



Ref. No.: PSL/2023-24/CS/SE/27
Date: 10th July, 2023

To, Listing Department National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 Symbol: DIAMONDYD	To, Corporate Relationship Department BSE Limited P.J. Towers, Dalal Street, Mumbai - 400 001 Security Code: 540724 Security ID: DIAMONDYD
--	--

Subject: Submission of Business Responsibility and Sustainability Report for the financial year 2022-23

Dear Sir/Madam,

In compliance with Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report for the financial year 2022-23, which forms part of the Annual Report of the Company for the financial year 2022-23.

This is for your information and records.

Thanking you,

Yours faithfully,

For **Prataap Snacks Limited**

Om Prakash Pandey
Company Secretary and Compliance Officer

Encl.: As above

Prataap Snacks Limited

CIN: L15311MP2009PLC021746

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of Company

1. Corporate Identification Number (CIN) of the Company:	L15311MP2009PLC021746
2. Name of the Company:	Prataap Snacks Limited
3. Year of incorporation:	23 rd March, 2009
4. Registered office address:	Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore – 452020, Madhya Pradesh, India
5. Corporate address:	Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore – 452020, Madhya Pradesh, India
6. E-mail id:	complianceofficer@yellowdiamond.in
7. Telephone:	0731-2439999
8. Website:	www.yellowdiamond.in
9. Financial Year for which reporting is being done:	1 st April, 2022 to 31 st March, 2023
10. Name of the Stock Exchange(s) where shares are listed:	a) BSE Limited b) National Stock Exchange of India Limited
11. Paid-up Capital (in ₹ lakhs):	1,172.65
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Mr. Om Prakash Pandey Company Secretary and Compliance Officer Tel.: 0731-2439911 E-mail: complianceofficer@yellowdiamond.in
13. Reporting boundary	Disclosures made in this report are on a standalone basis and pertain only to Prataap Snacks Limited

II. Products/Service

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Company
1.	Manufacturing	Potato chips, Namkeen and other snacks Sweet snacks like cakes and pies	99.67%

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

S. No.	Product/Service	NIC Code	% of total contributed Turnover
1.	Potato chips, Namkeen and other snacks	1030	97.34%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	7 owned plants and 8 third-party plants	4	19
International	-	-	-

The Company owned plants are in Indore - Madhya Pradesh (2), Guwahati – Assam (2), Bengaluru – Karnataka (1), Howrah - West Bengal (1) and Jamnagar – Gujarat (1).

The Third-party plants are in Bengaluru – Karnataka (1), Hooghly – West Bengal (1), Howrah - West Bengal (1), Hisar – Haryana (1), Karnal – Haryana (1), Patna – Bihar (1), Kanpur – Uttar Pradesh (1) and Medchal Mandal – Telangana (1).

The Registered and Corporate office of the Company is same and located in Indore plant, hence not shown separately under number of offices column.

The Regional offices of the Company are located in Mumbai – Maharashtra (1), New Delhi – Delhi (1), Kolkata – West Bengal (1) and Bengaluru- Karnataka (1).

17. Market served by the Company:

a. Number of locations

Locations	Number
National (No. of States)	27 States and 4 Union Territories
International (No. of Countries)	3 Countries (Bhutan, Kuwait and Canada)

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

Contribution of exports during the financial year ended 31st March, 2023: 0.06%

c. A brief on types of customers:

Our Company is a leading Indian Snack Food Company. The Company reaches consumers through its wide network of over 5200 Super / Sub Distributors (customers) and over 2.20 million retail touchpoints.

IV. Employees

18. Details as at the end of the Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent* (D)	1503	1490	99.14%	13	0.86%
2.	Other than Permanent** (E)	2217	2216	99.96%	1	0.05%
3.	Total Employees (D+E)	3720	3706	99.62%	14	0.38%
WORKERS						
1.	Permanent* (F)	-	-	-	-	-
2.	Other than Permanent*** (G)	1729	1379	79.76%	350	20.24%
3.	Total Workers (F+G)	1729	1379	79.76%	350	20.24%

*Permanent Employees include the employees who are On-Roll.

**Other than Permanent Employees include Temporary, Contractual and Third-Party Employees etc.

***Other than Permanent Workers include Contractual Labour.

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)	6	6	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled Employees (D+E)	6	6	100%	-	-

► Business Responsibility and Sustainability Report

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	-	-	-	-	-
2.	Other than Permanent (G)	-	-	-	-	-
3.	Total differently abled Workers (F+G)	-	-	-	-	-

19. Participation/ Inclusion/Representation of women:

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	12.5%
Key Management Personnel	5	0	-

20. Turnover rate for permanent employees and workers:

	FY 2022-23			FY 2021-22			FY 2020-21*		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	40%	0%	40%	38%	0%	37%	11%	0%	11%
Permanent Workers**	-	-	-	-	-	-	-	-	-

*The percentage of turnover of Permanent Employees for FY 2020-21 exclude permanent employees of Avadh Snacks Private Limited (Avadh), as Avadh has been merged with the Company as per the Scheme of Amalgamation duly sanctioned by the Hon'ble National Company Law Tribunal, Ahmedabad Bench and Hon'ble National Company Law Tribunal, Indore Bench and the appointed date of the Scheme is 1st April, 2021.

