

June 18, 2024

Bombay Stock Exchange Limited
New Trading Ring,
Rotunda Building, P J Towers, Dalal
Street, Fort Mumbai-400001
Scrip Code: 500097

National Stock Exchange of India Limited
“Exchange Plaza”, Plot No. C-1, Block G
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400 051
Symbol: DALMIASUG

Sub: Business Responsibility and Sustainability Reporting for FY 2023-24

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herewith enclose the Business Responsibility and Sustainability Report for Financial Year 2023-24, which also forms part of the Annual Report for FY 2023-24. BRSR is also available on the website of the Company at www.dalmiasugar.com.

Thanking You,
Yours faithfully,

For **Dalmia Bharat Sugar and Industries Limited**

Aashhima V Khanna
Company Secretary
Membership No.: A34517

Business Responsibility & Sustainability Report

SECTION A : GENERAL DISCLOSURES

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

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

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

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

PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

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

PRINCIPLE 7 : BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

PRINCIPLE 8 : BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

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

**Section A : GENERAL DISCLOSURES****I. Details of the listed entity**

1 Corporate Identity Number (CIN) of the listed entity	L15100TN1951PLC000640
2 Name of the listed entity	Dalmia Bharat Sugar and Industries Limited
3 Year of incorporation	1951
4 Registered office address	Dalmiapuram, District Tiruchirapalli, Tamil Nadu – 621651
5 Corporate address	4 th Floor, Corporate Office, Hansalaya building, 15, Barakhamba Road, New Delhi – 110001
6 E-mail	Sec.corp@dalmiasugar.com
7 Telephone	011-43631246
8 Website	www.dalmiasugar.com
9 Financial year for which reporting is being done	2023-2024
10 Name of the stock exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11 Paid-up capital	Rs. 16.19 Crore
12 Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Aashhima V Khanna, 011-2365100 Sec.corp@dalmiasugar.com
13 Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14 Name of assurance provider	NA
15 Type of assurance obtained	NA

II. Products/services**16. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of the main activity	Description of the business activity	% Turnover of the entity
1	Manufacturing	Food, beverages and tobacco products and power	72%
2	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products	28%

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	10721	61%
2	Industrial alcohol	11011	28%
3	Power	35106	11%

III. Operations

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

The Company's headquarters are in Delhi and manufacturing facilities are situated in the States of Uttar Pradesh and Maharashtra. Dalmia Bharat Sugar is amongst the handful sugar companies with sugar operations in these two non-contiguous states in India.

Location	Number of plants	Number of offices	Total
National	6	8	14
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (Number of States)	During FY23-24, Sugar got supplied to 22 states across India with over 80% among three major states Uttar Pradesh, Maharashtra followed By West Bengal.
International (Number of countries)	Middle East

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

Sugar exports contributed to 0.001% of the Company's total turnover.

c. A brief on types of customers

The company has established itself as the strategic supplier to the prominent brand-enhancing Chocolate, Bakery, Beverages institutions and others in the alcohol industry. The Company has stupendously emerged as one of the leading Third-Party Manufacture for the retail chains and selling its retail products in various platforms. The Company markets specialty sugar (brown, white, breakfast and icing sugar) packets of 1 kg, 2 kg, & 5 kg Under Dalmia Utsav Brand. The Company is also involved in third party sugar sachets manufacturing for majority of the coffee chains in India.

The Company sells power to the Uttar Pradesh and Maharashtra grid and ethanol to Oil Marketing Companies.

IV. Employees

20. Details as at the end of Financial Year: 2023-24

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)	535	524	97.9%	11	2.1%
2	Other than permanent (E)	0	0		0	0
3	Total employees (D+E)	535	524	97.9%	11	2.1%
Workers						
4	Permanent (F)	1822	1817	99.7%	5	0.3%
5	Other than permanent (G)	1197	1179	98.5%	18	1.5%
6	Total employees (F+G)	3019	2996	99.2%	23	0.8%

b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled employees						
1	Permanent (D)	-	-	-	-	-
2	Other than permanent (E)	-	-	-	-	-
3	Total differently abled employees (D+E)	-	-	-	-	-
Differently abled workers						
4	Permanent (F)	6	6	100.0%	0	0.0%
5	Other than permanent (G)	0	0	0.0%	0	0.0%
6	Total differently abled employees (F+G)	6	6	100%	0	0

**21. Participation/inclusion/representation of women**

Particulars	Total (A)	Female	
		No. (B)	% (B / A)
Board of Directors	6	1	17%
Key Management Personnel	2	1	50%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY_2023-24 (Turnover rate in current FY)			FY_2022-23 (Turnover rate in previous FY)			FY_2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	17.2%	27.3%	13.8%	9.5%	30.8%	6.7%	11%	25%	11.1%
Permanent workers	4.4%	4.3%	3.2%	3.2%	0%	2.1%	4%	0%	4%

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	Baghaulti Sugar and Distillery Limited*	Subsidiary	100%	Yes

* With effect from December 22, 2023

VI. CSR Details

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

(ii) Turnover (in Rs.) – Rs. 2899 Crore

(iii) Net worth (in Rs.) – Rs. 2931 Crore

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 2023-2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, for all stakeholders.	0	0		0	0	
Investors (other than shareholders)	Link: https://www.dalmiasugar.com/wp-content/themes/Sugar/assets/policies/	0	0		0	0	
Shareholders		130	0		182	0	
Employees and workers		1	0		1	0	
Customers		25	0		60	0	
Value chain partners		1	0		7	0	
Others (please specify)		0	0		1	0	Journalist



