



CRESSANDA/SE/2023-24

7<sup>th</sup> September,2023

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To,  
BSE Limited  
Phiroze Jeejeebhoy Tower  
Dalal Street,  
Mumbai (M.H.) 400001

**BSE Scrip Id: CRESSAN BSE Scrip Code: 512379**

**Subject: Submission of the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2022-23 pursuant to Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015.**

Dear Sir/Ma'am,

Pursuant to regulation 34(2)(f) of SEBI (LODR) Regulations,2015 we hereby submit Business Responsibility and Sustainability Report (BRSR) for the year ended 31<sup>st</sup> March, 2023.

We are also in the process to file the aforesaid Business Responsibility and Sustainability Report (BRSR) in XBRL format within the stipulated time and same shall also be hosted on the website of the company.

You are requested to please take on record the above said documents for your reference and further needful.

Thanking You,  
Yours Faithfully,  
For, **CRESSANDA SOLUTIONS LIMITED**

**CHANDER PRAKASH SHARMA**  
**CHAIRMAN & INDEPENDENT DIRECTOR**  
**DIN: 02143588**  
**Encl: a/a**

**CRESSANDA SOLUTIONS LIMITED**

Regd. Off.: #312A, Plot no. 207, Embassy Centre, Jamnalal Bajaj Marg, Nariman Point, Mumbai, Maharashtra, 400021

Phone: +91- 81692 45676 • E-MAIL: [cressanda123@gmail.com](mailto:cressanda123@gmail.com), [Info@cressanda.com](mailto:Info@cressanda.com)

**CIN: L51900MH1985PLC037036**

## Business Responsibility & Sustainability Report

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L51900MH1985PLC037036
2.	Name of the Listed Entity	<b>CRESSANDA SOLUTIONS LIMITED</b>
3.	Year of incorporation	1985
4.	Registered address	Flat No.12A, 3 <sup>rd</sup> Floor, Embassy Centre, Jamnalal Bajaj Marg, Plot no 207, Nariman Point Mumbai City MH 400021
5.	Corporate address	Flat No.12A, 3 <sup>rd</sup> Floor, Embassy Centre, Jamnalal Bajaj Marg, Plot no 207, Nariman Point Mumbai City MH 400021
6.	E-mail id	<a href="mailto:cressanda123@gmail.com">cressanda123@gmail.com</a>
7.	Telephone	Registered Office: - 8169245676
8.	Website	<a href="http://www.cressanda.com">www.cressanda.com</a>
9.	Financial Year reported	April 1, 2022 to March 31, 2023
10.	Name of the Stock Exchange(s) where shares are listed.	BSE Ltd.
11.	Paid-up Capital	Rs. 39,84,95,500/- divided into 39,84,95,500 equity shares of Re. 1/- each
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	DIN Number 05195956 Name Arun Kumar Tyagi Designation: Joint Managing Director and Executive Director Telephone No. +91-9821887515 Email Id <a href="mailto:cressanda123@gmail.com">cressanda123@gmail.com</a>
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).	The Disclosure under this BRSR is on Standalone basis unless otherwise stated.

#### II. Products/services

14. 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.	Selling and Trading	Trading of goods	100

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

S. No.	Product/Service	NIC Code	% of total Contributed Turnover
1.	Trading activities	46207	100%

#### III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	3	3
International	0	0	0

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**17. Markets served by the entity:**

(a) Number of locations

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	0

(b) What is the contribution of exports as a percentage of the total turnover of the entity? – 0.00 %

(c) A brief on types of customers

Our customers include wholesalers, distributors, government institutions, consumers and other allied companies.

**IV. Employees**

18. 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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	16	10	62.5	6	37.5
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total employees (D + E)</b>	16	10	62.5	6	37.5
<b>WORKERS</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	<b>Total workers (F + G)</b>	0	0	0	0	0

(b) Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Differently Abled Employees</b>						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total differently abled employees (D + E)</b>	0	0	0	0	0
<b>Differently Abled Workers</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	<b>Total differently abled workers (F + G)</b>	0	0	0	0	0

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

The details of holding/ subsidiary/ associate companies/ joint ventures are given in **Form AOC-I**, as Annexure to the Board's Report and this forms part of the Integrated Annual Report.

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

Yes, all the entities, wherever applicable, participate in the relevant Business Responsibility initiatives of the Company.