**The Company does not have Permanent Workers.

V. Holding, Subsidiary and Associate Companies (Including Joint ventures)**21. (a) Name 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 Company	Does the Company indicated at column A, participate in Business Responsibility initiatives of the listed Company? (Yes/No)

Nil

During the year under review, the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT, Ahmedabad Bench") vide its order dated 10th February, 2023 and Hon'ble National Company Law Tribunal, Indore Bench ("NCLT, Indore Bench") vide its order dated 3rd March, 2023, suo-moto amended on 15th March, 2023 have sanctioned the Scheme of Amalgamation of Avadh Snacks Private Limited ("Transferor Company 1") and Red Rotopack Private Limited ("Transferor Company 2") with Prataap Snacks Limited ("Transferee Company") and their respective shareholders and creditors ("Scheme"). The certified copy of order of NCLT, Ahmedabad Bench has been filed with the Registrar of Companies, Ahmedabad by the Transferor Companies on 14th March, 2023 and the certified copy of order of NCLT, Indore Bench has been filed with the Registrar of Companies, Gwalior by the Company on 29th March, 2023. Accordingly, the Scheme has become effective from 29th March, 2023 and Avadh Snacks Private Limited and Red Rotopack Private Limited, the subsidiaries are merged with the Company with effect from 29th March, 2023. As on 31st March, 2023, there is no subsidiary / associate / joint venture of the Company.

VI. CSR Details
22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in ₹ lakhs): 1,64,170.91
(iii) Net worth (in ₹ lakhs): 67,594.58
VII. Transparency and Disclosures Compliances
23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2022-23			FY 2021-22		
		Number of the complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of the complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes***	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes*	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes*	Nil	Nil	-	2	Nil	-
Employees and workers	Yes**	Nil	Nil	-	Nil	Nil	-
Customers	Yes***	70	5	-	175	12	-
Value Chain Partners	Yes***	71	8	-	48	17	-
Other (Please specify)	-	-	-	-	-	-	-

* <https://www.yellowdiamond.in/investor-relations/investor-contact/>

** <https://www.yellowdiamond.in/wp-content/uploads/2018/01/Vigil-Mechanism-Whistle-Blower-Policy.pdf>

*** <https://www.yellowdiamond.in/get-in-touch/>

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

Please indicate material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach or mitigate the risk along-with its financial implications:

S. No.	Material issues identified	Indicate whether risk or opportunity	Rational for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	GHG Emissions	Risk	With an increase in the manufacturing capacity and to keep up with the production demand, the GHG emissions will go up.	Use of new and cleaner technology in our production and power generation would help us reduce GHG emissions.	Negative-Businesses that emit GHGs are increasingly facing increased costs for compliance with environmental regulations besides the higher cost of production.

► Business Responsibility and Sustainability Report

S. No.	Material issues identified	Indicate whether risk or opportunity	Rational for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Water management	Risk	Water being a finite resource will pose a risk to the operations of our business.	In our Company, STP and ETP plants are used at our production facilities. Additionally, we are working on installing water meters across all our facilities for proper target setting. We aim to reduce consumption of fresh water in our production process by increasing usage of recycled water.	Negative- Businesses that violate water regulations can face legal liability and fines.
3.	Energy management	Opportunity	Processes and Systems are in place to ensure maximum energy efficiency and increase reliance on renewable energy resources like Solar power.	-	Positive - Any investment in energy management system and renewable energy sources will lead to positive outcomes and reduced cost in the long run.
4.	Diversity and Inclusion	Opportunity	Gender diversity and inclusion of differently abled employees in our workforce is a priority for the Company going forward.	-	Positive - Provide more employment opportunities for women and differently abled persons in our local communities, which would uplift them.
5.	Cyber Security Risk	Risk	Unauthorized personnel can access the server of the Company from remote location through hacking or virus attack, this may lead to financial and operational loss to the Company. In addition, any technical fault or system failure may also affect the business operations.	<ul style="list-style-type: none"> • Firewall, VPN and SSL certificate for web portal • Disaster Recovery Mechanism (DRM): Implemented real time mirroring of servers to ensure business continuity and mitigate operational risk. • Implemented Endpoint Detection and Response (EDR) and Data Leakage Prevention (DLP) for all the computers and servers. 	Negative - Data breaches can lead to the loss of sensitive data, such as customer financial information or intellectual property. This can damage the Company's reputation and lead to lawsuits.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a). Whether your Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b). Has the policy been approved by the Board? (Yes/No)	Yes. Policies governed by the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are approved by the Board and other policies are approved by the Managing Director and Chief Executive Officer or Functional Heads of the Company, as appropriate.								
c). Web Link of the policies, if available	#	#	#	#	#	#	#	#	#
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, to the extent applicable.								
4. Name of the national and international codes/certifications/labels/standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.	Our Company's manufacturing facilities are aligned with international standard ISO 22000:2018 that specifies requirements for a food safety management system.								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	Towards our endeavor to reduce our carbon footprint we have decided to take following key initiatives at the Company level:								
	1. Environment focused initiatives								
	<ul style="list-style-type: none"> • Adoption of Solar energy in our factories to the extent possible • Incorporation of energy efficient building designs where applicable • Increase in use of non-fossil fuels at manufacturing facilities • Implementation of automated energy management solutions wherever possible • Implementation of energy efficient devices • Minimizing freshwater requirements with the reuse of treated water from ETP and STP • Proper disposal of packaging material • Procure products which are locally sourced, more environment friendly and energy efficient 								