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	No	No	No	No	No	No	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are based on the “National Voluntary Guidelines on Social, Environmental & Economic Responsibilities of Business”								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>DBSIL is executing the strategy of becoming water positive and improve soil carbon content. Currently, half of the land in the Company’s catchment area has low organic carbon content (< 0.5%). The Company aims to increase and maintain the soil organic carbon in medium range (0.5% - 0.75%) by 2030. The Company aims to increase the soil carbon content through recommended doses in organic manures / compost and intervention through animal husbandry programme for domestic animals. The Company plans to use green manure crops, undertake crop rotation, and eliminate the burning of crop residue.</p> <p>The water table in the Company’s catchment area in Uttar Pradesh has depleted by 2 metres in ten years. To address this concern, the Company aims to become 10x water positive by 2030. The Company will work with 200,000 sugarcane cultivators in reducing their annual ground water consumption by 500 KL per hectare by 2030, with annual conservation potential of 25 billion litres.</p> <p>Soil carbon content and water are the two most critical elements for sustainable sugarcane cultivation. By addressing both critical elements, DBSIL is also ensuring sustainable livelihoods and income for farmers.</p>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>In FY 2023-24, with concentrated effort put up by Company, we have been able to achieve carbon content in soil from <0.55% to >0.56%.</p> <p>With the saving in water consumption and recharge effort with pond/defunct borewell/ recharge structure in water bodies, we nearly achieved target of 2.5X water positive with in second year.</p>								
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)	<p>The Company’s core objective is to ensure the sustainable production of sugar, fostering value for both farmers, local communities, and the broader business network. Sustainability is at the forefront of the Company’s ethos, marked by initiatives spanning water conservation, energy efficiency, resource optimization, waste reduction, and a focus on social and corporate responsibility.</p> <p>In line with its commitment to sustainability, DBSIL is actively promoting a circular economy model, often referred to as the non-financial balance sheet. This entails a continual exploration of innovative technologies with reduced carbon footprints and greenhouse gas emissions.</p> <p>This year, DBSIL has embraced MVR technology within its distillery operations, an advancement aimed at securing sustainable resources for the future. The implementation of this technology has resulted in a noteworthy 50% reduction in energy requirements compared to traditional methods.</p> <p>With sustainability as a guiding principle, the Company has identified 34 key areas of focus categorized under pillars such as responsible consumption, ethical growth, sustainable agricultural practices, and community empowerment.</p> <p>In response to the evolving landscape of Environmental, Social, and Governance (ESG) considerations, the Company is actively crafting an ESG policy centered on sustainable sugarcane production. This policy seeks to enrich the lives of farmers and communities while safeguarding the ecosystem. Additionally, plans are underway to establish a comprehensive monitoring framework to track performance across all ESG dimensions.</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Bharat Bhushan Mehta, Whole Time Director and Chief Executive Officer								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	<p>Yes, The business responsibility performance of the Company is assessed by Mr. Bharat Bhushan Mehta, Whole Time Director and Chief Executive Officer together with Mr. Pankaj Rastogi, Chief Executive Officer, sugar business. Overall performance is assessed annually by the Board.</p> <p>The targets related to environmental key performance indicators such as water reduction in operations, usage of alternative fuels and raw materials as well as the mitigation and management of climate change impacts are part of the key responsibility areas of the senior management.</p>								

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Whole Time Director & CEO and Business Responsibility Head reviews the performance during regular monthly meetings.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board relevant committees reviews the compliance with statutory requirements of relevance to the principles, and need for rectification of any non-compliances on a quarterly basis.																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	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)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
Any other reason (please specify)	Not Applicable								

**SECTION C : PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

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

Principle 1 : Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable**ESSENTIAL INDICATORS****1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	P1, P2, P4 & P6	100%
Key Managerial Personnel	4	P1, P2, P4 & P6	100%
Employees other than BoD and KMPs	32	P3	69%
Workers	79	P3	54%

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

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

	NON-MONETARY				
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes / No)	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.

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.

At DBSIL, 'responsible growth and business ethics' is a significant material aspect. The Company's corporate governance framework and philosophy originate from a responsibility to maximize stakeholder value. It is a continuous process that ensures enhancement in wealth-generating capacity and long-term success. The Company believes in a systems-driven performance. It believes that growth and efficiency are blended with governance and ethics. The Board of Directors, guided by the Mission statement, formulates strategies and policies focusing on value optimization for stakeholders (consumers, shareholders, and society at large).

We have Code of Conduct and Guidelines including No Gift Guidelines applicable to all the employees in the form of "Dalmia Way of Life". Same is available on the intranet for all employees. The Company's employees work in accordance with the same. An ethics helpline number helps employees file complaints whenever they come across unethical behaviour. The reporter's anonymity is maintained; reports of the helpline are periodically sent to an Ethics Committee and Audit Committee.

The Code of Conduct for Directors and senior management, Whistle Blower Policy and Vigil Mechanism, Related Party Transactions Policy and Code of Conduct for Prevention of Insider Trading serve as a roadmap for Directors, employees and other stakeholders, wherever applicable. The Company has adequate control measures to address issues relating to ethics, bribery, and corruption. The statutory policies are available at <https://www.dalmiasugar.com/investors/>

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

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

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of conflict of interest of the Key Management Persons	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

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	52	36

**9. Open-ness of business**

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	73.3	61.5
	b. Number of dealers / distributors to whom sales are made	12	9
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	99.97%	100%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.90%	0.99%
	b. Sales (Sales to related parties / Total Sales)	0.87%	0.81%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	0
	d. Investments (Investments in related parties / Total Investments made)	100%	0

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

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

* The Company is in B2B business; hence no awareness programs are organized.

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 the code of conduct for the Board and Senior Management pursuant to Regulation 17(5) (a) of SEBI Listing Regulations.

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

ESSENTIAL INDICATORS

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

	Current financial year 2023-24	Previous financial year 2022-23	Details of improvements in environmental and social impacts
R&D	100%	100%	Increase in sugarcane yield, sugar recovery, soil fertility and farmer's income.
Capex	100%	100%	The Nigohi unit implemented steam saving schemes and Jawaharpur grain distillery implemented MVR technology to save overall fuel and energy.

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

Yes

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

Almost 100% raw materials are procured sustainably. Company is procuring sugarcane, which constitutes around 95% of the total input cost. Sugarcane is sourced sustainably

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

The Company is registered as brand owners with the Central Pollution Control Board (CPCB) under the Extended Producer's Responsibility (EPR) obligation as part of the compliance with Plastic Waste Management Rules. EPR targets are met and closed on CPCB online portal with over all tallied nos.

All other wastes including e-waste, Hazardous waste and Other waste was sold to Pollution Board authorised partners.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Extended Producer Responsibility is applicable on us and the action plan is derived on the basis of standard operating procedures provided by the Central Pollution Control Board (CPCB). We are registered with CPCB as per the guidelines. The Company is in compliance with the requirements of Plastic waste Management Rules, 2016 and subsequent amendments thereto.

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?

NIC code	Name of the 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
During 2023-24, no Life Cycle Assessment has been conducted. Products are biodegradable.					



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
-	-	-
Products of the Company are agriculture based and biodegradable, there are no significant social or environmental concerns and/or risks arising from the production or disposal of the same.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
-	-	-
Almost 100% of the molasses generated through cane crushing operation is utilized to manufacture ethanol. Almost 100% of the bagasse, generated from sugar crushing operations, and spent wash, generated from distillery operations, are used as fuels for generating clean and green energy.		

