

Date: June 12, 2024

To,

**The Manager – Listing
Dept of Corp. Services,
BSE Limited**

**P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001**

Scrip Code: 543593

The Manager – Listing

National Stock Exchange of India Ltd.

Exchange plaza, Bandra Kurla Complex

Bandra East

Mumbai – 400 051

Symbol: DBOL

Dear Sir/Ma'am,

Sub: Business Responsibility and Sustainability Report for the financial year 2023-24

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report for the financial year 2023-24, which forms an integral part of the Annual Report of Dhampur Bio Organics Limited for the financial year 2023-24.

Please take the above information on record.

Thanking you

Your Sincerely,

For Dhampur Bio Organics Limited

Ashu Rawat

Company Secretary and Compliance Officer

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L15100UP2020PLC136939
2. Name of the Listed Entity	Dhampur Bio Organics Limited
3. Year of Incorporation	2020
4. Registered Office Address	Dhampur Bio Organics Limited Sugar Mill Compound, Village & Post - Asmoli District - Sambhal Uttar Pradesh-244304
5. Corporate Address	Second Floor, Plot No. 201, Okhla Industrial Estate, Phase-III, New Delhi-110020
6. E-mail	investors@dhampur.com
7. Telephone	+91-7302318313
8. Website	www.dhampur.com
9. Financial Year for Reporting	FY 2023-24
10. Name of the Stock Exchange(s)	National Stock Exchange of India Ltd. (NSE) BSE Ltd. (BSE)
11. Paid-up Capital	₹66,38,75,900
12. Contact Person for Queries	Ashu Rawat Telephone: +91-11-69055200 Email: esgdesk@dhampur.com
13. Reporting Boundary	The disclosures made under this report are made on a standalone basis for Dhampur Bio Organics Ltd.
14. Name of Assurance Provider	Since this is the first year of BRSR reporting by DBO, this report is
15. Type of Assurance Obtained	not assured by any external party.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Sugar Production	Sugar which consists of manufacture and sale of Sugar and its byproducts along with co-generation and sale of power	51.19%
2	Biofuels	Biofuels & Spirits which consists of manufacture and sale of SDS, ENA, Ethanol etc.	21.10%
3	Country Liquor	Manufacture and sale of Country liquor	25.47%

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

S. No	Product/Service	NIC Code	% of Total Turnover Contributed
1	Sugar	1072	49.87%
2	Biofuels	1101	21.10%
3	Country Liquor	1101	25.47%
4	Renewable Energy	3510	1.32%

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

Location	Number of Plants	Number of Offices	Total
National	3	1	4
International	0	0	0

19. Markets served by the entity:**a. Number of locations**

Location	Number
National (Number of states)	20
International (Number of countries)	0

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

The contribution of exports as a percentage of the total turnover of the entity was approximately 0.0083% for the reporting year.

c. A brief on types of customers

The Company has three types of consumers for sugar segment viz.

- i. Branded consumers which are catered by a large network for dealers and distributors.
- ii. Sugar agents which manage the bulk sale of the manufactured sugar in the open market.
- iii. Institutional buyers that include FMCG industries and pharmaceutical companies. The BioFuels & Spirits segment of the Company mainly constitutes ethanol sold under contracts with Public and Private Oil Marketing Companies ("OMCs") and other products to institutional buyers

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	358	347	97%	11	3%
2	Other than Permanent (E)	6	6	100%	0	0
3	Total employees (D + E)	364	353	97%	11	3%
WORKERS						
4	Permanent (F)	1279	1271	99%	8	1%
5	Other than Permanent (G)	1469	1456	99%	13	0.88%
6	Total workers (F + G)	2748	2727	99%	21	0.76%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Location	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	2	22.20%
Key Management Personnel*	5	1	20%

* Includes Managing Director, Whole Time Director, Chief Financial Officer, and Company Secretary as defined under Section 2(51) of the Companies Act, 2013.

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.1%	75.0%	95.1%	20.5%	44.4%	21.6%	27.70%	44.44%	28.22%
Permanent Workers	6.7%	87.5%	94.2%	8.1%	25.0%	8.3%	6.38%	0	6.32%

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

23. A. Names of holding / subsidiary / associate companies / joint ventures

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

VI. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

1)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
2)	Turnover (in ₹)	2648 Cr
3)	Net worth (in ₹)	996 Cr

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, DBO has a grievance redressal mechanism for all of its stakeholders.	None	NA	NA	None	NA	NA
Investors (other than Shareholders)		None	NA	NA	None	NA	NA
Shareholders		1	Nil	-	None	NA	NA
Employees and Workers		None	NA	-	None	NA	-
Customers		None	NA	NA	None	NA	NA
Value Chain Partners		None	NA	NA	None	NA	NA

