of ₹ 1024.76 lakhs is carried forward for set-off in succeeding two financial years. | | | |

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

Essential Indicators

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback. **The Company is into B2B and does not offer its products to ultimate consumers. Feedback is obtained from the B2B customers on the product quality and services. This feedback is evaluated internally, and appropriate actions are taken in order to meet B2B customer expectations.**
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

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

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

| | FY 2023-24 Current Financial Year | | Remarks | FY 2022-23 Previous Financial Year | | Remarks |
|--------------------------------|--------------------------------------|---|----------------|---------------------------------------|---|----------------|
| | Received during the year | Pending resolution at the end of the year | | Received during the year | Pending resolution at the end of the year | |
| Data privacy | NIL | NIL | Not Applicable | NIL | NIL | Not Applicable |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other | | | | | | |

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

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



5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy. **Yes. Company has an internal framework for cyber security and mitigation of associated risks. The Policy is not available in public domain.**
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, as there were no issues or concerns related to advertising, delivery of essential services, cyber security, penalties or actions initiated by regulatory authorities for safety of the Company's products.**

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). The Company's Products can be accessed on the Website <https://www.bhansaliabs.com/product-finder>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. – **Information on safe and responsible usage of product is provided on Material Safety Data Sheet (MSDS).**
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. - **The Company is into B2B and hence not applicable.**
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) **The Company adheres to all applicable laws and regulations on product labelling. Material Safety Data Sheet (MSDS) are made available to the B2B customers for safe handling and storage of ABS and SAN resins.**
5. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches along-with impact- **There were no instances of data breaches.**
 - b. Percentage of data breaches involving personally identifiable information of customers – **NIL**