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Re-Used	Recycled	Safely disposed	Re-Used	Recycled	Safely disposed
Plastics (including packaging)	As per Extended Producer Responsibility compliance.			As per Extended Producer Responsibility compliance.		
E-waste	0	0	1	0	1	0.1
Hazardous waste (Used Oil) (KL)	9	0	0	2.4	6.7	1.2
Other waste	0	0	0	0	0	0

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	
	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Reprocessed sugar (MT)	865	1268
Reprocessed sugar (%)	0.14%	0.15%

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	524	524	100%	524	100%	0	0	524	100%	0	0
Female	11	11	100%	11	100%	11	100%	0	0	11	100%
Total	535	535	100%	535	100%	11	2%	524	98%	0	0

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)
Other than permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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 workers											
Male	1817	457	25%	1817	100%	5	0	0	0	Not applicable	Not applicable
Female	5	0	0	5	100%	5	100%	Not applicable	Not applicable	Not applicable	Not applicable
Total	1822	457	25%	1822	100%	5	0.27%	0	0		
Other than permanent workers											
Male	1179	296	25%	1179	100%	18	0	0	0	Not applicable	Not applicable
Female	18	0	0	18	100%	18	100%	Not applicable	Not applicable	Not applicable	Not applicable
Total	1197	296	25%	1197	100%	18	2%	0	0		

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

Particulars	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.2%	0.18%

2. Details of retirement benefits, for the current financial year and previous financial year.

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	0	0	Y	0	0	Y
Others - Please Specify	None	-	-	None	-	-

The Company, being in Sugar Industry, is not covered under ESI Act.

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



4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The Company ensures diversity in the workplace, provides equal opportunity and fair treatment to all employees including eligible applicants for employment without any bias towards caste, creed, religion, origin, gender, marital status, age, and nationality - starting from recruitment to closure of full and final settlement. All decisions with respect to employee acquisition, learning and development, promotion, compensation and benefits, transfer and termination are objective and based on facts. These guidelines are internal and not uploaded on the website. However, these guidelines do not specifically provide for persons with disabilities.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and 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. We have Works committee in Uttar Pradesh Units and Union in Maharashtra Units
Other than permanent workers	Union and Works committee develops the measures for securing and preserving amity and good relations between the management and workers, looks after the matters of their common interest or concern and endeavour to compose any material difference of opinion in respect of such matters. Further, to provide a platform to all stakeholders to voice genuine concerns about any breach of the Code of Conduct or the Company's guidelines or values, we have Whistle Blower Policy and Vigil Mechanism. The platform ensures that all complaints are heard, recorded and registered with the ethics committee for further action with transparency and confidentiality so that it improves confidence in the organisation and also acts as a deterrent against deviations from guidelines, values and the DNA. The whistle blower complaints/disclosures are recorded and tracked through an independent third party-monitored 'Ethics help line'.
Permanent Employees	Yes, We have a Whistle Blower Policy and Vigil Mechanism for all the stakeholders including employees.
Other than Permanent Employees	

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

The Company recognizes employee need to form trade unions so that they can put forward aspirations better to the senior management. The Company has trade unions in its Maharashtra facility. There are no unions in its Uttar Pradesh facility. Interactions between the senior management and trade unions are conducted periodically to maintain cordial relations.

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	524	0	0	536	0	0
Female	11	0	0	13	0	0
Total Permanent Workers						
Male	1817	585	32%	1806	680	38%
Female	5	5	100%	10	9	90%

8. Details of training given to employees and workers

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	524	335	64%	123	23%	536	470	88%	285	53%
Female	11	11	100%	10	91%	13	4	31%	4	31%
Total	535	346	65%	133	25%	549	474	86%	289	53%
Workers										
Male	2996	1133	38%	728	24%	2880	2082	72%	521	18%
Female	23	25	109%	25	109%	50	12	24%	0	0%
Total	3019	1158	38%	753	25%	2930	2094	71%	521	18%

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

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	524	475	91%	536	410	76%
Female	11	11	100%	13	3	23%
Total	535	486	91%	549	413	75%
Workers						
Male	2996	2996	100%	2880	2880	100%
Female	23	23	100%	50	50	100%
Total	3019	3019	100%	2930	2930	100%

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, Occupational Health and Safety Management System IS (14489:2018) is implemented in our company. It covers the entire manufacturing complex of all the units
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
Yes, a daily plant monitoring is done by the safety officer while camera monitoring is undertaken to identify unsafe acts/ unsafe conditions to enhance safety. The Company provided PPE kits to employees and made wearing them a mandate. Due diligence to identify work hazards and identification of repeated injuries helped develop effective countermeasures.
- Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
Yes, the Company encourages employees to report near-miss incidents identified through digital platforms, which are analyzed from a central repository. The employees who report the highest number of instances are felicitated, which acts as an incentive for employees to report near-miss incidents.
- Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
Yes

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

Safety incident/Number	Category*	FY 2023-24 Current financial year	FY 2022-23 Previous financial year
Lost time injury frequency rate (LTIFR) (per one million-person hours worked)	Employee	0	0
	Workers	4.53	1.39
Total recordable work-related injuries	Employee	0	0
	Workers	0	0
No. of fatalities	Employee	0	0
	Workers	3	2
High consequence work-related injury or ill-health (excluding fatalities)	Employee	0	0
	Workers	0	0

*Including in the contract workforce

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

- The Company has in place a safety, health and environment policy which is approved by the Risk Management Committee and the Board of Directors. The following measures were taken to ensure a safe and healthy environment:
 - Checking the use of PPEs
 - Displaying safety signages and boards to create the safety culture.
 - Issuing notices to employees and contractor workers for the non-use of PPEs.
 - Safety Audits were conducted through independent agency, National Safety Council and Elion Technologies and Consulting P. Ltd.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	0	0	-	0	0	-
Health & safety	0	0	-	0	0	-

14. Assessments for the year:

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

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

- a) Each employee entering the plant premises is imparted safety induction training.
- b) Permit to work system is religiously followed by each sections of the unit.
- c) Tool Box Talk (TBT) is imparted to the working crew by job supervisor/engineer prior to the deployment of the workforce.
- d) A safety committee is formed with equal participation of the workforce from executives as well as workmen. Along with their jobs, they act as sectional safety members for the improvement of safety culture and working conditions. A Safety Committee meeting is conducted quarterly.

- e) Regular training is imparted to the working crew.
- f) Mock drills are conducted at regular intervals to enhance awareness and check the effectiveness of the existing emergency response.
- g) All lifting tools and tackles/ pressure vessels are tested and inspected by approved parties.
- h) All equipment / portable machineries are physically inspected prior to use.
- i) Joint walkthroughs (participation of representatives from each department) were also conducted from time to time.
- j) The welding machine is tested for being in a good condition through bullet points during the plant inspection and related training is provided for safe operations through on-the-job training and posters. All welding machines are in good condition at present.
- k) Fire generated from bagasse, coal and rectified spirit /ethanol might create major safety related incidents in the plant.
- l) The Company provided fire hydrant systems and fire extinguishers in plants to mitigate fire hazards.
- m) Fire drills /mock drills are conducted
- n) Continuous trainings are conducted on firefighting ,first aid and safety related topics.
- o) Old rusted plate forms were upgraded.
- p) SOPs are framed.
- q) Safety Audits are conducted through independent agency(ies).
- r) Safety Audit Report and detailed presentation on corrective actions is presented to the Risk Management Committee and Audit Committee.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N)

Yes, all the employees of the Company are covered under the life insurance policy in the event of death.