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

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Innovation	Opportunity	DBO sees innovation as an opportunity to gain a competitive edge through continuous investment in research and development.	-	Increased market share, revenue growth
2	IT & Cybersecurity	Risk	Managing cybersecurity risks is crucial for DBO to safeguard sensitive data and prevent potential financial losses and reputational damage.	DBO has implemented robust cybersecurity measures and conducts regular security audits to mitigate cybersecurity risks and manage third-party risks effectively	Data breaches, financial losses, reputational damage
3	Compliance Management	Risk	Non-compliance with regulations can lead to potential legal penalties and reputational damage	The Company prioritizes robust compliance protocols to avoid legal penalties and maintain regulatory compliance in its operations.	Legal fines, penalties, damage to reputation
4	Organizational Ethics, Values & Governance	Opportunity	Upholding strong ethical standards enhances DBO's brand reputation and fosters trust among stakeholders.	-	Improved brand reputation, customer trust

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Diversity & Inclusion	Opportunity	DBO recognizes diversity as an opportunity to drive innovation and creativity within its workforce, promoting an inclusive culture.	-	Enhanced innovation, improved employee morale
6	Training & Development	Opportunity	Investing in employee training and development ensures Dhampur Bio Organics maintains a skilled workforce, enhancing productivity and reducing turnover.	-	Increased productivity, employee retention
7	Human Rights & Labor Standards	Risk	Ensuring adherence to human rights and labor standards is essential to avoid legal issues and maintain a positive reputation	DBO has implemented comprehensive policies and conducts regular audits and employee training. The Company also maintains transparent reporting and engages stakeholders effectively to mitigate the risk of non-compliance.	Legal penalties, reputational damage
8	Health & Safety	Risk	Health and safety as a risk lies in the potential consequences of workplace accidents and injuries, which could lead to employee harm, legal liabilities, operational disruptions, and reputational damage	DBO implements stringent safety protocols, provides comprehensive training, ensures regulatory compliance, fosters employee engagement, and continually improves safety practices to mitigate health and safety risks	Workplace injuries, legal liabilities, decreased morale
9	Community Contribution	Opportunity	DBO engages in community development projects to make a positive impact and build goodwill within local communities	-	Enhanced brand reputation, community goodwill
10	Product Stewardship	Opportunity	Company's focus on developing quality products is an opportunity to meet consumer demand and increase market share	-	Increased sales, market share

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Opportunities in Health & Nutrition	Opportunity	Rising demand for health-conscious products is an opportunity for the Company to focus on and expand product offerings	-	Increased revenue, market growth
12	Sustainable Supply Chain Management	Opportunity	Optimizing its supply chain for sustainability allows DBO to reduce costs and minimize environmental risks	-	Cost savings, reduced risks
13	Sustainable Agriculture	Opportunity	Implementing sustainable farming practices helps the Company improve crop yields while minimizing environmental degradation	-	Improved crop yields, environmental benefits
14	Energy & Emission Management	Opportunity	Energy efficiency measures by DBO enables cost reduction and positive environmental impact	-	Cost savings, reduced environmental impact
15	Water	Risk	Water scarcity can disrupt operations	We have implemented zero liquid discharge at Asmoli distillery to conserve water resources and ensure sustainable operational practices.	Disrupted operations, increased costs
16	Waste	Opportunity	Implementing proper waste management system and utilizing the waste to create biofuels can open new avenues of revenue for the company	-	Cost savings, green energy production, environmental benefits
17	Biodiversity Conservation	Opportunity	Engaging in biodiversity conservation efforts allows us to protect local ecosystems	-	Environmental benefits, enhanced brand reputation

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

S.No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8
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
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.dhampur.com/Uploads/prospectus/219pdctfile_Business-Responsibility-and-Sustainability-Policy.pdf							
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, the policies have been converted into procedures by the Company.							
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, some of the enlisted policies extend to our value chain partners.							
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	DBO's policies are based on the principles of the National Guidelines for Responsible Business Conduct (NGRBCs), which align with Internationally recognized standards such as ISO 9000, 14000 and 45001, UNGC principles, ILO principles and United Nations Sustainable Development Goals (SDGs). DBO is also aligned with the Global Reporting Initiative (GRI) standards to measure and report its sustainability performance.							
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	DBO has established clear ESG goals across the four pillars - Responsible Governance, Resource Efficient Operations, People First, and Purposeful Products. We are striving to implement a robust ESG governance structure, ensuring transparency and accountability across operations. As part of our commitment to inclusivity, we are setting specific targets to hire differently abled employees and workers and are dedicated to prioritizing employees' well-being by developing a comprehensive HR assessment process to identify and mitigate risks. The Company is also taking proactive steps towards sustainable sourcing by ensuring that agricultural raw materials are assessed and certified as sustainable, in line with certifications. Additionally, we are in the process of setting Net Zero target for Absolute Scope 1 + 2 emissions, and targets towards reduction of specific water intensity.							
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	This report presents an overview of our existing performance across diverse indicators concerning business responsibility and sustainability. While we have transparently disclosed our current performance, we acknowledge the imperative for ongoing improvements. Therefore, we affirm our commitment to establishing precise goals and targets, serving as guiding beacons to propel our endeavors towards realizing a more sustainable and responsible business paradigm.							

