

September 06, 2024

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001	National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla Complex, Bandra (E) Mumbai- 400 051
Scrip Code: 543983	NSE Symbol: EMSLIMITED

Subject: - Business Responsibility and Sustainability Report for the Financial Year 2023-24

Dear Sir/Madam,

Pursuant to the provisions of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2023-24.

Request you to take the same on your records.

Thanking you.

Yours faithfully,

For **EMS Limited (formerly known as EMS Infracon Pvt Ltd)**

Ashish Tomar
Managing Director & CFO
DIN: 03170943

Encl: As stated above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FY 2023-24

EMS Limited ('EMS' or the 'Company'), is a multi-disciplinary Engineering Procurement and Construction (EPC) Company, headquartered in Delhi that specializes in providing turnkey services in water and wastewater collection, treatment and disposal. EMS provides complete, single-source services from engineering and design to construction and installation of water, wastewater and domestic waste treatment facilities.

Rather than solely focusing on market share, EMS emphasizes on sustainable development by promoting clean and green environment and modern infrastructure ever since its inception. Traded on both BSE Ltd. & National Stock Exchange of India Ltd., the Company is committed towards adopting cutting-edge technology and energy efficiency in its products and safety for its consumers.

EMS has implemented projects for a national network of clients, ranging from urban bodies to state and central Governments across India.

Business Responsibility and Sustainability Reporting (BRSR) is a mandatory reporting requirement by the Securities & Exchange Board of India (SEBI) for the top 1000 listed companies by market capitalization.

The BRSR principles, based on the National Guidelines on Responsible Business Conduct (NGRBC - set of guidelines introduced by India's Ministry of Corporate Affairs on March 15, 2019, steering Companies towards responsible business practices) advocate for listed companies to embrace sustainable business methods and divulge information on their environmental, social and governance (ESG) performance.

The Company aims to progress in its ESG journey to further its objectives of becoming a sustainable and responsible corporate and hereby presents the standalone BRSR for the financial year 2023-24, pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In this report, the words – 'EMS Limited', 'EMS', 'We', 'Our', 'the Company' are used interchangeably to denote EMS Limited.

Services Offered:



The company specializes in providing a comprehensive range of infrastructure and utility services, dedicated to enhancing urban and rural environments through sustainable and innovative solutions. Our expertise spans multiple domains, including sewerage systems, water supply, road networks, power transmission, and building construction.

Sewerage and Wastewater Management:

The company offer end-to-end services for sewerage systems, including the design, procurement, installation, testing, and maintenance of both new and refurbished networks. Our approach ensures efficient and sustainable wastewater management through advanced technologies and meticulous project execution.

Pipeline Construction: Utilizing trenchless technology, we deliver cutting-edge solutions for pipeline installation that minimize surface disruption and environmental impact.

Water Treatment and Supply: Our capabilities extend to the design, construction, operation, and maintenance of water and sewage treatment plants, as well as comprehensive water supply infrastructure. We ensure the delivery of clean and safe water through robust treatment and distribution systems.



Road and Transportation Infrastructure: We manage the construction and renovation of road networks, enhancing connectivity and safety. Our services cover both the creation of new roadways and the upkeep of existing infrastructures.

Power and Building Infrastructure: Our services also include the design and construction of power transmission and distribution systems, as well as various building projects. We are committed to delivering high-quality infrastructure that supports

both energy distribution and structural needs.

Public Infrastructure and Utilities: We excel in designing, constructing, operating, and maintaining diverse public infrastructure facilities and utilities, contributing to community well-being and operational efficiency.



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L45205DL2010PLC211609
2. **Name of the Listed Entity** – EMS LIMITED
3. **Year of incorporation** - 2010
4. **Registered office address** – 701, DLF Tower A, Jasola, New Delhi-110025 (INDIA)
5. **Corporate address** - C 88, Second Floor, RDC, RAJ NAGAR, Ghaziabad, Uttar Pradesh-201002 (INDIA)
6. **E-mail** – ems@ems.co.in
7. **Telephone** - 0120-4235555/0120-4235559
8. **Website** - www.ems.co.in
9. **Financial year for which reporting is being done** – FY 2023- 24
10. **Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
BSE Ltd.	543983
National Stock Exchange of India Ltd.	EMSLIMITED

11. **Paid-up Capital** – ₹ 55,53,08,070

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. Ashish Tomar

Designation: Managing Director & CFO

Telephone Number: 0120-4235555/0120-4235559

Email Id: ems@ems.co.in

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).

All the disclosures are made in this report on a standalone basis for EMS Limited.

14. **Name of assurance provider** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023
15. **Type of assurance obtained** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Water supply, sewerage and waste management	Sewerage	74.16
2	Construction	Buildings	25.53

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1	Water collection treatment & supply and sewerage	3600,3700	74.16
2	Construction of Civil Engineering Projects	42909	25.53

III. Operations

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

Location	Number of plants	Number of offices	Total
National	18*	02	20
International	00	00	00

* It includes both Engineering Procurement and Construction (EPC) and Operations and Maintenance (O&M) sites that are not owned by the company but are only managed. The time period depends on the terms of the awarded contract.

19. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States)	05
International (No. of countries)	00

- c. What is the contribution of exports as a percentage of the total turnover of the entity?
NIL

d. A brief on types of customers:

The Company specializes in providing turnkey services for water and wastewater collection, treatment, and disposal. It offers comprehensive, single-source solutions, encompassing engineering, design, construction, and installation of water, wastewater, and domestic waste treatment facilities. The Company is involved in the construction of flyovers, roads, and other infrastructure projects.

The Company's business largely comprises of wastewater treatment plants (WWTPs) and water supply and sanitation projects (WSSPs) in India, which are awarded by government authorities and entities funded by the World Bank through central and/or state governments. A significant portion of the Company's revenue is derived from contracts awarded by these government entities.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	437	422	96.57	15	3.43
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	Total employees (D + E)	437	422	96.57	15	3.43
WORKERS						
4.	Permanent (F)	00	00	0.00	00	0.00
5.	Other than Permanent (G)	1029	994	96.60	35	3.40
6.	Total workers (F + G)*	1029	994	96.60	35	3.40

*The company does not own any factories or production facilities and does not employ permanent workers. All workers are engaged on a non-permanent basis through third-party agencies, depending on the demand of work.

c. 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)	00	00	0.00	00	0.00
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	Total differently abled employees (D + E)	00	00	0.00	00	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	00	00	0.00	00	0.00
5.	Other than permanent (G)	00	00	0.00	00	0.00
6.	Total differently abled workers (F + G)	00	00	0.00	00	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	7	3	42.86
Key Management Personnel*	3	1	33.33

*BOD includes Managing Director, Whole-Time Director and KMP includes Managing Director, Whole-Time Director, and Chief Financial Officer. The office of Company Secretary of the Company was vacant as of 31st March 2024.

23. Turnover rate for permanent employees and workers (in percent)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23.98	48.00	24.82	7.06	0.00	6.86	23.98	48.00	24.82
Permanent Workers*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* The company does not own any factories or production facilities and does not employ permanent workers.

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

25. (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	EMS Green Energy Private Limited	Subsidiary	100.00	No
2	Canary Infrastructure Private Limited	Subsidiary	100.00	No
3	SK UEM Water Projects Private Limited	Subsidiary	100.00	No
4	Mirzapur Ghazipur STPS Private Limited	Subsidiary	60.00	No
5	EMS- TCP JV Private Limited	Subsidiary	74.00	No
6	EMS Construction	Joint Venture	74.00	No
7	EMS Himal Hydro JV	Joint Venture	51.00	No
8	EMS Singh JV	Joint Venture	1.00	No

VI. CSR Details

24. I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
 II. Turnover (in Rs.) – 71,936.17 lacs
 III. Net worth (in Rs.) – 78,477.62 lacs

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	(If Yes, then provide web-link for grievance redress policy) Yes, the Company has Grievance redressal mechanism in place wherein the aggrieved can report their grievance in grievance register. Grievances can be addressed to cs@ems.co.in .	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes, the Company has a grievance redressal mechanism. The aggrieved shareholder and investor can lodge their grievance at cs@ems.co.in .	Nil	Nil	None	Nil	Nil	None
Shareholders	Yes. The SEBI mechanism of SCORES is effectively in place (Portal: https://scores.sebi.gov.in/). Shareholders can also refer to the Whistle-blower Policy on the following link: https://ems.co.in/home/images/pdfs/Vigil-Mechanism-Policy.pdf	17	Nil	Resolved to the satisfaction of shareholders	Nil	Nil	None
Employees and workers	The Company has a proactive grievance management system through the Vigil Mechanism Policy where protected disclosures should be written and submitted within fifteen days, either by sealed envelope or email. https://ems.co.in/home/images/pdfs/Vigil-Mechanism-Policy.pdf .	Nil	Nil	None	Nil	Nil	None
Customers	Grievances can be addressed to cs@ems.co.in .	Nil	Nil	None	Nil	Nil	None
Value Chain Partners	Grievances can be addressed to cs@ems.co.in . Additionally, Respective departmental heads are the grievance redressal authority for their respective value chain.	Nil	Nil	None	Nil	Nil	None