(B) Workers (Y/N)

Yes, the Company provides compensation in the event of the workers.

Hospitalization insurance mitigates the financial burden in case of hospitalization of the employee or his/her dependents and covers all the employees who are in permanent roles of the Company. The family floater insurance coverage is as per the designation and the premium amount which is to be borne by the employee for self and the declared dependents.

Further, all employees are covered under a group level accident insurance scheme as part of the Company's effort to safeguard the future of its employees and their family members in the unfortunate event of a mishap. It covers all executive member claims in cases of permanent total disablement, permanent partial disablement, temporary total disablement, death and carriage of dead body.

The Company caters to unforeseen circumstances like early death and debilitating diseases not covered by regular policies of personal accident insurance and medical claim etc. All employees are covered under the life Insurance guidelines and the benefit is in the form of monetary relief to the nominee of the participant in case of death.

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

Specific contractual obligations with respect to deduction and deposit of statutory dues by value chain partners are provided for such adherence. Also, regular cross checks of documents are conducted.



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:

Particulars	Total number of affected employees / workers		Number of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
Employees	0	0	0	0
Workers	3	2	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)

Yes

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Not available
Working conditions	Not available

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

None

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

ESSENTIAL INDICATORS

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

Engaging and collaborating with stakeholders is key for the development of our business strategy. To build a meaningful and transparent relationship, we engage with our stakeholders to form long-term relationships based on trust and a willingness to collaborate. We define our stakeholders as individuals, groups or organizations who have a material influence or are materially influenced by the way we perform our activities. At DBSIL, we engage with our stakeholders periodically through various channels and proactively communicate relevant information to our stakeholders through meetings, annual report, corporate social responsibility report, integrated report, press releases, social media, etc. We strive to ensure that it is a two-way communication process. Feedback from our stakeholders is welcome so that we can learn the ways to improve our company. The following table mentions different modes through which we engage with our stakeholders and concerns discussed with them.

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

Stakeholder group	Whether identified as vulnerable and 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
Investor	No	Quarterly financial reports, Annual general meeting, Press releases, Website, Stock exchanges, Advertisement, Emails, Annual Reports	Quarterly	<p>Purpose and scope: For stakeholders to know the financial standing of the company; Majorly finance related matters, including any new developments like expansions, new product launches, new markets, etc.</p> <p>Concerns - Transmission of shares; Investor Protection Fund (IPF) matters</p>
Industrial association	No	Tie up with industrial associations through membership and being part of various committees and active participation	Annual	<p>Purpose and scope: Coordination for sugar industry; advocacy to create a common platform for conducive government policies owing to the nature of sugar industry in India</p> <p>Concerns - Changing government policies; excess crop conditions.</p>
Community	No	Meetings, CSR Reports, pamphlets, websites, SMSs, events and functions	All year around	<p>Purpose and scope: Social license to operate, inclusive growth and community participation,</p> <p>Concerns: Growth and development related concerns.</p>
Supplier	No	Farmers - SMS, meetings, notice boards, IT enabled apps, websites, roadshows, display boards, announcements	All year around	<p>Farmers and other suppliers</p> <p>Purpose and scope: Business continuity, enhancing the awareness on best agricultural practices, education on new techniques and varieties for the sustainability of the cane crop; water harvesting techniques; automatic payment systems</p> <p>Concerns: Ensure better crop cultivation and ways to save the crops from pests and animals, reduce the cut to crush time</p>



Stakeholder group	Whether identified as vulnerable and marginalized group (Yes/No)	Channels of communication (email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	B2B: Emails, phone no. on the bag of products, regular interaction through meetings, suppliers meet regular feedback from customers, customer satisfaction survey	All year around	B2B Purpose and scope - To increase institutional sales, better product development, obtain customer feedback on existing supplies Concerns: Price volatility, government policies, progress of sugarcane crop, global scenario of sugar, product quality
Government and regulatory bodies	No	Regulatory compliance - through ISMA, All India Distillery Associations (AIDA)	All year around	Purpose and scope: Coordination for sugar industry; advocacy to create a common platform for conducive government policies owing to the nature of sugar industry in India Concerns - Changing government policies; excess crop conditions, compliance to laws and regulations, advocacy.
Employees	No	Emails; floor visits, morning meetings, helpdesk options on employee portals;	All year around	Purpose and scope: Trust and loyalty, work life balance, employee retention; query handling, reduce bottlenecks for employee efficiency, enhance employee engagement Concerns: Payroll, leaves related concern, self-development related concerns, complaints, performance related
Competitor	No	Analysis of the best practices adopted by peers	All year around	Sectorial performance of peers, Healthy competition

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

In this rapidly changing environment, the Company is adapting and responding to issues that matter the most to business and stakeholders. It is constantly working on understanding these issues as they help us define strategic priorities and report issues of interest to stakeholders. To identify and subsequently validate the material issues, the Company first creates a bucket list of potential material aspects by analysing the material issues of peer companies through the Sustainability Accounting Standards Board (SASB) and Global Reporting Initiative (GRI). Furthermore, the Company engages with stakeholder groups to understand views and concerns on identified material issues. This helps the Company in defining these material aspects and fabricating a path for long-

term value creation. The assessment makes it possible to shortlist and prioritize material elements and group them under four pillars: empowering people, responsible consumption, responsible growth and business ethics and sustainable business practices.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the stakeholder consultation is important to identify the areas of concern in environment and social sectors. The Company's major stakeholder is the farmers/suppliers/community around us. The main concern is soil health and water conservation, being an agrarian community. Hence, the Company is working extensively on soil health management and efficient water usage with water conservation, while promoting better agricultural practices for superior yield through the cane department and corporate social responsibility initiative. The Company considers unemployment as a concern and operates skill training centres that provide placement-linked, short-term skill training programs to the youth.

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

The Company undertakes cane development activities and provides necessary guidance to marginalized cane growers with regards to the selection of the right variety of propagation materials, agri-inputs and agronomical practices, support in setting-up farmyard manure units, vermicomposting units, provide solar operated sprayers, among others. The promotion of energy-efficient cooking methods and the installation of solar lighting has particularly benefited the women and children of the communities. Women Self Help Groups are promoted and skills development training sessions (stitching and weaving, Moonj craft, among others) are conducted to create additional avenues of income generation for them. Also maternal, neonatal and adolescent health camps are run periodically. Many school intervention programmes have been implemented and remedial education centres have been established for children. The construction of individual sanitary latrines in line with 'Swachh Bharat Abhiyaan' and 'Swachh Vidyalaya Abhiyaan' benefitted the local community. Skill training centers (ITI and DIKSHA) are being run to ensure skill development, enhancing the employability of the local youth.