2. Workforce focused initiatives

- Non-Discrimination & Fair Treatment to all.
- Employee Health & Well-being
- Women Safety
- Effective Training & Development

3. Customers focused initiatives

Providing value to the consumers based on customer preferences by seeking/ capturing feedback from consumers. The Company seeks to have good quality checks and controls and regularly review distribution efficiency levels.

4. Community and Society focused initiatives

The Company aims to actively contribute to the social and economic development for evolving a sustainable society. The Company has CSR policy in place, which articulates positive contribution towards communities' economic, environmental and social well-being through its CSR activities.

- 6.** Performance of the Company against the specific commitments, goals and targets along-with reasons in case the same are not met. The Company is in process of implementing the identified sustainability commitments and goals.

Governance, leadership and oversight

- 7.** Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements.

As India's one of the leading snacks manufacturing Company, we have always remained committed to having a beneficial relationship with the environment, employees, customers, vendors, and the community at large. We are actively working towards integrating the Company's overall strategy with our ESG goals and commitments in such a manner that it reflects across our policies, products, manufacturing, and business operations.

- 8.** Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). Mr. Amit Kumat, Managing Director and Chief Executive Officer

- 9.** Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details. Yes, to take forward our vision and attention to ESG, we have established an Environmental, Social, and Governance (ESG) team, which is a management-level team consisting of senior individuals from key functions across the Company and is led by a senior member of the management team. The team provides updates on the Company's ESG strategy and road map for achieving goals to the Risk Management Committee (RMC) of the Board of Directors. The team also works to enhance the Company's ESG disclosure to clearly display our commitment to our stakeholders.

Weblink of the Policies:

Principle 1: Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable:

- **Anti-Bribery and Anti-corruption Policy***
- **Whistle Blower Policy** – <https://www.yellowdiamond.in/wp-content/uploads/2018/01/Vigil-Mechanism-Whistle-Blower-Policy.pdf>
- **Code of Conduct for Board of Directors and Senior Management Personnel** – <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Code-of-Conduct-for-Board-of-Directors-and-Senior-Management.pdf>

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

- **ESG Policy Framework***
- **Product Lifecycle Sustainable Policy***
- **Preservation on Environment Policy***

Principle 3: Employee Well Being: Businesses should respect and promote the well-being of all employees, including those in their value chains:

- **Prevention of Sexual Harassment of Women at workplace (POSH)***
- **Equal Opportunity Policy-** <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>
- **Nomination And Remuneration Policy-** <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Nomination-and-Remuneration-Policy-1.pdf>
- **ESG Policy Framework***
- **Environment, Health, and Safety Policy***

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

- **CSR Policy** - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/CSR-Policy-Prataap-Snacks-1.pdf>

Principle 5: Businesses should respect and promote human rights:

- **Nomination and Remuneration Policy** - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Nomination-and-Remuneration-Policy-1.pdf>
- **Prevention of Sexual Harassment of Women at workplace (POSH)***
- **Equal Opportunity Policy** - <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>
- **Vigil Mechanism / Whistle Blower Policy** - <https://www.yellowdiamond.in/wp-content/uploads/2018/01/Vigil-Mechanism-Whistle-Blower-Policy.pdf>
- **ESG Policy Framework***
- **Code of Conduct for Board of Directors and Senior Management Personnel** – <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Code-of-Conduct-for-Board-of-Directors-and-Senior-Management.pdf>
- **Environment, Health, and Safety Policy***

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

- **ESG Policy Framework***
- **Preservation of Environment Policy***
- **Enterprise Risk Management Policy***
- **Environment, Health, and Safety Policy***

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

- **Responsible Advocacy Policy***

Principle 8: Inclusive Growth: Businesses should promote inclusive growth and equitable development:

- **CSR Policy** - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/CSR-Policy-Prataap-Snacks-1.pdf>
- **ESG Policy Framework***

► Business Responsibility and Sustainability Report

Principle 9: Customer/Consumer Value: Businesses should engage with and provide value to their consumers in a responsible manner:

- **ESG Policy Framework***
- **Consumer / Customer Value Policy***

*The Policies are available internally with the Company and shared with internal & external stakeholders as and when required.