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications¹

¹ Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB); this follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Environmental Impacts of Project Development	R	<p>Environmental impact is a significant concern due to the nature of our projects involving extensive construction and treatment processes. Activities such as excavation, waste management, and chemical usage can affect local ecosystems, water sources, and air quality. Regulatory bodies enforce strict environmental guidelines, making it imperative for us to proactively manage these impacts. Failure to comply with environmental regulations during construction may result in costly fines and remediation costs, and it can damage an entity's reputation.</p>	<p>To mitigate the environmental impacts of our projects, we strictly adhere to all relevant environmental regulations and standards, ensuring comprehensive compliance with local and national requirements. This involves obtaining all necessary permits and approvals before project initiation to guarantee that our activities align with legal and environmental obligations. Furthermore, our commitment to environmental stewardship is reinforced by our ISO 14001 certification, which signifies our implementation of a robust Environmental Management System (EMS). This certification ensures that we systematically identify, manage, and reduce environmental impacts throughout the project lifecycle, continuously improving our practices to minimize adverse effects on the environment. By integrating these measures, we strive to achieve sustainable project outcomes while maintaining regulatory compliance and environmental responsibility.</p>	<p>Negative (There were no negative financial implications for the FY 23-24)</p>
2.	Structural Integrity & Safety	R	<p>Errors or below par quality during the project design phase and construction of buildings or infrastructure can lead to substantial personal injury, diminished property value, and financial losses. Poor management of structural integrity and safety can result in additional expenses from redesigns or repairs, legal liabilities, and damage to the company's reputation, which could impede growth opportunities. To mitigate these risks, entities should aim to meet or surpass evolving industry quality standards and establish internal controls to detect and address potential design flaws.</p>	<p>To address the risk of structural integrity and safety, we adhere to stringent quality management practices supported by our ISO 9001:2015 certification. This certification underscores our commitment to maintaining high standards throughout all phases of project development. Our Quality Management System (QMS) ensures that we use only the highest-quality materials and construction techniques, meeting or exceeding industry benchmarks. Rigorous quality control measures are implemented at every stage—from design and procurement to construction and final inspection—to verify that all materials and workmanship are up to the required standards. By adhering to these practices and leveraging the structured framework provided by our ISO 9001:2015 certification, we effectively minimize the risk of structural failures, reduce the likelihood of costly redesigns or repairs, and uphold the safety and durability of our projects.</p>	<p>Negative (There were no negative financial implications for the FY 23-24)</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Workforce Health & Safety	R	<p>The health and safety of our workforce are crucial due to the hazardous nature of construction and treatment activities. Stringent labour compliance requirements in India require us to ensure effective health and safety measures which are necessary to prevent accidents.</p>	<p>To effectively mitigate workforce safety risks, we adhere to both ISO 18001:2007 and ISO 45001 certifications, which validate our commitment to maintaining high standards in Occupational Health and Safety Management Systems (OHSMS). Safety is a core value at EMS Limited and plays a crucial role in our business operations.</p> <p>At all our Engineering, Procurement, and Construction (EPC) and Operations & Maintenance (O&M) sites, we implement a range of systems and procedures to ensure a safe working environment. We conduct comprehensive safety training for all individuals entering site premises. We ensure to implement a robust work permit system that ensures that supervisors are fully informed about ongoing work activities and that all necessary safety measures are evaluated and implemented before any job begins.</p> <p>In addition to these protocols, we prioritize the overall health and well-being of our workforce by providing clean and hygienic water, suitable accommodation, and rest shelters.</p>	<p>Negative (There were no negative financial implications for the FY 23-24)</p>
4.	Business Ethics	R	<p>Adhering to high ethical standards is critical to maintaining our business reputation and ensuring compliance with legal and regulatory requirements. Ethical lapses can lead to significant financial and reputational damage. Since we closely work with government authorities on construction mandates, ensuring business ethics and integrity is paramount to us.</p>	<p>To mitigate risks related to business ethics, EMS is dedicated to upholding the highest standards of integrity and transparency in all its operations. We have implemented a comprehensive set of policies to ensure ethical conduct and compliance with legal and regulatory requirements. Our approach includes strict enforcement of insider trading prevention measures, a robust whistle-blower policy that provides a safe and confidential reporting channel for unethical behaviour. Additionally, we have established a Code of Conduct for senior management and the board of directors and a Risk Management Policy to proactively address potential ethical and operational risks. Our commitment is further reinforced by anti-corruption and anti-bribery policies designed to prevent unethical financial practices and ensure compliance with relevant laws. Together, these measures create a culture of accountability and transparency, mitigating ethical risks and enhancing our reputation and operational effectiveness.</p>	<p>Negative (There were no negative financial implications for the FY 23-24)</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Technology and Innovation	O	Technology and innovation offer significant opportunities for advancing business operations and fostering growth. By adopting cutting-edge technologies and innovative solutions, companies can enhance efficiency, reduce costs, and improve service quality. Embracing advancements such as smart systems, automation, and data analytics enables better resource management and operational optimization. Additionally, integrating innovative practices can lead to sustainable development, compliance with evolving regulations, and a competitive edge in the market. Leveraging technology also streamlines processes, enhances safety, and supports informed decision-making through real-time data and predictive analytics. Overall, technology and innovation present valuable opportunities to improve performance, drive growth, and strengthen market positioning.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Policies developed in accordance with statutory requirements are approved by the Board of Directors. Other policies are created by the respective Business or Function Heads and require approval from the Managing Director and/or the relevant Business or Function Head.								
c. Web Link of the Policies, if available	Please refer to the table below:								