**V. CSR Details**

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No

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**VI. Transparency and Disclosures Compliances**

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY 2022-23			FY 2021-22		
		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*	0	0	0	0	0	-
Investors (other than shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes*	0	0	-	0	0	-
Employees and workers	Yes*	0	0	0	0	0	-
Customers	Yes*	0	0	0	0	0	-
Value Chain Partners	Yes*	0	0	0	0	0	-
Other	N.A.	-	-	-	-	-	-

\*Various Policies of the company for redressing the grievances of its stakeholders are available at [www.cressanda.com](http://www.cressanda.com).

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.

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.	Water Management	Risk	Water being a scarce resource on the planet and essential component of all processes, poses a risk to the future operations products will lead to the need for increased manufacturing capacity and subsequent increase in emissions.	The Company's business objectives and principals have been mapped with various industry trends. This analysis has enabled identification of the risks and opportunities for the company.	Neutral - No immediate financial impact is anticipated, and we are taking steps to ensure efficient water management in order to keep this issue from becoming unmanageable.

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2.	Waste Management	Risk	The waste generated from our facilities must be disposed in the most appropriate manner.	The waste generated from our facilities is segregated and disposed through pollution control board approved vendors and in compliance with regulations.	Negative - Non-compliance with the regulations could result in adverse financial consequences such as fines and penalties as well as reputation damage.
3.	Community Engagement	Opportunity	Our interaction with local communities in the areas of our operation is essential to ensure sharing of regional resources. Also, being a community benefactor enhances the Company's reputation.		Positive - Ensuring regular engagement will enable us to function smoothly and mitigate grievances that may arise.

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1 to P9 as given below:

- P1 Businesses should conduct and govern themselves with Ethics, Transparency and Accountability
- P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle
- P3 Businesses should promote the wellbeing of all employees
- P4 Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.
- P5 Businesses should respect and promote human rights
- P6 Business should respect, protect, and make efforts to restore the environment
- P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner
- P8 Businesses should support inclusive growth and equitable development
- P9 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
<b>Policy and management processes</b>									
a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	√	√	√	√	√	√	√	√	√
b. Has the policy been approved by the Board? (Yes/No)	√	√	√	√	√	√	√	√	√
c. Web Link of the Policies, if available	<a href="https://www.cressanda.com/">https://www.cressanda.com/</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	√	√	√	√	√	√	√	√	√
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	√	√	√	√	√	√	√	√	√

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4.Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards	These policies/guidelines are aligned to form part of the Company's Code of Business conduct, which is adopted by the Board of Directors.																	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our strategies, business model and operations are based on environment protection, employee, and customer safety.																	
6.Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The key performance targets are set, reviewed, and implemented as per the objectives taken.																	
<b>Governance, leadership and oversight</b>																		
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)	The Company is committed to integrating Environmental, Social and Governance (ESG) principles into its businesses which is central to improving the quality of life of the communities it serves. The Company has taken measures to inculcate beneficial and fair business practices to the labour, human capital and to the community at large it provides employees and workers with working conditions that are clean, healthy and safe.																	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	DIN Number      05195956 Name                Arun Kumar Tyagi Designation        Joint Managing Director Telephone No.      +91-9821887515 Email Id <a href="mailto:cressanda123@gmail.com">cressanda123@gmail.com</a>																	
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board of Directors of the company is responsible for managing the sustainable issues of the company.																	
10. Details of Review of NGRBCs by the Company:																		
<b>Subject for Review</b>	<b>Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</b>									<b>Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</b>								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Performance against above policies and follow up action	Yes. All principles reviewed by Board of Directors. Additionally, audit committee reviews the code of business principles.									Whenever there is change in the laws and policies and maximum one year.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Board of Directors reviews the Statutory Compliances on applicable laws.									Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	No independent assessment has been carried out.																	

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

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**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 training and awareness programmes held	Topics / principles covered under the training and its impact	%age of person in respective category covered by the awareness programmes
Board of Directors	1	All Principles	100%
Key Managerial Personnel	1	All Principles	100%
Employees other than BoD and KMPs	On going	Principles relevant to their work areas	100%
Workers	Not Applicable	-	-

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 based on 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	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

**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		Nil		

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed. *Not Applicable*

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

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:  
 No, but the company does not tolerate any bribery or corruptions and conduct all of its business activities with honesty integrity and the ethically in all of its area of operations and is in process to develop policy regarding the same.
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

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No disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption against any of the Directors/KMPs/employees.