S.No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8
Governance, leadership, and oversight									
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Dhampur Bio Organics, we envision long-term sustainability not only for our company but also for the communities and ecosystems in which we operate. Our belief in ESG principles is deeply ingrained in our corporate ethos, and we remain resolute in our pursuit of creating shared value for all stakeholders. Our commitment to ESG goes beyond rhetoric; it is reflected in our actions and initiatives aimed at minimizing our environmental footprint, fostering social inclusivity, and upholding the highest standards of corporate governance. We recognize the need to explore the entire spectrum of value additions within the sugar sector. While this journey may pose its own set of challenges, we firmly believe that it aligns with our vision for sustainable growth and will ultimately yield significant benefits for our stakeholders, not only enhancing our resilience but also positioning us as a responsible corporate citizen in the eyes of our stakeholders.							
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Gautam Goel Managing Director							
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.	We have established a comprehensive ESG governance framework to employ proactive measures to ensure the accomplishment of our sustainability goals. At the topmost level, the Apex Committee comprising the Managing Director, Independent Directors, Chairman, and the Whole-time Director has been formulated to provide guidance on the organization's sustainability agenda and future goals. The Committee is also responsible to review and approve public disclosures on ESG, allocate resources required by the ESG Steering Committee, and oversee the ESG strategy and roadmap.							

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Evaluation of performance against the aforementioned policies is conducted for each principle, with subsequent action taken as necessary.	The Company conducts an annual review of performance in accordance with the policies.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The review is conducted by Company during meetings.	The Company reviews the policies on an annual basis.								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	P1 P2 P3 P4 P5 P6 P7 P8 P9 No								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
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

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 trainings and awareness programmes held	Topic/Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	Statutory and regulatory changes in sugar industry and Company's business & performance updates	100
Key Managerial Personnel	1	Leadership Competencies Development	100
Employees other than BoD and KMPs	30	Functional, Technical and Behaviourial	40%
Workers	40	Functional and Technical	60%

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

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

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

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

DBO has an anti-corruption and anti-bribery policy integrated within its Code of Conduct. At DBO, we prioritize conducting all business activities with honesty, integrity, and the highest ethical standards, and we diligently enforce best business practices across all operational areas. Our commitment to preventing, deterring, and detecting fraud, bribery, and any other forms of corrupt practices is unwavering. We maintain a zero-tolerance approach towards any breaches, whether involving private individuals or public officials. As part of our Anti-Bribery Policy, which is an integral component of our overarching principles, we expect all employees and partners interacting with or transacting with DBO, including business partners, vendors, and suppliers, to adhere to the highest standards of conduct.

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

	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

Not applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	31.70	28.65



9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases*	Purchases from trading houses as % of total purchases	N.A.	N.A.
	Number of trading houses where purchases are made from	N.A.	N.A.
	Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	Sales to dealers / distributors as % of total sales	73%	75%
	Number of dealers /distributors to whom sales are made	1525	1608
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	37%	46%
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	0.00	-
	Sales (Sales to related parties / Total Sales)	1.26%	9.87%
	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	-	-
	Investments (Investments in related parties / Total Investments made)	100%	100%

* The raw material i.e. sugar cane is mainly purchased from cane societies.

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
Farmers are the Company's most crucial value chain partners, and DBO undertakes extensive efforts to connect with them to share awareness on sustainable agricultural practices.		

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

Yes. The Company has robust processes in place to prevent and effectively manage conflict of interests, and the same has been comprehensively outlined in the Code of Conduct and Business Ethics for Board members and senior management.

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

Essential Indicators

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	100%	100%	Cane Development Expense to benefit the farmers and the environment
Capex	11.58%	9.23%	Installation of various steam and power saving equipments to reduce impact on environment.

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

Yes, DBO recognizes the importance of promoting local suppliers in its value chain as farmers play an essential role in our supply chain. The Company also actively practices and encourages the use of local suppliers within the state for equipment and material supply.

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

100% of our core raw material, sugarcane is procured from local growers.

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

S. No	Type of product	Applicable to you (Y/N)	Processes in place to safely reclaim your products for reusing/ recycling and disposing at end of life (please provide a brief right-up of the process in place)
a	Plastics (including packaging)	N	Product reclamation is not a material topic for DBO. The Company adheres to applicable laws and regulations for disposal of waste, and fulfills Extended Producer Responsibility obligations for E-waste and plastic waste. Hazardous waste is managed in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.
b	E-waste		
c	Hazardous waste	N	
d	other waste-if any	N	
	(add more rows if required)	N	

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.

Yes. Brand Owner Registration under Plastic Waste Management Rules have been done at CPCB. EPR Plan have been submitted to CPCB. The Company has formed a tie-up with a third party vendor for collection of plastic against the material of plastic used, which is then recycled in cement plants. The certificate for the same is provided by third party.