S r . No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Related Party Transaction Policy	https://ems.co.in/home/images/pdfs/Policy-on-Related-Party-Transactions.pdf	P1
2	Vigil Mechanism and Whistle Blower Policy	https://ems.co.in/home/images/pdfs/Vigil-Mechanism-Policy.pdf	P1
3	Archival Policy	https://ems.co.in/home/images/pdfs/Archival-Policy.pdf	P1
4	Policy on Determining Material Subsidiaries	https://ems.co.in/home/images/pdfs/Policy-on-Determining-Material-Subsidiaries.pdf	P1
5	Policy On Board Diversity	https://ems.co.in/home/images/pdfs/Board-Diversity-Policy.pdf	P1
6	Risk Management Policy	https://ems.co.in/home/images/pdfs/Risk-managment-policy.pdf	P2
7	Corporate Social Responsibility Policy	https://ems.co.in/home/images/pdfs/CSR-Policy.pdf	P2
8	Nomination & Remuneration Policy	https://ems.co.in/home/images/pdfs/Nomination-and-Remuneration-Policy.pdf	P3
9	Materiality of and Dealing With Related Party Transactions	https://ems.co.in/home/images/pdfs/Policy-on-Related-Party-Transactions.pdf	P4
10	Determination of Materiality	https://ems.co.in/home/images/pdfs/Policy-on-determination-of-materiality.pdf	P4

S r . No.	Name of policy	Link to Policy	Which Principles each policies goes into
11	Code of Conduct to Regulate, Monitor and Report Trading By Insiders	https://ems.co.in/home/images/pdfs/Code-of-Conduct-to-Regulate-Monitor-and-trading-by-insders.pdf	P7
12	Code of Conduct for Directors & Senior Management	https://ems.co.in/home/images/pdfs/Policy-for-Code-of-Conduct-for-directors-and-senior-management.pdf	P7
13	Familiarization programme for Independent Directors	https://ems.co.in/home/images/pdfs/Policy_Famaliarization-Programme-for-ID.pdf	P8
14	Dividend distribution policy	https://ems.co.in/home/images/pdfs/Dividend-Distribution-Policy EMS.pdf	P3
15	Policy on Prevention of Sexual Harassment at Workplace	Intranet	P5
16	Health Safety Environment Plan	Intranet	P6
17	Anti-bribery & Anti-corruption	Intranet	P1
18	Cyber Security & Data Privacy Policy	Intranet	P9

2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No
4.	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The policies mentioned above are based on the Principles of NGRBC. Additionally, the Company holds the following ISO certifications:</p> <p>EMS LIMITED C-88, Second Floor, RDC, Raj Nagar, Ghaziabad, Uttar Pradesh – 201001, India.</p> <ul style="list-style-type: none"> • ISO 45001:2018- Occupational Health and Safety Management System. • ISO 9001:2015 - Quality Management System. • ISO 14001:2015 - Environmental Management System. • OHSAS 18001:2007 - Health and Safety Management System.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is committed to providing its customers with energy-efficient products and is embarking on an ambitious sustainability plan to address critical issues that concern its customers and stakeholders. These issues include climate change, nature conservation and regeneration, waste reduction, health and well-being, equity, diversity and inclusion, improving living standards, and the future of work.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As this is their first year adopting BRSR reporting, the company plans to define its goals and targets in the upcoming reporting period. We prioritize ethical business conduct, regulatory compliance, and effective risk management through a robust governance framework. The company remains dedicated to building on its achievements and making further positive impacts in the areas of environment, society, and governance in the years to come.

Governance, leadership and oversight

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

The Company has consistently upheld and implemented best practices in environmental conservation, employee care, and governance. The company dedication extends beyond mere compliance; committed to integrating sustainable practices into every aspect of our operations. This commitment is reflected in our proactive approach to minimizing environmental impact, ensuring the well-being and professional growth of our employees, and maintaining transparent and ethical governance practices.

The company devoted to delivering innovative products that not only offer exceptional value but also enhance the quality of life for our customers. This focus on innovation is driven by our desire to address the evolving needs of our clients and contribute positively to their daily lives.

Our dedication to excellence and responsibility extends to our stakeholders. We are dedicated to providing comprehensive insights into our Environmental, Social, and Governance (ESG) journey, ensuring that our stakeholders are well-informed about our efforts and progress in these critical areas. By doing so, we aim to build trust and demonstrate our ongoing dedication to sustainable and ethical practices.