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties/ action taken by regulators/law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest: **Not applicable.**

**Leadership Indicators**

- Awareness programmes conducted for value chain partners on any of the principles during the financial year:  
We are in the process of formulating awareness Programmes for them in the coming year.
- 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's Code of Conduct expects all its directors to avoid any activity that may create a conflict with best Interest of the Company. Annually Directors are required to disclose to the Company that they abide by the code of Conduct.

**PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE**

**Essential Indicators**

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

Segment	2022-23	2021-22	Details of improvements in environmental and social impacts
<b>R&amp;D</b>	N.A	N.A	N.A
<b>Capex</b>	N.A	N.A	N.A

- (a) Does the entity have procedures in place for sustainable sourcing? (Yes/No): Yes  
(b) If yes, what percentage of inputs were sourced sustainably?  
We are in the process of assessing our critical suppliers on multiple criteria including business ethics human rights social impacts safety and environment.
- 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 focuses on minimal use of plastic and other hazardous products. Further, Plastics (including packaging)/E-waste/ Hazardous waste and/ other waste are being disposed through pollution control board approved vendors as per the Plastics/E-waste/ Hazardous waste and/ other waste management rules.
- 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.  
No. The scrap and waste generated by the company is provided to the Personnel authorised by the Pollution control board.

**Leadership Indicators**

- 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**

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- 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.  
**Not applicable**
- Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry): **NIL**
- Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed: **Not available**
- Reclaimed products and their packaging materials (as percentage of products sold) for each product category. **Not available**

**PRINCIPLE 3- BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**

**Essential Indicators**

- (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)
<b>Permanent employees (*)</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent employees(*)</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-

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

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

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

Benefits	2022-23				2021-22		
	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.)

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PF (*)	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
ESI	-	-	-	-	-	-
Others please specify	-	-	-	-	-	-

(\*) As per the prescribed limit.

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.

The Corporate premises / offices of the entity have relevant infrastructure for differently abled individuals accessible to differently abled employees and workers.

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.

No, The Company adhere the Rights of Persons with Disabilities and make sure equal opportunity is given to them.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	-	-
Female	100	100	-	-
<b>Total</b>	100	100	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, Grivence redressal policy for internal stake holder Whistle blower policy Sexual harassment policy
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	2022-23				2021-22			
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)		Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)	
Total Permanent Employees	-	-	-	-	-	-	-	-
- Male	-	-	-	-	-	-	-	-
- Female	-	-	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-	-	-
- Male	-	-	-	-	-	-	-	-
- Female	-	-	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	2022-23	2021-22
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	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)
<b>Employees</b>										
Male	10	10	62.5%	10	62.5%	0	0	0	0	0
Female	6	6	37.5%	6	37.5%	0	0	0	0	0
Total	16	16	100.0%	16	100.0%	0	0	0	0	0
<b>Workers</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

\*Data on Training is available from 2022-23.

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

Category	2022-23			2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	10	10	100	-	-	-
Female	6	6	100	-	-	-
Total	16	16	100	-	-	-
<b>Workers</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

\*Data is available from 2022-23.

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? **(Yes/ No)**. If yes, the coverage such system?  
Yes, We have implemented occupational health & safety management system and covers all employees, workers and contractors.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
We are in the process to develop corporate safety guidelines and site level SOP.
- Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)  
Yes, we have an incident management system for reporting investigating and implementation of appropriate remedial action.
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/ No)**  
Yes, partly covered under ESIC as per applicability.

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

Safety Incident/ Number	Category	2022-23	2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

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We have established health & safety systems which are inclusive policies and procedures; safety guidelines and work permit system. We conduct periodic assessments to evaluate the effectiveness of the systems implemented and appropriate measures are taken to further improve our health and safety performance continually.

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

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

14. Assessments for the year:

	% 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 (i any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions. Not Applicable

#### Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of  
(A) Employees (Y/N) : No.  
(B) Workers (Y/N) : No
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.  
We obtain monthly statutory payment challan from our value chain partners before processing their invoices.
- 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	
	2022-23	2021-22	2022-23	2021-22
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
- 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*

\* No independent assessment is carried out however we are in the process to initiate assessment of our value chain partner in the coming years.