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	Yes. The policies of the Company are reviewed periodically or on a need basis by department heads, business heads, or the functional heads. During the review, the efficacy of the policy is reviewed, and necessary changes are implemented.									Periodically								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable statutory requirements.									As stipulated by applicable laws								
11. Has the Company 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	No	No	No	No	No	No	No	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 Company does not consider the principles material to its business									
The Company is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The Company does not have the financial or/human and technical resources available for the task									
It is planned to be done in the next financial year									
Any other reason (Please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

Business 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	% of persons in respective category covered by the awareness programmes
Board of Directors	1	NGRBC principles and BRSR Reporting	100%
Key Managerial Personnel			
Employees other than BoD and KMPs	Multiple trainings across our plants	At our Company, we conduct training and awareness programs on Company's Code of Conduct and other important policies like POSH, Anti-corruption – Anti Bribery etc. Additionally, we regularly conduct Environment, Health & Safety trainings such as Fire Fighting & Safety, First Aid and CPR Training, Road Safety etc.	~100%
Workers			

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the Company or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year.

(Note: The Company 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 Company's website):

During the financial year 2022-23, no fines/penalties/punishment/award/compounding fees/settlement amount was paid in proceedings (by the Company or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions.

Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/fine					
Settlement					
Compounding fees					
Not Applicable					
Non-Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment					
Punishment					
Not Applicable					

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 regulatory/enforcement agencies/judicial institutions
	Not Applicable

► Business Responsibility and Sustainability Report

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

Yes, as a responsible organization we are committed to maintaining the highest standards of ethical conduct and business integrity. We have Anti-Corruption Compliance Policy that is designed to prevent and detect any instances of bribery or corruption within our operations.

This policy applies to all directors, employees and affiliates of our organization. We do not tolerate any form of bribery or corruption, whether it involves offering or receiving improper benefits or gifts, manipulating business decisions, or engaging in any other activity that undermines the integrity of our business operations.

We are committed to promoting a culture of transparency, accountability and ethical behaviour throughout our organization and among our business partners. By adhering to our anti-corruption policy, we are committed to maintaining the trust of our customers, employees and stakeholders and upholding the utmost standards of ethical conduct in all our business operations.

The policy is available internally with the Company and shared with external stakeholders as and when required.

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

	FY 2022-23	FY 2021-22
Directors	None	None
KMPs		
Employees		
Workers		

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not applicable	0	Not Applicable

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

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 Company, respectively.

	FY 2022-23	FY 2021-22	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
Capex	3.07%	29.70%	The Company has installed an Effluent Treatment Plant at its Indore Unit and Solar Power Plant at its Tillore Unit.

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

Yes. We have a process in place for sustainable sourcing. We prefer to select suppliers/vendors based on their commitment towards factors like Human rights, Health & safety, Business Ethics and Environment policy.

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

Since we have process in place for sustainable sourcing, hence, we prefer to select our suppliers / vendors by applying the principles of sustainable sourcing at the vendor selection stage across the supply chain and accordingly a major portion of our inputs are 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.

We have prepared an action plan to comply with Plastic Waste Management Rules, 2016, as amended from time to time and accordingly, we have appointed CPCB authorized waste management agencies to collect plastic waste in collaboration with the urban local bodies and waste collector communities to strengthen the collection, segregation, and recycling of plastic waste. This process involves activities like collection, segregation of waste, setting up dry waste collection center, mechanism to dispose waste and recycling and creation of awareness on Plastic Waste Management.

Since we have presence in multiple states, therefore, we have developed a collection mechanism to collect and recycle post-consumer plastic packaging waste across India.

4. Whether Extended Producer Responsibility (EPR) is applicable to the Company's activities. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, we have achieved Plastic Neutrality in FY 2022-23 by implementing an integrated EPR Action Plan for collect-back of Post-Consumer Plastic Packaging Waste as per Plastic Waste Management Rules, 2016 and subsequent amendments, through unique and multidimensional initiatives. Across India, we have collected and sustainably treated more than 6000 tonnes of plastic waste. We were able to reach the milestone of Plastic Neutrality since the quantity of plastic managed was greater than the quantity of plastic packaging used by the Company throughout the year.

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	1490	1490	100%	1490	100%	-	-	-	-	1490	100%
Female	13	13	100%	13	100%	13	100%	-	-	13	100%
Total	1503	1503	100%	1503	100%	13	100%	-	-	1503	100%
Other than Permanent employees											
Male	2216	461	21%	1310	59%	-	-	-	-	2216	100%
Female	1	-	-	1	100%	1	100%	-	-	1	100%
Total	2217	461	21%	1311	59%	1	100%	-	-	2217	100%

*All employees are either covered under ESI (wherever ESI facility is available) or Group Health Insurance & Group Accident Insurance or Workmen Compensation.

**Not Applicable, as we don't have a policy for Paternal Leave.

► Business Responsibility and Sustainability Report

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits***		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers*											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers**											
Male	1379	1379	100%	1379	100%	-	-	-	-	1379	100%
Female	350	350	100%	350	100%	350	100%	-	-	350	100%
Total	1729	1729	100%	1729	100%	350	100%	-	-	1729	100%

* The Company does not have Permanent Workers.