Director Name: Mr. Ashish Tomar

Designation: Managing Director and CFO

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Risk Management Committee (RMC) has been entrusted with the highest authority for overseeing and implementing the Business Responsibility Policies. This committee is responsible for ensuring the policies' compliance with relevant laws and regulations while aligning them with the company's overall objectives and mission.</p> <p>The details of the RMC are as follows:</p> <ul style="list-style-type: none"> • Mr. Ashish Tomar (DIN: 03170943), Managing Director of the company, serves as the Chairman of the Committee. • Mr. Ramveer Singh (DIN: 02260129), Chairman & Director, is a Member of the Committee. • Ms. Swati Jain (DIN: 09436199), Non-Executive Independent Director, is also a Member of the Committee.
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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.	The Risk Management Committee and the Corporate Social Responsibility Committee have been entrusted with the authority to make decisions concerning all sustainability-related matters. Its responsibilities include overseeing the development and implementation of policies, procedures, and programs related to sustainability. This includes managing the company's environmental impact, social responsibility, governance practices, and other associated areas.
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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken 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	The Company diligently tracks and evaluates performance against its policies. Regular follow-up actions are taken to ensure continuous improvement and alignment with the Company's commitments.	Periodically																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	No significant cases of material non-compliance have been documented. Operational issues are addressed promptly as they occur. Each functional head is accountable for overseeing and ensuring compliance with the regulations pertinent to their respective responsibilities.	Quarterly																	

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	In addition to periodic internal evaluation at board and committee level, assurances and comfort is sought by the company on its policies/ procedures/ codes through periodic audits by the external agencies. For the purpose of this report through an extensive exercise, assessment of operationalization and effectiveness of the policies mentioned in this section, is done by Dhir and Dhir Associates, an eminent Law Firm.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	Code of Conduct Ethics & Whistle Blower	100.00
Key Managerial Personnel	5	Insider Trading	
Employees other than BoD and KMPs	9	Health & Safety Training Well-being of Co-employees	100.00
Workers*	–	–	–

*The company employs only other than permanent workers through a third-party agency on a need basis, and the agency provides the necessary trainings and conducts awareness programmes for them.

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 (basis the 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	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

Note: The Company, its Directors and/or KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year

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
No such instances were reported during the reporting period	

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

Yes, to demonstrate its commitment to ethical corporate practices and the fight against corruption, the Company has instituted a robust anti-corruption and anti-bribery policy. This policy sets forth strict measures and guidelines to prevent any corrupt activities, including bribery, within the organization. By enforcing this policy, the Company strives to promote transparency, accountability, and integrity across all operations, cultivating a culture of honesty and ethical conduct among employees and stakeholders. The policy is available on the Intranet.

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

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

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

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.**

During the reporting year, there were no instances of corruption or conflicts of interest that required intervention by regulators, law enforcement agencies, or judicial institutions.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	14.07	5.21

9. Open-ness of Business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	Purchases from Trading houses as % of total purchases	0.00	0.00
	Number of trading houses where purchases and made from	00	00
	Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	Sales to dealers/distributors as % of total sales	0.00	0.00
	Number of dealers/distributors to whom sales are made	00	00
	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00	0.00
Share of RPTs in	Purchases (Purchases with related parties/ Total Purchases)	27.29	43.40
	Sales (Sales to related parties/Total Sales)	15.00	31.05
	Loans & advances (Loans & advances given to related parties/Total loans & advances)	28.46	25.28
	Investments (Investments in related parties/ Total Investments made)	49.13	92.65

Leadership Indicators

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
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Nil, at present the Company does not conduct any awareness programs. However, we intend to implement these initiatives in the coming years.

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.

The company has implemented a comprehensive Policy and Code of Conduct to effectively manage conflicts of interest involving members of the Board. Under this framework, all Board members are required to submit a mandatory declaration affirming their adherence to the Code of Ethics. This requirement extends to all Directors, Senior Management, and employees of the Company, ensuring a consistent standard of ethical compliance across the organization.

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.**

	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D	The company consistently evaluates its capital expenditures (Capex) and R&D investments in terms of their potential to enhance the social and environmental aspects of its operations. As these costs are inherently linked to the projects, it is not feasible to account for them separately.		
Capex			

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

The company sources materials exclusively from vendors listed on the Government-approved vendor list. At the time of the bidding stage or contract award, a designated division of the government provides the Company with an approved list of vendors. The company adheres strictly to this list to ensure that all materials are sourced from suppliers who meet the required sustainability and quality standards. This approach not only supports regulatory compliance but also aligns with our commitment to sustainable and responsible sourcing practices

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

This aspect is currently not applicable, as the Company does not have a SOP for sustainable sourcing.

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 does not currently reclaim products for the purposes of reusing, recycling, or disposing of them at the end of their life cycle. However, the Company recognizes the significance of the same and would explore the implementation of such processes in the coming years.

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.**

As of now, Extended Producer Responsibility (EPR) is not applicable.

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 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.
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Currently, the Company does not perform life cycle assessments; however, it plans to implement such assessments.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product/ Service	Description of the risk/ concern	Action Taken
Not applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23

The company has not quantified its waste generation for the reporting year. However, it is working towards providing the relevant data in the coming years.

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed

Plastics (including packaging) The Company has not yet quantified its waste generation for the reporting year. However, it is making efforts to develop innovative systems for tracking and reporting this data in the coming years.