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6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. **Not Applicable**

**PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS**

**ESSENTIAL INDICATORS**

- Describe the processes for identifying key stakeholder groups of the entity.  
We consider individuals, groups, institutions, or entities that contribute to shaping our business, that add value or constitute a core part of the business value chain as key stakeholders. Our stakeholders are both internal and external, and direct as well as indirect. Our key stakeholders include employees, investors, suppliers and partners, customers, government authorities, healthcare professionals, patients and the community.
- List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Digital and physical channels of communication including but not limited to e-mails, intranet, internal human resource portal, notice board, employee committees, engagement initiatives, employees redressal and appraisal and training programmes	Continuous	Health and Safety Awareness, skill upgradation for personal and professional growth, awareness of company policy and grievance redressal, providing the latest and updated information on Company and industry developments
Shareholders/ Investors	No	Press releases, website, quarterly results, annual general meetings, financial reports and Intimation to stock exchanges.	Frequent and need based	Update shareholders/ investors on the business and financial performance.
Customers	No	Physical and virtual meetings, customer events, calls, e-mail, website	Daily	Ensure regular supply of the products, keep them informed about new products, participate in the bids/tenders and maximize the outreach of our products.

**Leadership Indicators**

- 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.:  
Consultation with relevant stakeholders on the economic, environmental, and social topics is done by the respective functional heads and the feedback is shared with the Management/ Committee/ Board, as required.
- 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

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

The consultation with the stakeholders always helps the company in devising company's policy on economic, environmental, and social topics.

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

The Company takes measures from time to time for addressing the concerns of marginalized stakeholder groups and is in the process of establishing a framework to contribute to the stakeholders on the regular basis.

## **PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS**

### **Essential Indicators**

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

Category	2022-23			2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
	<b>Employees</b>					
Permanent	(*)	-	-	-	-	-
Other than permanent	(*)	-	-	-	-	-
Total Employees		-	-	-	-	-
	<b>Workers</b>					
Permanent	(*)	-	-	-	-	-
Other than permanent	(*)	-	-	-	-	-
<b>Total Workers</b>	(*)	-	-	-	-	-

(\*) Although Training was conducted in 2020-21 and 2021-22 but documentation regarding the same was not in place and will be started from 2023-24.

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

Category	Total (A)	2022-23				Total (D)	2021-22			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	<b>Employees</b>									
<b>Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
	<b>Workers</b>									
<b>Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-

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Female	-	-	-	-	-	-	-	-	-	-
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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		2	
Key Managerial Personnel	2		1	
Employees/worker other than BoD and KMP	1		6	

- 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): No
- Describe the internal mechanisms in place to redress grievances related to human rights issues.  
Yes, we have grievance redressal for internal stakeholders, it is applicable to all employees and workers to report grievance related to human rights issues.
- Number of Complaints on the following made by employees and workers: NIL
- Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.: No such cases
- Do human rights requirements form part of your business agreements and contracts? (Yes/No) No
- Assessments for the year:

Category	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour /involuntary labour	Nil
Wages	Nil
Others	Nil

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

### Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.  
We haven't received any human rights grievances / complaints in the reporting year.
- Details of the scope and coverage of any Human rights due-diligence conducted.  
The Company in the reporting period did not undertake any Human Rights due diligence.
- 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, the registered office premises have elevators and relevant infrastructure for differently abled individuals.
- Details on assessment of value chain partners:  
No assessment of value chain partners is carried out in the reporting period.
- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. N.A

### **PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**

#### Essential Indicators

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

Parameter	2022-23	2021-22
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### **CRESSANDA SOLUTIONS LIMITED**

Total electricity consumption (A)	7600 Kwh	6400 Kwh
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>7600 Kwh</b>	<b>6400 Kwh</b>
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)		
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

None of our sites comes under PAT Scheme as Designated Consumer.

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

Parameter	2022-23	2021-22
Water withdrawal by source (in litres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	12,000 litres	10,000 litres
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in litres) (i + ii + iii + iv + v)</b>	<b>12,000 litres</b>	<b>10,000 litres</b>
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover) in lakhs	-	-
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	-	-

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

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

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

Parameter	Please specify unit	2022-23	2021-22
NO <sub>x</sub>	-	-	-
SO <sub>x</sub>	-	-	-
Particulate matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-

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

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

Parameter	Unit	2022-23	2021-22
<b>Total Scope 1 emissions</b> (Break-up of the GHG into <b>CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs,</b> <b>SF<sub>6</sub>, NF<sub>3</sub></b> , if available)	-	-	-

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<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	-	-
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b>	-	-	-
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity	-	-	-

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

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

1. Used Pet coke with filter as a fuel in boiler, this has resulted in emission reduction.
2. Replace old conventional luminaries by energy efficient LED Light / Installed in new plant.
3. Replaced traditional AC motor with energy efficient motors, installed energy efficient equipment's, VFD installed at various equipment's which has resulted in energy efficiency and emission reduction.