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	FY 2022-23
	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			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable			Not applicable		
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable	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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	347	347	100%	347	100%	NA	NA	0	0	0	0
Female	11	11	100%	11	100%	11	100%	0	0	0	0
Total	358	358	100%	358	100%	11	100%	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1271	1271	100%	1271	100%	NA	NA	0	0	0	0
Female	8	8	100%	8	100%	8	100%	0	0	0	0
Total	1279	1279	100%	1279	100%	8	100%	0	0	0	0
Other than Permanent employees											
Male	1459	0	0	120	8%	NA	NA	0	0	0	0
Female	10	0	0	0	0	10	100%	0	0	0	0
Total	1469	0	0	120	8%	10	100%	0	0	0	0

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	Rs. 1.10 Cr	Rs. 0.28 Cr

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

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

Yes, the premise is completely accessible for differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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, DBO has equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	None of the employees or workers availed parental leave during FY 2023-24.			
Female				
Total				

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

Particulars	Yes/No
	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, Grievance Redressal Mechanism encourages open discussions and local-level resolution of workplace concerns for all employees and workers, regardless of category or position. This mechanism ensures a safe space to raise issues and concerns without fear of retaliation.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24			FY 2022-23		
	Total employees/workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers	1279	507	40%	1331	550	41%
Male	1271	507	40%	1316	550	42%
Female	8	0	0	15	0	0

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety Measures		On Skill upgradation		Total (D)	On Health and Safety Measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	347	93	27%	134	39%	373	127	34%	190	51%
Female	11	4	36%	3	27%	19	6	32%	4	21%
Total	358	97	27%	137	38%	392	133	34%	194	49%
Workers										
Male	1271	463	36%	789	62%	1316	708	54%	1316	100%
Female	8	0	0	5	63%	15	6	40%	3	20%
Total	1279	463	36%	794	63%	1331	714	54%	1319	99%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	347	347	100%	373	373	100%
Female	11	11	100%	19	19	100%
Total	358	358	100%	392	392	100%
Workers						
Male	1271	1271	100%	1316	1316	100%
Female	8	8	100%	15	15	100%
Total	1279	1279	100%	1331	1331	100%

10. Health and safety management system:

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

We have implemented ISO 45001:2018 (OHSMS). All workers and workplace are covered under an Environment, Health and Safety (EHS) Policy.

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

We have work permit system and safety PPE Matrix and also conducted third party audits.

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

Yes, DBO has implemented the procedure that encourages workers to promptly report work-related hazards.

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

DBO employees, workmen and as well as our surrounding communities have access to an Occupational Health Center (OHC) at the units, wherein they can consult with a Medical Advisor for expert guidance and avail basic medicines.

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

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

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

DBO is committed to providing a safe and healthy work environment for all employees. We achieve this through a comprehensive program that includes the following measures:

- Risk Assessments: We conduct regular risk assessments to identify potential hazards in the workplace. These assessments are used to develop and implement controls to mitigate these risks.



- Safety Training: All employees receive comprehensive safety training specific to their roles and the associated hazards. This training is ongoing and updated as needed.
- Personal Protective Equipment (PPE): We provide appropriate PPE to employees who may be exposed to hazards in the workplace. This includes items such as safety glasses, gloves, and safety shoes.
- Ergonomic Assessments: We offer ergonomic assessments to help employees maintain proper posture and reduce the risk of musculoskeletal disorders. Workstations are also designed with ergonomics in mind.
- Health and Wellness Programs: DBO promotes employee well-being through various health and wellness programs. These programs may include on-site fitness facilities, health screenings, and educational resources on healthy living.
- Safety Policies and Procedures: We have clear and concise safety policies and procedures in place to guide employee behavior and ensure a safe work environment. These policies are communicated to all employees.
- Regular Inspections and Maintenance: We conduct regular inspections of the workplace to identify and address any potential safety hazards. We also have a preventative maintenance program in place to ensure that equipment is functioning properly.
- Emergency Preparedness: DBO has a comprehensive emergency preparedness plan that outlines procedures for responding to fires, natural disasters, and other emergencies. Employees are trained on these procedures.
- Communication and Reporting Systems: We encourage open communication about safety concerns. Employees are empowered to report any unsafe conditions or practices without fear of reprisal.
- Compliance with Regulations: DBO complies with all applicable safety and health regulations. We stay up-to-date on any changes in regulations and adjust our program accordingly.
- Promoting a Culture of Safety: We actively promote a culture of safety within the Company. This includes recognizing safe work practices, encouraging employee participation in safety initiatives, and fostering a sense of shared responsibility for safety.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	NA	NA	Nil	NA	NA
Health & Safety	Nil	NA	NA	Nil	NA	NA

14. Assessments for the year:

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

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

DBO implements a multi-layered approach to address significant concerns and safety related incidents. This includes daily shop floor safety walks by safety committee members to identify and address potential hazards. We also hold daily safety talks to keep employees informed and engaged. Additionally, we provide employees with the necessary personal protective equipment (PPE). Throughout the year, we further enhance safety awareness through initiatives like weekly safety drives, safety and road safety weeks, on-floor awareness sessions, and safety talks integrated into toolbox talks. Finally, we organize safety exhibitions, specialized trainings, and mock drills facilitated by authorized agencies.

Leadership Indicator

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, both for Workers and employees

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

NA

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

	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	FY 2022-23	FY 2023-24	FY 2022-23
Employees	0	0	0	0
Workers	0	0	0	0

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

No, we currently do not offer formal training programs for employees who are leaving the company, whether through termination or retirement. However, for retirees who come back as consultants, we leverage their existing expertise by placing them in familiar roles. This ensures a smooth transition based on their past experience.