E-waste

Hazardous Waste

Other waste

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
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Not applicable

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:

% 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	422	00	0.00	00	0.00	00	0.00	422	100.00	00	0.00
Female	15	00	0.00	00	0.00	15	100.00	00	0.00	15	100.00
Total*	437	00	0.00	00	0.00	15	100.00	422	100.00	15	3.43
Other than Permanent Employees											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00

*Percentage of (D) & (E) – maternity & paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

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

% of 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	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Other than Permanent workers											
Male	994	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	35	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	1029	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00

* The company does not have factories or production facilities and only employs non-permanent workers, who are engaged through third-party agencies on a need basis and the aforementioned welfare measures are looked after by these agencies.

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.047	0.048

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	48.05%	0.00	Yes	23.16%	0.00	Yes
Gratuity	100.00%	0.00	NA	100.00%	0.00	NA
ESI	54.92%	0.00	Yes	9.93%	0.00	Yes

* For FY 23-24, the number of employees increased by 60.60 % thereby increasing the ESI and PF coverage.

3. Accessibility of workplaces

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

Yes, the company's premises and offices are fully accessible to employees and workers with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. These spaces have been thoughtfully designed to accommodate the needs of differently-abled individuals, with lifts and other accessibility features in place. The company is committed to fostering an inclusive and barrier-free environment, ensuring that all individuals, regardless of ability, can navigate and work comfortably within its facilities.

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 is committed to fostering an inclusive and equitable environment for all employees. Although the company currently do not have a specific Equal Opportunity Policy under the Rights of Persons with Disabilities Act, 2016, the company dedicated to ensuring compliance with all relevant regulations and promoting equal opportunities for individuals 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	During the reporting period, no parental leave was availed.			
Female				
Total				

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	<p>The Company has established a proactive grievance management system to efficiently address employee concerns. In accordance with the Vigilance Mechanism Policy, protected disclosures should be submitted in writing, preferably within fifteen days of the concern arising. Disclosures can be submitted in a sealed envelope labelled “Protected Disclosure under the Whistle Blower Policy” or sent via email using the same subject line.</p> <p>These disclosures should be directed to the Vigilance and Ethics Officer or, in exceptional cases, to the Chairman of the Audit Committee. To ensure confidentiality, no acknowledgment is provided for submissions, and anonymous disclosures are not accepted. Upon receipt, the designated officer reviews the disclosure and may reach out to the complainant for further clarification, if necessary.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Nil, as the Company’s employees and workers are not affiliated with any associations or unions.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	422	74	17.53	74	17.53	262	69	26.33	69	26.33
Female	15	1	6.66	1	6.66	10	1	10.00	1	10.00
Total	437	75	17.16	75	17.16	272	70	25.73	70	25.73
Workers										
Male	994	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	35	00	0.00	00	0.00	00	00	0.00	00	0.00
Total*	1029	00	0.00	00	0.00	00	00	0.00	00	0.00

* The company engages only Other than permanent workers through third-party agencies on a need basis. During the onboarding process, the agencies provide the necessary trainings. The provided number pertains only to other than permanent workers, as the company does not have any permanent workers.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	422	422	100.00	262	262	100.00
Female	15	15	100.00	10	10	100.00
Total	437	437	100.00	272	272	100.00
Workers						
Male	994	00	0.00	00	00	0.00
Female	35	00	0.00	00	00	0.00
Total*	1029	00	0.00	00	00	0.00

* The provided number pertains to other than permanent workers, as the company does not employ permanent workers. The company engages only other than permanent workers on a need basis through a third-party agency, and performance reviews are determined by the agency.

10. Health and safety management system:

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

Yes, The Company has ISO 45001:2018 and ISO 18001:2007 certifications, demonstrating commitment to maintaining a robust Occupational Health and Safety Management System. This system has been meticulously established to effectively minimize occupational health and safety hazards in the workplace. The main objective is to reduce the occurrence of work-related injuries, illnesses, and incidents.

These elements collectively ensure a proactive stance towards identifying and mitigating potential risks, thereby fostering a safer and healthier working environment for all employees.

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

The Company adheres to a comprehensive set of standards when developing its Health and Safety (HS) Plan. These standards ensure that all workplace activities are conducted in a manner that prioritizes the health, safety, and well-being of employees and contractors. At a minimum, the following key standards are considered:

- Hazard Analyses and Controls:

The Company conducts detailed job- and task-specific hazard analyses. These analyses cover all potential hazards, including chemical, biological, and pathological risks. After identifying hazards, appropriate controls are implemented to manage and mitigate risks effectively.

- Personal Protective Equipment (PPE):

The Company provides necessary personal protective equipment (PPE) to all workers and establishes clear requirements for its proper use. Compliance with these requirements is strictly enforced to ensure safety across all operations.

- Safety Training:

The Company delivers safety training to all personnel in their native languages to ensure complete understanding. This training covers hazards and safety protocols directly related to the employee's job duties. In addition to general training, specialized training is offered for specific hazards such as:

- Working in open water
- Managing trenches and slippery walkways
- Working at heights
- Handling energized circuits and heavy equipment
- Entry into confined spaces
- Fire and explosion risks

- Incident Tracking:

The Company maintains a detailed record of all incidents, including total work hours, lost time incidents, major injuries, fatalities, and near-miss incidents. This data helps track safety performance and identify areas for improvement.