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

<b>Parameter</b>	<b>2022-23</b>	<b>2021-22</b>
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	NA	NA
E-waste (B)	NA	NA
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	NA	NA
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
<b>Total (A+B + C + D + E + F + G + H)</b>	NA	NA
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

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

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.

We have waste management practise in our manufacturing site. Waste is sold to authorised vendor.

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- 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: None of our offices are in/around ecologically sensitive areas.
- 11.Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:  
We were not required to undertake any environmental impact assessments as per applicable laws in the current financial year.
- 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, all our manufacturing sites are fully compliant as per Water, Air, Environment Act and rules thereunder.

### 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 ( kwatt)	2022-23	2021-22
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>		
From non-renewable sources		
Total electricity consumption (D)	7600 kwh	6400 kwh
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	7600 kwh	6400 kwh

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: N.A

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: N.A

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): N.A, our facilities are not located into water stress areas.

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

Name of the area :- Mumbai

Nature of operations :- Trading

Water withdrawal, consumption and discharge in the following format:

Parameter	2022-23	2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	12,000 litres	10,000 litres
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres)</b>	12,000 litres	10,000 litres
<b>Total volume of water consumption (in kilolitres)</b>	<b>12,000 litres</b>	<b>10,000 litres</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	-	-

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<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	NA	NA
- 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
<b>Total water discharged (in kilolitres)</b>	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	2022-23	2021-22
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.: Not applicable
6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/ effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative ( <i>Web-link, if any, may be provided along-with summary</i> )	Outcome of the initiative

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

Yes, the Company has developed business continuity and disaster management plan. The plans are developed keeping in view of various risks which could be mitigated/minimised. However, despite the plans and comprehensive standard operating procedures (SOPs) for various situations, unforeseen events/risks may cause interruption to the Company's operations. The plans are aimed at continuing Company's operations with the least possible interruptions.

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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.
9. No significant adverse impact to the environment were reported from the value chain of the entity. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.  
In the reporting period the company did not evaluate any of its value chain partners based on environmental impact

**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.	Central Bureau of Communication	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.: N.A

**Leadership Indicators**

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

**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. N.A
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: N.A
3. Describe the mechanisms to receive and redress grievances of the community. There are several mechanisms in place to receive grievances from the community such as access to E-mail ID of Company Secretary and Compliance officer , website, customer helpline, toll free number. The Company further engage with its community members through the channel of NGO Partners and in person meetings. These channels of communications facilitate the receipt and redressal of grievances of the Community.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	2022-23	2021-22
Directly sourced from MSMEs/ small producers	0	0
Sourced directly from within the district and neighbouring districts	100%	100%

**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 Negative Social Impact identified.**
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies: **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 any preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups.  
(b) From which marginalized /vulnerable groups do you procure? N.A  
(c)What percentage of total procurement (by value) does it constitute? N.A

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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: N.A
5. Details of corrective actions taken or under way, based on any adverse order in intellectual property related disputes where in usage of traditional knowledge is involved. N.A
6. Details of beneficiaries of CSR Projects: *Not Applicable*

**PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**

**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback. The Company has a standard operating procedure and a dedicated team for handling and investigating product complaints received from customer and response is shared with complainant along with corrective and preventive action plan wherever necessary to avoid recurrence.
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	-
Safe and responsible usage	100%
Recycling and/or safe disposal	-

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

	2022-23		Remarks	2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other - Packaging Defects/Transportation Complain	0	0	0	0	0	0

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

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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. No, but the company is in the process to develop the policy in the coming years.
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. N.A

**Leadership Indicators**

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). [www.cressanda.com](http://www.cressanda.com)

**CRESSANDA SOLUTIONS LIMITED**

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

The information label attached to each product informs the customers about instructions for safe use sourcing of ingredients composition side effects guidance on appropriate storage conditions etc.

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

The Company put in place systematic plans and procedures to

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.: No

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.

5. Provide the following information relating to data breaches:

a) Number of instances of data breaches along-with impact: NIL

b) Percentage of data breaches involving personally identifiable information of customers:  
NIL

**For, CRESSANDA SOLUTIONS LIMITED**

**CHANDER PARKASH SHARMA  
CHAIRMAN & INDEPENDENT DIRECTOR  
DIN: 02143588**

**CRESSANDA SOLUTIONS LIMITED**

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