**All workers are either covered under ESI (wherever ESI facility is available) or Group Health Insurance & Group Accident Insurance or Workmen Compensation.

***Not Applicable, as we don't have a policy for Paternal Leave.

2. Details of retirement benefits for FY 2022-23 and FY 2021-22:

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI*	100%	100%	Y	100%	100%	Y
Others- please specify	-	-	-	-	-	-

*All eligible employees and workers on whom ESI is applicable as per ESI Act, 1948 are covered under ESI. For the business location, which does not come under purview of ESI, the workforce is covered through workmen compensation.

3. Accessibility of workplaces

Are the premises / offices of the Company 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 Company in this regard.

We are working towards making our plants and offices more accessible to differently abled persons.

4. Does the Company have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? (Yes/No). If so, provide a web-link to the policy.

Yes, our Company has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. The policy applies to the entire establishment and aims to promote inclusiveness and strives to maintain a work environment that is free from any harassment or discrimination of persons with disability. The same is uploaded on our website and the weblink of the same is <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>

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	Not Applicable, as we don't have a policy for Paternal Leave.			
Female	None of our permanent female employees and workers had availed Maternal Leaves during the reporting period.			

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	At our Company, we have processes in place for receiving and handling grievances. We strive to make sure that it is fair, transparent and accessible to all employees and workers, regardless of their position or seniority within the organization.
Other than Permanent Workers	The process includes the following steps:
Permanent Employees	1. Complaint Submission: Employees and workers can submit their grievances through a designated complaint box or email. The complaint can be submitted anonymously, and the identity of the complainant is kept confidential.
Other than Permanent Employees	2. Grievance Evaluation: Once a complaint is received, it is evaluated by a designated grievance officer. The officer assesses the validity of the complaint and determines whether it requires further investigation or action.
	3. Investigation and Action: If the complaint is found to be valid, the officer initiates an investigation and takes appropriate action to resolve the grievance. This may involve conducting interviews, collecting evidence, and consulting with relevant stakeholders to determine the appropriate course of action.
	4. Communication and Follow-up: The officer communicates the findings of the investigation and the action taken to the complainant.
	We also provide regular training and awareness programs to our employees and workers on the mechanism and their rights and obligations under it. This ensures that all employees and workers are aware of the process for raising grievances and the steps involved in resolving them.

7. Membership of employees and worker in association(s) or unions recognized by the Company:

There are no unions / associations in the Company to which employees and workers are affiliated.

8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	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	3706	3706	100%	159	4%	1923	171	9%	174	9%
Female	14	14	100%	4	29%	7	5	71%	4	57%
Total	3720	3720	100%	163	4%	1930	176	9%	178	9%
Workers										
Male	1379	1379	100%	16	1%	1820	296	16%	170	9%
Female	350	350	100%	30	9%	329	123	37%	53	16%
Total	1729	1729	100%	46	3%	2149	419	19%	223	10%

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

In our Company, salary increment of the employees is guided by various factors such as inflation, talent retention, reward for individual performance and the overall performance of the Company. Further, management is working towards implementing a formal performance and career development review system.

Category	FY 2022-23			FY 2021-22		
	Total (A)	No.(B)	% (B/A)	Total	No. (D)	% (D/C)
Male	1490	887	60%	1463	884	60%
Female	13	13	100%	6	6	100%
Total	1503	900	60%	1469	890	61%
Workers**						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

*We have considered only Permanent Employees.

**The Company does not have Permanent Workers.

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the Company? (Yes/No). If yes, the coverage of such a system?**

The safety of people in the workplace is a primary concern of the Company. The Company has taken steps to provide the employees and workers with a safe and healthy work environment by implementing safety measures like emergency exits, fire alarms, fire extinguishers, etc. Further, the Company trains its employees and workers on safety protocols and conducts periodic training on fire safety and evacuation drills for employees and workers at its all plant locations.

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

The processes used by the Company to identify work-related hazards in the workplace includes regular inspections and walk-throughs to visually assess types of equipment, work practices and any potential hazards that could be harmful to employees and workers.

c. Whether the Company has processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes, we encourage our employees and workers to constantly keep a watch and report any work-related hazards to their supervisors / managers or through a complaints box.

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

Yes, employees and workers have access to non-occupational medical and healthcare services. We have a dispensary manned 24/7 with medical practitioners to provide any medical assistance to our employees and workers while they are at work. We also have ambulances stationed in our plants to support any medical emergencies. Further, we have Medclaim Insurance policy and Group Term life insurance policy for our employees and workers are covered under workmen compensation.

11. Details of safety related incidents:

Detailed investigations are carried out for all accidents to identify the root causes and to understand the measures to prevent recurrence. Learning from all accidents are disseminated across the organization.