- Subcontractor Compliance:

The Company ensures that all subcontractors adhere to the Environmental, Health, and Safety (EHS) Plan. This involves monitoring their operations closely and ensuring that they meet the required safety standards.

- OHS and Environmental Sustainability Objectives:

The Company has set clear objectives and internal targets related to Occupational Health and Safety (OHS) and Environmental Sustainability (ES). These targets guide the Company's efforts to improve workplace safety and reduce its environmental impact.

- Incident Investigations:

Incident investigations are conducted for all accidents and near-misses. The Company ensures that corrective actions are implemented based on these investigations. Additionally, lessons learned are shared across departments through horizontal

deployment to prevent similar incidents in the future.

- **Training and Awareness Programs:**

Regular training and awareness programs are provided to all employees keeping them informed of the latest safety practices and hazard management techniques.

The Company recognizes its responsibility to identify workplace hazards proactively and address them effectively. As part of this commitment, comprehensive hazard identification and risk assessment studies are carried out across all departments. These assessments help identify both routine and non-routine work-related hazards. Based on the findings, targeted control measures are implemented to manage and mitigate identified risks. The Company remains committed to the continuous identification and evaluation of hazards to maintain a safe and healthy work environment for all personnel.

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

Yes, the Company has implemented a structured framework that enables employees to report work-related hazards and to withdraw from unsafe situations. This protocol is outlined in the comprehensive Hazard Identification and Risk Assessment (HIRA) documentation, ensuring systematic management of workplace risks. We have established processes for workers to report work-related hazards and remove themselves from risks, including:

- Consultation and participation system
- Safety committee meetings
- Near-Miss/Unsafe observation/unsafe condition reporting system
- Monthly safety training

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

Currently, the Company does not provide employees with access to non-occupational medical and healthcare services.

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

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

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

The company prioritize the safety and well-being of employees through a range of comprehensive initiatives aimed at fostering a secure and healthy work environment. The company focus on Training & Development to enhance employee awareness and preparedness regarding potential hazards, best safety practices, and emergency procedures. Safety remains integral to our operations, with robust systems and procedures in place across all EPC and O&M sites. This includes mandatory safety training for all site entrants and a work permit system that ensures

supervisors are informed of activities and required safety measures before work begins. The company promotes a healthy workplace by providing clean water, hygienic accommodations, and rest shelters. In response to heat stress, the company offer refreshments and adjusts work hours during the summer to protect our workforce. These efforts reflect our unwavering commitment to safety and health at EMS Limited.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	None	Nil	Nil	None
Health & Safety	Nil	Nil	None	Nil	Nil	None

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	100.00
Working Conditions	100.00

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.

Nil, as there were no significant risks or concerns reported during the current reporting period.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

The company does not have a life insurance policy or compensatory package in place for employees in the event 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.

We source materials exclusively from vendors listed on the Government-approved vendor list, which indicates their compliance with statutory requirements. Thus, the Company has not established any separate and formal mechanism for the said purpose.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil		Nil	
workers				

5. 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)

Currently, the Company does not offer this facility to employees. Nonetheless, it is in the process of planning to implement this service in the near future.

6. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	

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

Not applicable, as no assessment was carried out during the reporting period.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

Stakeholders are vital to the company's success, and EMS is committed to building strong relationships with them. The company categorizes stakeholders—both internal and external—based on their influence on the business and the company's impact on them. Key stakeholders include customers, employees, suppliers, investors, regulators, and community. Identifying and prioritizing these groups' helps us empower people, achieve sustainable growth, and foster better relationships.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> Email SMS Meetings Feedback Website Letter 	As and when required	<ul style="list-style-type: none"> To provide better service to customers and address their commercial and technical issues Transparent and timely communication to provide updates on the status of contracts/supplies Respond to customer demands and expectations Improve customer experience, product and service quality
Employees	No	<ul style="list-style-type: none"> Email Face to face Employees initiative Get together 	As and when required	<ul style="list-style-type: none"> Working environment Career enhancement Long-term strategy plans, training and awareness Health, safety and engagement initiatives Encouragement to Work
Suppliers	No	<ul style="list-style-type: none"> Meetings Agreement, Annual Reports Compliance Filings, Survey and Feedback 	As and when required	<ul style="list-style-type: none"> To improve service levels from the suppliers and address their commercial issues Long-term business relations and growth Opportunities Effective information dissemination, Technical knowledge exchange and other collaborations

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	<ul style="list-style-type: none"> Investor Calls, Analyst meets, Publication of Financial Result, Annual General Meeting, Press Release, Stock Exchange filing with BSE Limited and National Stock Exchange of India Limited, Website 	As and when required	<ul style="list-style-type: none"> To keep investors updated about the organizations performance and other corporate developments Build transparency with existing and potential investors.
Communities	Yes	<ul style="list-style-type: none"> Meetings, Field visits by programme teams 	As and when required	<ul style="list-style-type: none"> Support for CSR Projects

Leadership Indicators

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

The Board of Directors obtains feedback and oversees ESG initiatives through its various committees, which provide updates and report on implementation and performance.