Principle 5 : Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	535	395	74%	549	545	99%
Other than permanent	0	0	-	0	0	-
Total employees	535	395	74%	549	545	99%
Workers						
Permanent	1822	1346	74%	1816	1716	94%
Other than permanent	1197	1071	89%	1114	1114	100%
Total workers	3019	2417	80%	2930	2830	97%



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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	524	0	0	524	100%	536	0	0	536	100%
Female	11	0	0	11	100%	13	0	0	13	100%
Other than permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	1817	0	0	1741	96%	1806	0	0	1806	100%
Female	5	0	0	5	100%	10	0	0	10	100%
Other than permanent										
Male	1179	68	6%	1111	94%	1074	209	19%	865	81%
Female	18	15	83%	3	17%	40	0	0	40	100%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (PA)	Number	Median remuneration/ salary/ wages of respective category (PA)
Board of Directors (BoD)	5	20,00,000	1	19,00,000
Key Managerial Personnel (other than Board members)	1	12,959,914	1	14,99,600
Employees other than BoD and KMP	524	7,75,301	11	4,72,158
Workers	1817	3,43,408	5	3,78,086

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

Particulars	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	0.59%	0.89%

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, HR Head at Corporate Office and Unit Heads at different Units are responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

At DBSIL, we have Safety Committee, Works Committee(s), Union(s), Whistle Blower Policy and Vigil Mechanism, Anti sexual harassment Guidelines and ethics helpline to ensure the redressal of grievances related to human rights. The human relations, legal and compliance department, in collaboration with other functions, ensure that the human rights are upheld and reinforced from time to time at the operational level.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0		0	0	
Discrimination at workplace	0	0		1	0	
Child labor	0	0		0	0	
Forced labour/ involuntary labour	0	0		0	0	
Wages	1	0		0	0	
Other human rights related issues	0	0		0	0	

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

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

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

Protection of Whistle Blowers

No unfair treatment is met out to a whistle blower by virtue of him / her having made a protected disclosure under the policy. The Company condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against whistle blowers. Complete protection is given to whistle blowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the whistle blower's right to continue to perform his / her duties / functions including making further Protected Disclosures. The identity of the whistle blower is kept confidential to the extent possible and permitted under law. Any other employee or director assisting in the said investigation is also protected to the same extent as the whistle blower.

Protection against Victimization

Our Anti-Sexual Harassment Guideline ensures a safe and secure workplace free from threats, harassment, discrimination or other intimidating behaviours of all kinds. No person is victimized for anything said or done in relation to any complaints or proceedings under these guidelines. It is the responsibility of the complaints panel or department concerned to protect or safeguard the person (s) who:

- Has brought proceedings under the said guidelines against any person.
 - The other person associated with the complaint.
 - Has given evidence or information or produced a document, in connection with any proceedings under the guidelines.
- Has otherwise done anything in accordance with these guidelines in relation to any person.

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

Yes, the Company has strict guidelines on human rights issues in all external contracts. In addition, internal control mechanisms exist to ensure the human rights due diligence. All contracts are monitored constantly in compliance to the guidelines.

**10. Assessment for the year**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of our plants and offices were assessed internally and by statutory authorities under the applicable laws.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others- Please Specify	-

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

The Company ensures that there are no individuals below 18 years of age /or forced/involuntary labour are engaged. The Company strives to be discrimination free and does not allow discrimination and harassment based on religion, gender, caste, disability, nationality, sexual orientation, race and age. It is also ensured that all employees and permanent workers are paid more than minimum wage requirements. However, in view of the existing policies/guidelines to safeguard human rights, no further corrective actions were required to be taken pursuant to assessments.

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

No business process was required to be modified

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

DBSIL is one of the most respected sugar manufacturers in the country due to its consistent investments in integrity, safety, health and environment. These attributes have been validated by certifications like Occupational Health and Safety Management (OHSAS), Environment Management System (EMS), Bonsucro, Food, Safety and Quality (FSQ).

As a member of the Bonsucro Production Standard (voluntary global sustainability standard for sugarcane), the Company follows seven principles: obey the law, respect human rights and labour standards, manage efficiency to improve sustainability, manage bio-diversity and the ecosystem, continuously improve the organisation of farmers, adhere to European Union directives and the organisation of farmers.

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 your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The premises/office locations of the value chain partners have not been assessed.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others- Please specify	However, all contracts with value chain partners (wherever applicable) having strict guidelines on human rights are monitored constantly for compliance.

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

Not applicable

Principle 6 : Businesses should respect and make efforts to protect and restore the environment**ESSENTIAL INDICATORS****1. Details of total energy consumption (in joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (million KJ)	1066	929
Total fuel consumption (B) million KJ	846308	792189
Energy consumption through Other sources (C) (million KJ)	8929164	7901743
Total energy consumed from renewable sources (A+B+C) (million KJ)	9776538	8694861
From non-renewable sources		
Total electricity consumption (D) (million KJ)	0	0
Total fuel consumption (E) (million KJ)	0	0
Energy consumption through other sources (F) (million KJ)	0	0
Total energy consumed from non-renewable sources (D+E+F) (million KJ)	0	0
Total energy consumed (A+B+C+D+E+F) (million KJ)	9776538	8694861
Energy intensity per rupee of turnover (KJ/Rs) (Total energy consumed / Revenue from operations)	323	263
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0	0
Energy intensity in terms of physical output	Not Applicable	Not Applicable
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. - Not done.

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

Not Applicable

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

Particulars	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water (KL)	405755	439147
(ii) Groundwater (KL)	999510	1074243
(iii) Third party water (KL)	0	0
(iv) Seawater / desalinated water (KL)	0	0
(v) Others (KL)	0	0
Total volume of water withdrawal (in liters) (i + ii + iii + iv + v)	1405265000	1513390000
Total volume of water consumption (in kiloliters)	1405265	1513390
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Liter/Million Rs.)	0.046	0.0455



Particulars	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	Not Applicable	Not Applicable
Water intensity in terms of physical output	Not Applicable	Not Applicable
Water intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

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 independent assessment has been carried out by an external agency during the year. However, we are in the process to engage with the government authorized agency.

4. Provide the following details related to water discharged:

Particulars	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	860720	463429
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	860720	463429

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 independent assessment has been carried out by an external agency during the year.