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	0.24
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

At our Company, we take several measures to ensure a safe and healthy workplace for our employees and workers. Some of the key measures include:

- Safety Policies and Procedures:** We have established comprehensive safety policies and procedures that outline the guidelines for safe work practices. We ensure that all employees and workers are trained in these policies and procedures and comply with them.
- Workplace Safety Training:** We provide regular training to our employees and workers on workplace safety, including safe work practices, proper use of equipment, and emergency response procedures.
- Incident Reporting and Investigation:** We have established a system for incident reporting and investigation, where employees and workers can report incidents and accidents, and we investigate the root cause to prevent recurrence.

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

Our Company endeavors to provide the safest workplace for all its employees and workers. The employees and workers can lodge their complaints on working conditions and health and safety matters through the complaint box placed at each plant premises.

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

14. Assessments for the year:

	% of your plants and offices that were assessed (by Company or Statutory Authorities or Third Parties)
Health and safety practices	We assess most of our plants internally on a regular basis on health and safety practices and working conditions.
Working Conditions	

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

No such incidents were reported during the year.

► Business Responsibility and Sustainability Report

PRINCIPLE 4

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

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the Company:

Our Company's stakeholders are those who are affected by the Company's activities, either directly or indirectly. They can also impact the Company's ability to create value in the short, medium, and long term. Our relationships with stakeholders are based on mutual trust and understanding of their priorities in creating overall value. The Company has identified stakeholders like customers/ consumers, investors, shareholders, value chain partners, distributors, vendors, employees, lenders/banking partners, government/regulatory bodies and community (residents residing in vicinity of plants).

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

Stakeholders Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Others)	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 / Consumers	No	Website, Surveys, Marketing activities, Social Media, Pamphlets, Advertisement	Continuous	Customers' / Consumers' needs, business challenges and opportunities
Investors	No	Email, Meetings/Conferences, Media, Website, Press Release, Advertisement	Annually/ Half yearly/ Quarterly and Event based engagement	Financial Performance, Business Development, Queries and Dividend
Shareholders	No	Email, SMS, Meetings, Website, Press release, Advertisement	Annually/ Half yearly/ Quarterly and Event based engagement	Financial performance, Queries and Dividend
Value Chain Partners	No	Meetings, Phone, Emails	Ongoing / Need Basis	Business volume, Customer Expectation, Sustainability, Supply chain issues
Distributors	No	Meetings, Phone, Emails	Ongoing / Need Basis	Sales planning, Distribution expansion, Delivery and Dispatch planning, Product and retailer feedback
Vendors	No	Meetings, Phone, Emails,	Ongoing / Need Basis	Business matters, Collaboration with Vendors
Employees	No	Induction Programme, Emails, Notice Board, Training, Personal / Group Interaction, HR support	Ongoing / Need Basis	Career growth, Professional development, Training, Health & Safety and Work practices
Lenders / Banking Partners	No	Meetings, Phone, Emails	Ongoing / Need Basis	Facilitate the funding requirements for business and financial transactions
Government/ Regulatory Bodies	No	Filings, Meetings, Letters, Emails	Need Basis	Reporting requirements, Statutory compliances
Community (Residents residing in vicinity of Plants)	Yes	Community development initiatives - CSR projects, Website	Need Basis	Uplifting of livelihood of community in which Company operates its business

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 Company:

Category	FY 2022-23			FY 2021-22		
	Total(A)	No. of employees/workers covered(B)	% (B/A)	Total(C)	No. of employees/workers covered(D)	% (D/C)
Employees						
Permanent	1503	1503	100%	1469	1469	100%
Other than permanent	2217	2217	100%	461	461	100%
Total Employees	3720	3720	100%	1930	1930	100%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	1729	1729	100%	2149	2149	100%
Total Workers	1729	1729	100%	2149	2149	100%

2. Details of minimum wages paid to employees and workers:

Category	FY 2022-23					FY 2021-22				
	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	1490	NA	NA	1490	100%	1463	NA	NA	1463	100%
Female	13	NA	NA	13	100%	6	NA	NA	6	100%
Other than Permanent										
Male	2216	NA	NA	2216	100%	460	NA	NA	460	100%
Female	1	NA	NA	1	100%	1	NA	NA	1	100%
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	1379	NA	NA	1379	100%	1820	NA	NA	1820	100%
Female	350	NA	NA	35	100%	329	NA	NA	329	100%

► Business Responsibility and Sustainability Report

3. Details of remuneration/salary/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (₹ in lakhs)	Number	Median remuneration/ salary/wages of respective category (₹ in lakhs)
Board of Directors (BoD)	7	12.54	1	12.00
Key Managerial Personnel (KMP)	5	90.00	-	-
Employees other than BoD and KMP	1488	2.53	13	2.88

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

Yes.

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

We have established internal mechanisms to address grievances related to human rights issues. We believe that respecting and promoting human rights is essential for the success of our business and we are committed to ensuring that all stakeholders, including our employees, workers and suppliers are treated with dignity and respect.