5. Details on assessment of value chain partners:

Indicate product category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	DBO prioritizes responsible practices throughout its agricultural value chain. We collaborate with farmers through training and resource sharing, and adhere to regulations to ensure a healthy and safe environment.
Working Conditions	

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

NA

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

Essential Indicators

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

DBO recognizes that strong relationships with stakeholders are fundamental to the Company's success, and collaboration is key to achieving both business growth and positive ESG outcomes. To foster this collaboration, DBO actively engages with stakeholders through surveys and consultations. This engagement is crucial for DBO to identify what matters most to its various stakeholders, as well as the Company itself.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Farmers	Yes	<ul style="list-style-type: none"> Through dedicated field staff Regular farmers meets and discussions (Goshtis) Training Programs 	<ul style="list-style-type: none"> Continuous Daily 	<ul style="list-style-type: none"> Sustainable agricultural practices Cane yield Timely Payments and Settlements Innovation
Employees	No	<ul style="list-style-type: none"> In person/ Email/ SMS/ meetings/ Notice Board/ HRMS 	<ul style="list-style-type: none"> Continuous Half-yearly 	<ul style="list-style-type: none"> Employment stability Providing competitive incentives, benefits, and compensation structures Nurturing management skills and promoting career advancement opportunities Health and safety
Shareholders/ Investors	No	<ul style="list-style-type: none"> Interactive meetings and discussions Annual general meetings Corporate disclosures Website 	<ul style="list-style-type: none"> Annual Half-yearly Quarterly 	<ul style="list-style-type: none"> ESG Strategy Sustainable roadmap for growth Economic growth Profitability Ethics, transparency, and governance
Customers/ Consumers	No	<ul style="list-style-type: none"> Email / SMS Regular feedback from customers Customer satisfaction survey 	<ul style="list-style-type: none"> Continuous Need-based 	<ul style="list-style-type: none"> Quality and affordability Consistent supply of products Product feedback Health and nutrition
Suppliers	Yes	<ul style="list-style-type: none"> Email Regular suppliers meet Vendor assessment and review 	<ul style="list-style-type: none"> Annual Half-yearly Quarterly 	<ul style="list-style-type: none"> Timely Payments and Settlements Communication on expectations and service levels Supply chain practices and compliance
Communities	Yes	<ul style="list-style-type: none"> Need assessment CSR Programs 	<ul style="list-style-type: none"> Continuous Half-yearly 	<ul style="list-style-type: none"> Economic opportunities and upliftment Community well-being Environmental Impact
Government/ Regulatory bodies	Yes	<ul style="list-style-type: none"> Industry Representation Periodic compliance reports Disclosures as required 	<ul style="list-style-type: none"> Continuous Need-based 	<ul style="list-style-type: none"> Regulatory Compliance Social and environmental operational impacts

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 feedback from such consultations is provided to the Board.

We're solidifying our commitment to stakeholder engagement on economic, environmental, and social issues by prioritizing ongoing consultations with key stakeholder groups. Their feedback is meticulously analyzed to inform Board decisions, ensuring our strategic priorities align with long-term sustainability goals. This approach strengthens the integration of stakeholder perspectives into our decision-making process.

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.

DBO prioritizes stakeholder engagement to identify and manage environmental and social topics through a robust materiality assessment process. We gather insights on environmental and social issues from employees, investors, NGOs, and communities via surveys, focus groups, and forums. This stakeholder input, combined with internal analysis, informs our materiality matrix which identifies the most significant sustainability challenges. These prioritized issues directly influence our policies and activities, as exemplified by our ESG goals and targets. This ongoing engagement ensures our environmental and social efforts address the most pressing issues for a sustainable future.

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

Recognizing farmers as the cornerstone of our business, DBO prioritizes open communication and collaboration to address their concerns and foster sustainable livelihoods. Through a dedicated team of field staff, we maintain regular farmers' meetings, known as "Goshtis," which provide crucial platforms for open dialogue and feedback. These meetings ensure farmers' voices are heard and issues effectively addressed. Going beyond problem-solving, we empower farmers through targeted initiatives. Our dedicated field staff facilitates access to essential agricultural inputs, while training programs equip farmers with the knowledge and skills to adopt sustainable practices and adapt to changing environmental conditions.

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			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent Employees	358	358	100%	392	392	100%
Other than Permanent Employees	6	6	100%	-	-	-
Total Employees	364	364	100%	392	392	100%

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Workers						
Permanent Workers	1279	1279	100%	1331	1331	100%
Other than Permanent Workers	1469	1469	100%	1467	1467	100%
Total Workers	2748	2748	100%	2798	2798	100%

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	347	0	0	347	100%	373	0	0	373	100%
Female	11	0	0	11	100%	19	0	0	19	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	1271	0	0	1271	100%	1316	0	0	1316	100%
Female	8	0	0	8	100%	15	0	0	15	100%
Other than Permanent										
Male	1459	0	0	1459	100%	1463	0	0	1463	100%
Female	10	0	0	10	100%	4	0	0	4	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	1840000	2	1485000
Key Managerial Personnel other than BoD	1	7332156	1	1975290
Employees other than BoD and KMP	343	649837	10	723304
Workers	1271	365188	8	313014

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	1.92%	2.4%

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

Yes, DBO has established a comprehensive Human Rights policy to address and manage human rights impacts, issues, and related matters. The company has implemented a robust Grievance Redressal mechanism to effectively address employee grievances concerning the company's policies and work environment. Additionally, DBO has formulated a policy specifically focused on the Prevention of Sexual Harassment, ensuring a safe and respectful workplace. Any reported incidents are thoroughly investigated by the Internal Complaints Committee, underscoring DBO's commitment to maintaining a workplace free from sexual harassment.