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

The company has installed online effluents and air emission monitoring systems that are connected to the website of Central Pollution Control Board (CPCB)/ State Pollution Control Board (SPCB) for online monitoring of treated wastewater and air emissions. DBSIL has implemented zero liquid discharge scheme across its entire locations. The Company invested in best-in class effluent treatment plants to achieve zero liquid discharge status across all plants. The Company embarked on initiatives to minimize water consumption. We used treated water for green belt development within our plants, supplied to farmers and reused the condensate water in the process, cooling applications and green belt development. The Company recognises the importance of watershed and water harvesting practices and saved significant amounts of water in and around our plants through such initiatives. In Maharashtra and Uttar Pradesh, the Company implemented various water conservation initiatives and constructed several village ponds near our plants to increase the availability of fresh water for the local community. The Company sustained near-zero water consumption in sugar cane processing with improvements to use recycled water.

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

Particulars	Please specify unit	FY 23-24	FY 22-23
		(Current financial year)	(Previous financial year)
NOx		0	0
Sox		0	0
Particulate matter (PM)	tonne	473	441
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		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.

Not done

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

Particulars	Please specify unit	FY 23-24	FY 22-23
		(Current financial year)	(Previous financial year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tones of CO ₂ equivalent	140511	132642
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 tones of CO ₂ equivalent	1339	1139
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (MT/ Million Rs.) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		4.68	4.05
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)		Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

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. Not done.

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

At Dalmia Bharat Sugar, we are committed to sustainable practices that mitigate our environmental impact. In line with this commitment, we have undertaken several projects aimed at reducing greenhouse gas emissions across our operations.

Implementation of MVR Technology: In our ongoing efforts to optimize energy consumption, we have successfully integrated Mechanical Vapor Recompression (MVR) technology within our processes. This innovative technology has enabled us to significantly lower steam consumption, consequently reducing our overall energy demand. By implementing MVR technology, we have not only enhanced our operational efficiency but also achieved a tangible reduction in greenhouse gas emissions.

Enhanced Pollution Control Measures: Recognizing the importance of stringent pollution control, we have undertaken extensive modifications to our existing pollution control devices. Additionally, we have proactively installed state-of-the-art pollution control equipment at one of our plants. These measures have been instrumental in ensuring compliance with environmental regulations while simultaneously minimizing our environmental footprint.



Falling Film Evaporators: The integration of falling film evaporators represents a significant advancement in our operational efficiency. By leveraging this technology, we have achieved a substantial reduction in steam demand, leading to lower bagasse consumption. This streamlined approach not only enhances our resource utilization but also contributes to a tangible reduction in greenhouse gas emissions.

Juice Heaters with Bleeding Arrangements: Our adoption of juice heaters with bleeding arrangements further underscores our proactive approach to sustainability. This innovative configuration optimizes heat transfer efficiency, resulting in a reduced requirement for steam. As a result, we minimize our reliance on fossil fuels while simultaneously lowering our carbon emissions.

Expansion of Green Initiatives: In the fiscal year (FY), we have significantly expanded our green initiatives by intensifying our efforts in afforestation. Recognizing the critical role of trees in carbon sequestration, we have substantially increased the number of trees planted across our operational areas. This concerted effort directly contributes to the absorption of carbon dioxide (CO₂) from the atmosphere, thereby mitigating our carbon footprint.

These initiatives underscore our steadfast commitment to environmental stewardship and align with our broader sustainability objectives. Moving forward, we remain dedicated to exploring innovative solutions that foster environmental sustainability and contribute to a greener future.

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

Particulars	FY 23-24 (Current financial year)	FY 22-23 (Previous financial year)
Total Waste generated (in metric tons)		
Plastic waste (A)	17 (Max through EPR)	15
E-waste (B)	0	1.4
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	56
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify , if any. (G) Spent wash – Disposed in Incineration	237410	207974
Other Non-hazardous waste generated (H). (i+ii+iii) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1675460	1479027
(i) Bagasse-internal generation	1621845	1434134
(ii) Ash to farmer	18735	17841
(iii) K ash	34880	27052
Total (A+B + C + D + E + F + G + H)	1912887	1687074
Waste intensity per rupee of turnover (MT per Million Rs.) (Total waste generated / Revenue from operations)	63	51
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0	0
Waste intensity in terms of physical output	Not Applicable	Not Applicable
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled (Lubrication oil)MT	5	10
(ii) Re-used Bagasse a fuel MT	1621845	1434134
(iii) Slop – as a fuel	237410	207974
(iv) Other recovery operations	0	0
Total	1859260	1642118

Particulars	FY 23-24 (Current financial year)	FY 22-23 (Previous financial year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration K ash (used as manure)	34880	27788
(ii) Cogen ash (Cogen ash Used as fly ash bricks manufacturing)	18735	17841
(iii) Other disposal operations (Sludge - Used Bio gas generation with Third party)	836	741
Total	54451	46370

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.

Not done

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

The environment component ensures that the Company consumes environmentally responsible resources, utilizes an optimal quantum of finite fossil fuels, recycles waste, moderates carbon footprint, and builds resistance to climate change.

DBSIL's Waste Management Practices:

- **Resource Efficiency:** The company prioritizes efficient conversion of raw materials into products, minimizing waste generation. Distilleries and co-generation units generate additional revenue by transforming sugar production byproducts into valuable products.
- **Press-mud Utilization:** Press-mud, used for bio gas generation through third party.
- **Safe Hazardous Waste Disposal:** All hazardous waste generated at DBSIL plants is disposed of responsibly following strict regulations.
- **Multi-pronged Waste Management Strategy:** DBSIL employs a comprehensive approach that includes:
 - **Zero Liquid Discharge:** Reusing liquid waste after treatment.
 - **Effluent Treatment:** Treating 100% of effluent according to statutory requirements.
 - **Prioritization of Recycling:** Maximizing recycling across operations.
 - **Water Conservation:** Reducing groundwater withdrawal by 90% per unit of product.
 - **Extended Producer Responsibility:** Complying with regulations regarding end-of-life product management.
 - **Waste-to-Wealth Programs:** Developing projects to convert waste into usable products like bio-compressed natural gas (bio-CNG), ash bricks, and bio-manure.
 - **Rich Potash Manure Distribution:** Providing farmers with rich potash-based manure generated through waste management practices. (Refer to Essential Indicator section for details)

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

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



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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Proposed 300 KLPD Multi-feed Distillery along with 10 MW Co-generation Power Plant and 10000 TCD Sugar Mill along with 30 MW Co-generation Power Plant at Village Ismailpur, Tehsil Aonla, District Bareilly, Uttar Pradesh by M/s. Dalmia Bharat Sugar and Industries Limited, Unit- Ismailpur	EIA Notification 2006 - 14 th September 2006 - and 5(g) Distilleries,5(j) Sugar Industry,1(d) Thermal Power Plants	6 December 2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FU P%2FIND2%2F454 552%2F2023&proposal=29715810
Expansion of Molasses based distillery from 110 KLPD to 360 KLPD Multi Feed Distillery along with Cogeneration power plant from 2.5 MW to 12.5 MW & Sugar mill from 10000 TCD to 12000 TCD along with existing 34 MW Cogeneration power plant at Village Kuiyan, Post- Areli, Tehsil Tilhar, District Shahjahanpur, Uttar Pradesh by M/s Dalmia Bharat Sugar and Industries Limited, Unit-Nigohi	EIA Notification 2006 - 14 th September 2006 - and 5(g) Distilleries, 5(j) Sugar Industry,1(d) Thermal Power Plants, 2021	15 December 2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FU P%2FIND2%2F455 675%2F2023&proposal=32022657

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	Yes, the Company is compliant with the applicable environmental law/ regulations/ guidelines in India.			