Some of the internal mechanisms that we have in place to redress grievances related to human rights issues include:

- 1. Complaint Mechanisms:** We have procedures for employees, workers and suppliers to report grievances related to human rights issues. These include placement of complaint / suggestion boxes in the plants and complaint / suggestions through email.
- 2. Training and Awareness:** We provide regular training and awareness programs to our employees and workers on human rights issues. This helps ensure that everyone understands their rights and responsibilities and can identify potential human rights violations.
- 3. Investigation and Remediation:** We investigate all complaints related to human rights issues thoroughly and take appropriate remedial action, if necessary. This may include disciplinary action against employees or termination of contracts with suppliers who violate the human rights policies.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at Workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

Discrimination and harassment in the workplace can have serious consequences for the complainant. To prevent adverse consequences, we follow the following mechanism:

- Confidentiality:** Complaints related to discrimination and harassment are handled with utmost confidentiality to protect the complainant's privacy and prevent retaliation. Only individuals directly involved in investigating and resolving the complaint have access to the information.
- Anti-Harassment Policy:** POSH policy has been established that clearly outlines the Company's stance on harassment. This policy defines what constitutes harassment, and the procedures for reporting and addressing complaints.

Further, our whistle blower policy has clearly laid down the guidelines to prevent retaliation against a complainant. A complainant is saved from physical harm, loss of job, punitive work assignments, or impact on salary or wages.

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

Yes.

9. Assessments for the year:

	% of your plants and offices that were assessed (by Company or Statutory Authorities or Third parties)
Child Labour	
Forced Labour/ Involuntary Labour	
Sexual Harassment	100%
Discrimination at Workplace	(We assess our plants and offices internally)
Wages	
Others-Please specify	

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

There was no need to take any corrective actions as no significant concerns or risks were identified during these assessments.

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:

Parameter (in GJ)	FY 2022-23	FY 2021-22
Total energy consumption(A)	71,939.73	67,716.64
Total fuel consumption(B)	2,04,181.47	1,67,459.91
Energy consumption through other sources (C)	-	-
Total energy consumption(A+B+C)	2,76,121.21	2,35,176.55
Energy intensity per lakh rupees of turnover (Total energy consumption/Turnover in lakhs rupees)	1.68	1.70

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

2. Does the Company have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? 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.

► Business Responsibility and Sustainability Report

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	44,584	40,410
(iii) Third party water	1,121	1,102
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	45,705	41,512
Total volume of water consumption (in kilolitres)	45,705	41,512
Water intensity per lakh rupees of turnover (kilolitres of water consumed/turnover in lakhs rupees)	0.28	0.30

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N). If yes, name of the external agency.

No.

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

Water being a scarce and invaluable natural resource, we are strongly committed to its conservation through the 3R (Reduce, Reuse, Recycle) strategy. We are committed to achieving zero liquid discharge (ZLD) across all our plants as part of our environmental sustainability program. This means that we aim to eliminate the discharge of any liquid waste into the environment and instead, recycle and reuse all wastewater generated by our operations.

To achieve this goal, we have implemented a comprehensive wastewater treatment system (ETP) that utilizes advanced technologies to treat the wastewater from our production processes. This system involves a series of physical, chemical, and biological processes that remove contaminants and impurities from the wastewater, ensuring that it meets or exceeds the required standards for reuse. The treated water currently is being utilized in watering plants and gardening.

5. Please provide details of air emissions (other than GHG emissions) by the Company:

Parameter	Unit	FY 2022-23	FY 2021-22
NOx	Kg	1,359.14	1,239.80
Sox	Kg	336.58	300.80
Particulate Matter (PM)	Kg	112.48	111.91
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others- Please specify (CO)	Kg	951.03	878.80

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N). If yes, name of the external agency.

No.

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 1 emissions * (Break-up of GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	11,909.67	9,806.38
Total Scope 2 emissions ** (Break-up of GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	16,194.00	15,330.30
Total Scope 1 and scope 2 emissions per lakhs rupee of turnover	Metric tonnes of CO ₂ equivalent / lakhs rupees	0.17	0.18

* Computations made as per Emission factors given in IPCC 5th assessment report.

** Computations made as per Emission factor given in CPE CO₂ database for Indian power sector.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N). If yes, name of the external agency.

No.

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

As a snacks manufacturing Company, we recognize the critical role we play in reducing greenhouse gas emissions and addressing climate change. We are committed to implementing projects that aim to reduce our carbon footprint and contribute to a more sustainable future.

To achieve this goal, we have identified several projects to reduce greenhouse gas emissions from our operations. These projects include:

- 1. Optimizing equipment performance and reducing wastage:** We are using bag filters at boiler to control fume emission. Also, DG Acoustic Enclosure are installed for controlling greenhouse gas emission. This will not only reduce greenhouse gas emissions but also reduce the amount of waste generated by our operations.
- 2. Energy Efficiency Improvements:** We are investing in energy-efficient equipment which includes upgrading lighting systems by shifting to LED Lighting on our premises.
- 3. Renewable Energy:** We are using the renewable energy sources at our Indore plant to reduce our dependence on fossil fuels. We have installed Solar Power Plant at Tillore unit, Indore.