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

As per Human rights policy and Code of Conduct, DBO has established robust internal mechanisms to address and redress grievances related to human rights issues. These mechanisms include designated channels for grievance reporting, such as dedicated email addresses, ensuring confidentiality and anonymity if desired. The company has a designated grievance redressal team or committee responsible for promptly investigating and addressing reported grievances. Employees and stakeholders are provided with clear information on how to access these mechanisms and are assured of protection against any form of retaliation for reporting human rights concerns. Regular communication and awareness programs are conducted to ensure widespread knowledge of the grievance redressal mechanisms and promote a culture of respect for human rights within the organization.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	None	None	-	None	None	-
Discrimination at workplace	None	None	-	None	None	-
Child Labour	None	None	-	None	None	-
Forced Labour/Involuntary Labour	None	None	-	None	None	-
Labour	None	None	-	None	None	-
Wages	None	None	-	None	None	-
Other human rights related issues	None	None	-	None	None	-

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	None	None
Complaints on POSH as a % of female employees / worker	None	None
Complaints on POSH upheld	None	None

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

As per Human rights policy and Code of Conduct. For DBO, the mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases include:

- Familiarizing the workforce on the protective policies available in the company to protect them against harassment and discrimination.
- Implementing an internal mechanism to redress grievances related to human rights issues, ensuring that the relevant laws under which the human rights concern can be raised are identified and preventive actions are taken under respective departments.
- Providing details on the number of complaints made by employees/workers during the year and pending resolution as at the end of the year for the current financial year and the previous financial year, categorizing them by issues such as sexual harassment, discrimination at workplace, child labour, forced labour/involuntary labour, wages, and other human rights related issues.
- Ensuring that the company's policies and practices are designed to prevent retaliation against individuals who report discrimination or harassment, and that these policies are communicated widely and enforced rigorously.



- Providing training to employees/workers on human rights issues and policies of the company and ensuring that employees of third-party organizations who have also been included in the calculation of the total employees trained during the reporting period are also covered.
- Conducting assessments for the year relating to child and forced labour, sexual harassment, discrimination, wages, etc., and providing details of any corrective actions taken or underway to address significant risks/concerns arising from these assessments.
- Providing details of a business process being modified or introduced as a result of addressing human rights grievances/complaints, ensuring that the company's policies and practices are continuously updated to prevent and address discrimination and harassment effectively.

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

Yes, the principles and guidelines stated in our Code of Conduct highlight the importance of the various human rights aspects and ensures that those principles are adhered to by all the stakeholders to ensure respect towards human rights. All the matters related to human rights are addressed effectively by the concerned departments.

10. Assessments for the year:

Our Asmoli and Mansurpur units have been assessed under the Supplier Guiding Principle (SGP) audit by an independent third-party auditor. The review included key human rights parameters such as minimum wage compliance, child labor prevention, worker privacy, disciplinary practices, working hours, and health & safety.

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	50%
Forced/involuntary labour	50%
Sexual harassment	50%
Discrimination at workplace	50%
Wages	50%
Others – please specify	50%

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

NA

Leadership Indicators

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

The Company believes that empowered employees are the best way to receive feedback and help identify areas for improvement. The Company encourages employees to raise concerns under this policy to enable it to investigate and take appropriate corrective actions to any violation. Appropriate systems and mechanisms with time bound process for redressal, such as Disciplinary Procedures guidelines, Internal Complaints Committee, Whistle-blower Policy etc. are in place to allow for resolution of the issues raised under this policy. This helps in grievance redressal, maintaining high standards, monitoring, and learning for continuous development and in incorporation of new policies and practice, to properly anticipate, respond and sync with changing environment.

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

The Company commits to adhering to all relevant regulations governing wages, working hours, leave entitlements, and employee benefits. We strive to provide competitive compensation packages that align with industry standards, ensuring fairness and equity for our employees. At our Company, we highly value qualities such as commitment, dedication, integrity, and sincerity among our workforces.

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

Yes

4. Details on assessment of value chain partners

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual Harassment	None
Discrimination at workplace	None
Child Labour	None
Forced Labour/Involuntary Labour	None
Labour	None
Wages	None
Other human rights related issues	None

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

Not applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	5,75,777	5,93,688
Total fuel consumption (B)	66,93,818	76,31,128
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)	72,69,595	82,24,816
From non-renewable sources		
Total electricity consumption (D)	13,359	7,107
Total fuel consumption (E)	36,582	69,505
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)	49,941	76,612
Total energy consumed (A+B+C+D+E+F)	73,19,536	83,01,428
Energy intensity per rupee of turnover (GJ/Rs)	0.00031	0.00031
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/Rs.)	0.0016	0.0016
Energy intensity in terms of physical output (GJ/Rs.)	14.10	18.93
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.