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

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

- Name of the area - None
- Nature of operations - Not Applicable

(iii) Water withdrawal, consumption and discharge in the following format: - Not Applicable

Particulars	FY 23-24 (Current financial year)	FY 22-23 (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water (KL)	0	0
(ii) Groundwater (KL)	0	0
(iii) Third party water (KL)	0	0
(iv) Seawater / desalinated water (KL)	0	0
(v) Others (KL)	0	0
Total volume of water withdrawal (in liters)	0	0
Total volume of water consumption (in kiloliters)	0	0
Water intensity per rupee of turnover (Liter/Million Rs.) (Water consumed / turnover)	0	0
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		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	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. – Not Done

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

Parameter	Unit	FY 23-24 (Current financial year)	FY 22-23 (Previous financial year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	We educate and encourage our suppliers to generate and share data with respect to emission related to our supply	
Total Scope 3 emissions per rupee of turnover	Not Applicable	Not Applicable	
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.

Not DONE



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.

NA

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:

Company has embarked upon fuel saving technology implementation year on year.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	MVR Installation	Implementation of Mechanical Vapor Recompression (MVR) technology at Jawaharpur grain distillery. This technology recycles steam by compressing it, reducing the need for fresh steam generation.	Saved 21 metric tons of steam per hour, leading to cost savings and significant reduction in greenhouse gas emissions.
2	HT VFD at Milling	Installation of High-Tension Variable Frequency Drive (HT VFD) at the milling section of Kolhapur plant. HT VFD systems regulate motor speed to match load requirements, optimizing power consumption.	Overall reduction in power consumption at the milling section, enhancing operational efficiency and reducing energy costs.
3	Highly Efficient Gearbox + VFD Drive Combo	Installation of highly efficient gearbox and Variable Frequency Drive (VFD) combinations across all plants of DBSIL. These combinations optimize power transmission and allow variable speed control, enhancing energy efficiency.	Significant reduction in power consumption across all plants, contributing to sustainability efforts and cost savings.
4	Fly Ash Brick Machine Installation	Installation of a fly ash brick machine at the Kolhapur plant. This machine utilizes fly ash, a by-product of bagasse combustion, to produce bricks, providing a sustainable alternative to conventional clay bricks.	Reduced waste and adoption of eco-friendly fly ash disposal method, promoting sustainability and minimizing environmental impact within the manufacturing process.

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

Proactive Emergency Preparedness: To ensure the safety and swift recovery in case of emergencies, all company units have comprehensive on-site and off-site emergency plans aligned with the district administration's disaster management protocols. These plans aim to quickly restore normalcy and empower every member of the emergency response team – including employees – by clearly defining their roles and responsibilities.

Robust Security Measures: The Company prioritizes data security with established policies and procedures covering information security, data classification, business continuity, and data recovery. These plans are actively implemented to safeguard critical information and operations.

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.

Not Applicable

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

Not applicable

Principle 7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers/ associations.

Thirteen (13)

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, https://www.indiansugar.com/
2	Uttar Pradesh Sugar Mills Association	State
3	West Indian Sugar Mills Association (WISMA)	Regional, https://wisma.in/
4	Co-generation Association of India	National, http://www.cogenindia.org/
5	Federation of Indian Chambers of Commerce & Industry(FICCI)	National, https://ficci.in/api/home
6	The Sugar Technologists' Association of India(STAI)	National, http://staionline.org/About_stai.aspx
7	Bonsucro	International
8	All India Distillers' Association	National
9	CII	National
10	Indian Chamber of Commerce	National
11	UP Sugar Mills Co Gen Association	State
12	UP Distillery Association	State
13	Indian Bio Gas Association	National

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

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

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes / No)	Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – please specify)	Web Link, if available
The Company prefers to be a part of broader policy development process, taking into account the Company's, national and stakeholders' interests. However, it does not lobby any specific issue. The Company however has membership of various committees of Industrial Associations and it takes active participation in advocacy to create common platform for conducive government policies owing to the nature of sugar industry.					

DBSIL: A Responsible Industry Leader

Engaging with Stakeholders: DBSIL actively engages with government bodies, regulators, and industry associations, demonstrating its commitment to operating within India's democratic framework and upholding the constitution.

Championing the Sugar Industry: As a leading Indian sugar manufacturer, DBSIL strives for membership in key industry chambers and associations. Through this participation, DBSIL advocates for the advancement and improvement of the sugar business in India.

Collaborative Approach: DBSIL representatives actively participate in associations dedicated to the development of the sugar industry. They prioritize collaboration, consensus building, and adherence to regulations over conflict. The company fosters



open communication and transparency, ensuring its public disclosures and actions align with established codes of conduct and regulatory frameworks.

Promoting Public Good: DBSIL recognizes that effective policy advocacy requires considering the broader public interest. The company prioritizes measures that not only benefit the industry but also contribute to the overall well-being of the nation.

Principle 8 : Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

S. No.	Name of project for which R&R is ongoing	State	District	Number of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the financial year (In INR)
-	-	-	-	-	-	-

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

The Company has various mechanisms to receive and redress grievances of the communities. We have a complaint register in plants. The communities also follow formal channel and informal channels through corporate social responsibility teams, external stakeholder groups and many more.

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

	FY 2023-24 Current financial year	FY 2022-23 Previous financial year
Directly sourced from MSMEs/ small producers	9.7%	8.5%
Directly from within India	100%	100%

All plants of the Company are proximate to cane growing areas. Almost all the raw materials are procured sustainably. Since the raw materials are procured from sources close to the units, the Company minimizes transportation costs. A significant proportion of the cane is supplied by small and medium-scale farmers through bullock-driven carts, reducing pollution.

The Company strives to procure materials and services from local suppliers. Majority of the sugarcane is purchased from local farmers (including small and medium scale-farmers) based in the units allotted to the respective areas by the cane commissioner. All transportation services and stationery items, printing materials, electrical goods, sanitizers, and civil items are procured from the local markets.