By implementing these projects, we aim to reduce our greenhouse gas emissions and contribute to a more sustainable future for our business and the community. We are committed to regularly monitoring and reporting our progress towards our emissions reduction targets and continually improving our operations to minimize our environmental impact.

8. Provide details related to waste management by the Company:

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (In metric tonnes)		
Plastic waste(A)	6,117.20	3,159.60
E-waste(B)	0.03	0.65
Bio-medical waste(C)	1.50	2.40
Construction and demolishment waste(D)	79.35	52.33
Battery waste(E)	6.78	0.55
Radioactive waste(F)	-	-
Other Hazardous waste (G) (Compressor Oil, DG Oil, Used Oil)	1.41	0.36

► Business Responsibility and Sustainability Report

Parameter	FY 2022-23	FY 2021-22
Other Non-hazardous waste generated(H) (Corrugated Waste, Cooking Oil, Solid Waste, Biodegradable Poly Bags, Jute Bags, Thermofluidic Oil & Process Waste)	206.07	204.43
Total (A+B+C+D+E+F+G+H)	6,412.35	3,420.32
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	6334.43	3367.56
(ii) Reused	-	-
(iii) Other recovery operations	-	-
Total	6334.43	3367.56
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	75	50
(iii) Other disposal operations	-	-
Total	75	50

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.

No.

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

E-waste generated is transferred to the main unit in Indore and from there it is collected by authorized recyclers.

To reduce the usage of hazardous and toxic chemicals in our products and processes, we have implemented a stringent chemical management system. This system involves identifying and assessing the potential risks associated with chemicals used in our operations and adopting safer alternatives wherever possible.

Used oil from DG and Thermo fluid from boiler are sold to authorized parties who further recycle it after processing.

Process waste, Solid sludge from ETP (Potato skin), corrugated boxes and waste poly and jute bags are also sold to authorized dealers for proper recycling. Biological sludge is used as compost in gardening.

We also train our employees on proper handling, storage, and disposal of waste. We regularly monitor and audit our waste management practices, ensuring compliance with applicable regulations and best practices. We also aim to continuously improve our waste management to minimize our environmental impact and promote a more sustainable future for our business and the community.

10. If the Company 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:

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

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

Name and brief details of projects	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not Applicable					

12. Is the Company 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.

Our Company's existing operations/offices comply with applicable environmental regulations both Central/ National and of the respective states and operate as per Consent to Operate (CTO) conditions from the Central and State Pollution Control Boards.

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

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.

Our Company works with major industry chambers/ associations and professional bodies that are engaged in policy advocacy as well as various other forums. During the year, the Company has active affiliations with 4 such trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the Company 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.	Federation of Sweet & Namkeen Manufacturers	National
2.	Confederation of Indian Industry	National
3.	Bommasandra Jigni Link Road Industries Association	State
4.	WeCare (Waste Efficient Collection and recycling efforts)	National

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

The Company has not engaged in any anti-competitive conduct.

Name of Authority	Brief of the Case	Corrective action taken
Not Applicable		

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

The Company has not undertaken any SIAs in the financial year 2022-23.

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

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your Company.

There is no project for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company.

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

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

The Company has defined a process to ensure all the complaints and feedback from all stakeholders including communities are received and addressed. It includes a dedicated email id and toll-free number on its website. Our dedicated team of Operational Excellence manages all the complaints and feedback to ensure a timely response.

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

The Company supports local and small suppliers (MSMEs) by procuring goods and services in proximity to its offices/ locations. First Preference is given to local vendors to the extent possible.

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	11.89%	9.70%
Sourced directly from within the district and neighboring districts*	36.73%	35.30%

*We have considered within state purchases across all locations as purchases sourced directly from within the district and neighboring districts.

PRINCIPLE 9:

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

Essential Indicators

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

We have a Complaint Mechanism System for our consumers. We have dedicated telephone lines and email id for our consumers for filing their complaints and feedback with us. Our dedicated team of Operational Excellence will listen and read, probe, and record the complaints and then escalate the complaint to the Quality Control (QC) head of unit concerned. Thereafter, the root cause analysis is done by the QC team and Operational Excellence team if required. Our QC team will prepare the CAPA (Corrective and Preventive Action) document and based on that we implement and validate corrective actions and then send the closure message or email to the consumer.

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

The products of the Company contain all relevant information as required under applicable laws.

As a percentage to total turnover	
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other*	141	13	-	223	29	-

*Complaints received from Consumers and Value chain partners.

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

	Number	Reason for recall
Voluntary Recalls	Nil	Not Applicable
Forced Recalls	Nil	Not Applicable

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

The Company collects very limited data from its customers and value chain partners. However, we are committed to protecting the data hosted on our servers by implementing robust IT Security measures and controls. We also have a privacy policy which is available on our website at <https://www.yellowdiamond.in/privacy/> which describes the details of how data is being handled and managed by the Company.

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

No issues related to such matters were reported during the year.