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

Yes

No

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	
(ii) Groundwater	6,95,307	7,11,274
(iii) Third party water	0	
(iv) Seawater / desalinated water	0	
(v) Others	29,15,504	29,90,781
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	36,10,811	37,02,055*
Total volume of water consumption (in kilolitres)	30,80,547	31,58,083*
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/Rs)	0.00013	0.00012
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/Rs)	0.00067	0.00052
Water intensity in terms of physical output (KL/MT)	5.94	7.20
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

*This is a restatement from last year.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	43,686	41,381
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	7,59,079	6,85,079
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	8,02,765	7,26,460*

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

*This is a restatement from last year.

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

Yes

No

Zero Liquid Discharge technology has been implemented in the Company's distillery division. All the effluent generated from distillery are processed in Condensate Polishing Unit (CPU), which includes primary treatment, Anaerobic Digestion in ICx Reactor followed by aerobic process. We use 100% concentrated spent wash as fuel in our Incineration Slop Boiler, efficiently utilizing waste from the distillation process. The treated effluent is further polished through RO and subsequently reused in Process. This approach minimizes our environmental impact, aligning with circular economy principles and responsible water management.

Thus, helping us is achieving ZLD & rely less on freshwater requirement. Apart from above, Treated Effluent in Sugar Division comply with stipulated norms and are used for irrigation purpose.

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

Parameter	Unit	FY 2023-24	FY 2022-23
NOx	Kg	53,955	51,333
SOx	Kg	35,737	37,799
Particulate matter (PM)	Kg	96,786	1,07,167
Others – please specify			

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,098	6,289
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	2,635	1,402
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/ ₹	0.00000024	0.00000029
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e / ₹	0.00000125	0.00000126
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/MT	0.01	0.02
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

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

S. No	Name and brief description of the project	Emission Saved (% saved or units saved) *if available	Any other parameter (in case emission is not available)	Baseline year
1.	Bagasse Saving thru Process optimization	17288.8 T Co2e		2023-24
2	Sodium Lights Replace with LED lights in plant		32.65 KW	2023-24
3	Street Lights, cane yard lights & Godown lights replace with LED lights		16 KW	2023-24
4	Old motors replace with New IE3 Motors		135 KW	2023-24
5	Old panel replace with VFD panel		150 KW	2023-24
6	Replacement of Conventional HPSV Lighting by LED Lighting		30 %	2023-24

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	92	310
E-waste (B)	0.038	0.0070
Bio-medical waste (C)	0.183	0.021
Construction and demolition waste (D)		
Battery waste (E)	0.672	4
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)	25	20
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,68,752	1,55,230
Total (A+B + C + D + E + F + G + H)	2,68,870	1,55,564*
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/Rs)	0.000011	0.0000059
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/Rs)	0.000059	0.000025
Waste intensity in terms of physical output (MT/MT)	0.52	0.35
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.25	0.27
(ii) Re-used	35,414	0
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2,00,706	1,42,126
(ii) Landfilling		
(iii) Other disposal operations	17,625	522
Total		

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

* This is a restatement from last year.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes

In general, the waste products generated from Industry are mainly

- Filter Cake
- Molasses
- Bagasse

Filter cake is used as manure in agriculture fields, Molasses is used as raw material for alcohol production in Distillery and Bagasse is used as raw material for Steam and Power Generation in Boiler.

Apart from these three waste categories, negligible amount of hazardous waste is also generated from Process viz. used oil, empty containers & cotton rags. Used oil, containers & cotton rags are sent to TSDF for disposal, while E-Waste & plastic waste generated is sent to authorized recyclers for disposal.

Hazardous Waste generated is stored at a designated place near Cane Yard & ETP and is disposed through TSDF within 180 days of disposal. Form-3 is maintained for generation of hazardous wastes at Unit level.

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

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

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

Not Applicable

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

Yes

Leadership Indicators

1. 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:

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

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

Parameter	FY 2023-24	FY 2022-23		
Water withdrawal by source (in kiloliters)				
(i) Surface water	Not Applicable	Not Applicable		
(ii) Groundwater				
(iii) Third party water				
(iv) Seawater / desalinated water				
(v) Others				
Total volume of water withdrawal (in kilolitres)				
Total volume of water consumption (in kilolitres)				
Water intensity per rupee of turnover (Water consumed / turnover)				
Water intensity (optional) – the relevant metric may be selected by the entity				
Water discharge by destination and level of treatment (in kilolitres)				
(i) Into Surface water	Not Applicable	Not Applicable		
- No treatment				
- With treatment – please specify level of treatment				
(ii) Into Groundwater				
- No treatment				
- With treatment – please specify level of treatment				
(iii) Into Seawater				
- No treatment				
- With treatment – please specify level of treatment				
(iv) Sent to third-parties				
- No treatment				
- With treatment – please specify level of treatment				
(v) Others				
- No treatment				
- With treatment – please specify level of treatment				
Total water discharged (in kilolitres)				

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

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

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

Note: No independent assessment/ evaluation/ assurance has been carried out by any external agency.