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

Location	FY 2023-24 Current financial year	FY 2022-23 Previous financial year
Rural	4.14%	3.88%
Semi-urban	-	-
Urban	-	-
Metropolitan	0.24%	0.68%

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)

No

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

Not applicable

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

Not Applicable

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

S. No.	Intellectual property based on traditional knowledge	Owned/ acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	Not applicable	-	-	-

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

Name of authority	Brief of the case	Corrective action taken
- Not applicable	-	-

6. Details of beneficiaries of CSR Projects:

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Livelihood 1374 trainees have successfully completed their skill training at the Dalmia Institute of Knowledge and Skills Harnessing (DIKSHa), with 100% of them receiving job offers. Out of these, 1097 trainees have accepted the job offers, while 295 trainees are currently continuing their training at the Shahjahanpur, Sitapur, Kolhapur, and Ninaidevi Skill Training Centers.	1374	100%
	Under the Gram Parivartan Project , the goal is to cover 21k households residing within the core villages across 5 locations and provide them with an additional sustainable income of Rs 1 lakh/annum. In FY 24 11,962 households were covered with 13,699 different livelihood interventions.	47848	100%



S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
	Under the Sarayan Craft, an FPO was formed consisting of 100 shareholders. In FY 24 Rs 10.53 lakh of sales was done and members were trained for skilling and upskilling on Moonj Craft	250	100%
	A vehicle was rented in Uttar Pradesh covering 3 locations and set up materials and systems to raise awareness and improve sugarcane farming practices. Under this initiative, 683 villages were covered across three locations of Uttar Pradesh.	21,545	100%
	Under the Breed Improvement project, 13 Artificial Insemination (AI) centers were established, effectively serving 6145 households across 226 villages. <ul style="list-style-type: none"> 6226 AIs were performed (4926 of conventional semen and 1300 of sorted semen) across 13 artificial insemination in Uttar Pradesh. 1270 calves were born (990 through conventional semen and 280 through sorted semen) which included 716 female calves.	2198	100%
	Continue to work with 220 women self-help groups across all 5 sugar location benefitting around 2558 marginalised women. And various self employment linked trainings were organised for the women self-help groups where 1042 women were trained on different livelihood initiatives.	2558	100%
2.	Climate Action		
	11.32 lakh KL of annual harvesting potential was created through the revival of 11 ponds covering 15 villages benefitting 4500 households	18000	100%
	2.4 lakh KL of annual harvesting potential was created through the construction of 12 borewell recharge shafts benefitting 120 households	480	100%
	7.41 lakh KL of annual harvesting potential was created through the desilting of 14 village ponds under MGNREGS scheme.	1400	100%
	In Jawaharpur, we have organized 350 small farmers into a user group. They will begin receiving piped water support for 287 hectares of sugarcane cultivation, conserving groundwater, resulting in the improvement of the water table and ensuring sustainable livelihoods. This initiative aims to supply 500 KL of recycled water for 200 days annually, starting in early January 2024. Additionally, 327 farmers in Nigohi will benefit by irrigating approximately 281 hectares through a similar intervention Additionally, 385 farmers in Ramgarh were benefited by irrigation facility approximately 202 hectares	1062	100%
	Awareness programs were organized to promote the trench plantation method among 3,500 sugarcane farmers	3500	100%
	872 farmyard manure pits and 3600 vermicomposting units were constructed in UP Sugar locations. The farmyard manure pits have the potential to generate 872 tons of farmyard manure, while the vermicomposting units have the potential to generate 3600 tons of vermicompost. Cumulatively, these initiatives have converted an area of 2312 hectares into organic land.	4,472	100%
	30 Solar lanterns were promoted across all 3 sugar locations in Uttar Pradesh, creating an annual potential to evade 6000 Kgs of co2 year-on-year	120	100%

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
3	Social Infrastructure		
	Five Computer labs were set up covering 5 Government schools in the Ramgarh location, benefitting 1,226 students.	1226	100%
	Six e-learning facilities were set up covering 6 schools benefitting 1,150 students of the Kolhapur location	1150	100%
	In FY 24, 2370 students, youths, and SHG members have undergone training in various digital and financial literacy programs.	2370	100%
	Donated 1200 blankets to support underprivileged individuals at different locations in Delhi.	1200	100%
	5 kW solar lighting system was installed, illuminating a library and an asylum, benefitting 350 beneficiaries.	350	100%
	33 smart TV's were promoted benefitting 33 schools in Gondalmau Block of Sitapur District.	4113	100%
	220 high-quality tailoring machines were provided to 220 rural women entrepreneurs from 5 locations of sugar ensuring financial constraints do not hinder the progress of these aspiring entrepreneurs.	220	100%
	Total	1,15,436	

Principle9: 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.

- Raised by the customer to company officials like sales officer or tech service engineer.
- Raised to the channel partner with whom the customer is dealing
- Directly from customer to the company helpline number
- By sending e-mail or on company website.

The complaint is gathered from the customer in a specific format that captures all details of complaints, including the date of receipt, product type, brand, manufacturing date, week number, quantity supplied, quantity used, date of supply, invoice number, dealer details, location, district name, nature of the complaint, application area, detailed explanation of the complaint, assistance provided in the past like strength test or mix design, whether sample collected, third party or plant testing requirement.

The Company has a response mechanism for consumer complaints, which begins from formal receipt of the complaint, attending to the complaint within a stipulated time (48 to 72 hours), identifying the root cause of the problem, sample testing at the plant or third-party facility, findings shared with the customer and the complaint brought to closure. There is also an escalation matrix in place for handling complaints.

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	All the necessary information as per the regulatory requirements are disclosed on all our products. Information about FSSAI certification is disclosed on all the packaged products.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	None	Not applicable
Forced recalls	None	Not applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

DBSIL has framework/policy on cyber security and risks related to data privacy. There is proper mechanism for IT relevant risk management. Presentation on IT risks and management thereof is made to the Risk Management Committee. IT risk register is being maintained. Also, IT operational risk is being reported to Risk Management Officer.

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.

No such complaint received during financial year. We are in continuous touch with concern stakeholders. The Company always strives to ensure that the best quality products are delivered to customers and all feedback from stakeholders is considered in business processes.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches – Nil
- Percentage of data breaches involving personally identifiable information of customers – Not Applicable as data breach is nil.
- Impact, if any, of the data breaches - Nil

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

www.dalmiasugar.com, www.facebook.com/dalmiautsav, www.instagram.com/dalmiautsav

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

Some steps followed by the company to educate consumers about our products and its content are:

- Nutritional Value added over label of Dalmia Utsav sugar packs.
- On ground promotion activity for educating consumers
- Trade and consumer exhibitions to interact and educate consumers

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

Not applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company follows Bureau of Indian Standards (BIS) regulation for product packaging and information to be contained in the product packaging.