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

Not Applicable

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Anaerobic Bio Digester in ETP	-	Better Treatment of Effluent and reuse of treated effluent in Irrigation purpose

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

We have a robust risk management framework in place wherein we have various teams working in collaboration to ensure effective and seamless operations.

We manage risks holistically and proactively, across dimensions ranging from operational risk, business risk, and climate risk, among others.

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

We promote sustainable farming practices in sugarcane cultivate to mitigate the environmental impacts arising from the value chain.

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

DBO Cane team assists the farmers towards adopting sustainable agricultural through door-to-door outreach programs.

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

We are affiliated with five trade and industry chambers namely Indian Sugar Mills Association (ISMA), Uttar Pradesh Sugar Mills Association (UPSMA), UP Co-gen Association, The Sugar Technologists' Association of India (STAI) and All India Distillers' Association (AIDA).

- 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.	Indian Sugar Mills Association (ISMA)	National
2.	Uttar Pradesh Sugar Mills Association (UPSMA)	State
3.	UP Co-gen Association	State
4.	The Sugar Technologists' Association of India (STAI)	National
5.	All India Distillers' Association (AIDA)	State



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

Name of authority	Brief of the case	Reach of trade and industry chambers/ associations (State/National)
No corrective action has been carried out for anti-competitive conduct since we do not have any cases pertaining to the same during the reporting cycle.		

Leadership Indicators

- 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
We do not engage in public policy advocacy					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and Brief Details of Project	SIA Notification No	Date of Notification	Whether conducted by Independent External Agency (Yes / No)	Results Communicated in Public Domain (Yes / No)	Relevant Web Link
Not applicable					

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

Name and Brief Details of Project	Name of Project for which R&R is ongoing	State	No. of Project Affected Families (PAFs)	% of PAFs covered by R & R	Amounts paid to PAFs in the FY (In INR)
Not applicable					

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

The Company believes in the values of Corporate and Social Responsibility and is committed to build a sustainable business with strong social relevance and a commitment to inclusive growth and contribute to the society. We actively seek feedback through our societal initiatives and this ongoing dialogue allows us to identify and address any potential issues before they escalate.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	47%	43%
Directly from within India	100%	100%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2023-24	FY 2022-23
Rural	5%	4%
Semi-urban	5%	11%
Urban	78%	75%
Metropolitan	12%	10%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
	Not applicable

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

S. No.	State	Aspirational District	Amount spent (In INR)
			Not applicable

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

We do not have a preferential procurement policy, however our primary raw material, sugarcane is procured directly from farmers.

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

100% of our sugarcane is procured directly from farmers.

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

100% of our procurement are from local farmers from within the districts.

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
	We do not engage in intellectual property based on traditional knowledge			

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 Benefited	% of Beneficiaries from Vulnerable and Marginalized Groups
1.	Promoting Healthcare	28,350	100%
2.	Eradicating Hunger, Poverty	7,200	100%
3.	Empowerment of Women and other Economically backward sections, Skill Development	126	100%
4.	Promoting Education and Sports	1358	32%

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

Essential Indicators

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

In case of any complaint or feedback, the consumer can call on the toll free number mentioned on the packet or email us at dhampure@dhampur.com. The Complaints or feedback are taken seriously and resolved immediately.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100% (ECOEX Plastic waste Compliance)

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending during the year at end of year	Remarks	Received during the year	Pending during the year at end of year	Remarks
Data privacy	No complains were received					
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	No instances of product recalls were recorded	
Forced recalls		

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.

DBO has implemented a comprehensive policy to govern the use and management of IT assets, including cybersecurity measures. This policy ensures that employees have the necessary tools and resources for their work, provides guidelines for acquiring and disposing of IT assets, and establishes standards for secure usage. The company follows standardized procedures for regular maintenance and servicing of its IT assets. To ensure the adequate protection of information assets and data, DBO has established an Information Security Management System (ISMS) along with Endpoint security controls. These measures ensure that the respective policies are diligently followed in a consistent and impartial manner. By implementing these safeguards, DBO strives to maintain the integrity and security of its IT infrastructure and mitigate the risks associated with cybersecurity.

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

There have been no cybersecurity incidents, data privacy breaches, product recalls, or regulatory actions. This reflects our commitment to the highest quality and security standards. Our team's ongoing vigilance safeguards our systems, products, and services.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

We have not received any reports of data breaches

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

NA

c. Impact, if any, of the data breaches

NA

Leadership Indicators

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

Details of our product offerings can be accessed at <https://dhampure.com/>

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

In line with transparency initiatives, the company has incorporated its website address directly onto sugar packaging. This allows consumers to access comprehensive product information at their convenience, encompassing details on sustainable sourcing practices and recipe inspiration.

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

The Company prioritizes business continuity for essential services through a robust risk management framework. This framework proactively identifies and monitors potential disruptions, enabling timely communication with customers via website updates. Furthermore, the Company maintains a culture of continuous improvement, regularly reviewing and updating contingency plans to ensure preparedness for unforeseen disruptions.

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)

No, the Company displays product information as per local law requirements. During FY 2023-24, the Company did not conduct any surveys on customer satisfaction.