- 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 Company actively engages with stakeholders to address and manage environmental and social issues. For example, Feedback from employees has resulted in strengthened safety measures and improved wellness programs. These examples demonstrate how stakeholder contributions inform and shape the Company's policies and practices, enhancing its commitment to responsible and impactful operations.

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

No such instances occurred in the reporting year, requiring action as aforementioned.

PRINCIPLE 5: Businesses should respect and promote human rights**Essentials Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	437	437	100.00	272	272	100.00
Other than permanent	00	00	0.00	00	00	0.00
Total Employees	437	437	100.00	272	272	100.00
Workers						
Permanent	00	00	0.00	00	00	0.00
Other than permanent	1029	00	0.00	00	00	0.00
Total Workers*	1029	00	0.00	00	00	0.00

* The company engages only Other than permanent workers through third-party agencies. The workers are not on the company's payroll, and their training is provided by the agency. For the FY 2022-23, the details of Other than permanent workers are not quantified.

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

Category	FY 2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	437	40	9.15	397	90.85	272	32	11.77	240	88.23
Male	422	38	10.00	384	90.00	262	32	12.22	230	87.78
Female	15	2	13.33	13	86.67	10	0	0.00	10	100.00
Other than Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Workers										
Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Other than* Permanent	1029	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	994	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	35	00	0.00	00	0.00	00	00	0.00	00	0.00

* The company engages only Other than permanent workers through third-party agencies. The workers are not on the company's payroll, and workers' wages is provided by the agency. For the FY 2022-23, the details of Other than permanent workers are not quantified.

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (Rs./ Monthly)	Number	Median remuneration/ Salary/ Wages of respective category (Rs./ Monthly)
Board of Directors (BoD)*	4	50,00,000	3	10,00,000
Key Managerial Personnel**	1	2,00,000	0	0
Employees other than BoD and KMP	437	18,000	15	14,000
Workers	-	-	-	-

* Out of the four male Board of Directors (BOD) members, two Independent Directors receive no remuneration. Similarly, out of the three female BOD members, two Independent Directors also receive no remuneration. They are getting only sitting fees.

**KMP includes only CFO as Managing director and Whole Time Director are considered in BOD.

The median is calculated accordingly.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	6.78	4.55

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)

The Company is committed to fostering an optimal work environment for its employees. To address human rights concerns, employees are encouraged to engage with the HR team, which is committed to delivering prompt and effective support.

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

The Company is committed to ensuring a safe work environment and has established several key committees to support this commitment, including the Works Committee, Grievance Committee, Internal Complaints Committee under POSH, and a Whistle-Blower Committee. These committees are focused on effectively managing and resolving human rights-related issues within the organization.

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

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

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The Company is dedicated to maintaining a secure and respectful workplace through its robust POSH (Prevention of Sexual Harassment) policy. This policy is supported by specialized internal committees designed to effectively address and manage harassment issues. Additionally, the Company has implemented a proactive whistle-blower policy, which allows for the confidential reporting of concerns and safeguards individuals from potential retaliation. Our commitment extends to ensuring a workplace free from all forms of discrimination and sexual harassment. The POSH policy is designed to prevent and address such issues, providing a clear mechanism for the redressal of complaints without fear or threat of reprisals. We uphold a zero-tolerance stance towards sexual harassment, ensuring that all employees, regardless of gender or sexuality, are protected and supported.

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

The Company acknowledges the importance of upholding and respecting human rights across all aspects of its operations. However, currently human rights requirements do not form part of our business agreements and contracts. We are open to exploring the same in the coming years.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% offices and operating sites.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

Note: The Assessments are being done internally.

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

The assessments revealed no significant risks; however, the Company is equipped with a strong mechanism to address and resolve any human rights issues that might emerge.

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

The Company is dedicated to employee well-being and has embedded a grievance redressal policy within its code of conduct. Throughout the reporting period, there have been no reported human rights issues. The Company remains steadfast in its commitment to fundamental human rights principles across all its operations. While no significant human rights concerns or grievances have arisen, the Company has proactively enhanced its procedures to mitigate potential human rights risks within its owned operations and value chain.

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

The Company diligently monitors compliance with all relevant human rights laws and policies across its entire operations. However, no formal Human Rights due diligence has been conducted.

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, the Company has ensured that its premises and offices are accessible to employees and workers with disabilities. We have proactively designed our facilities to include easily accessible lift and other accommodations to meet the needs of differently-abled individuals. Our goal is to provide a barrier-free environment that offers equal opportunities for everyone.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

At present, no assessments are being conducted for Value Chain Partners.

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

For the purposes of Principle 6, data from only two offices has been taken into consideration, since the Company does not own any factories or plants.

Essential Indicators

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

Parameter	FY 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	1,62,842.40	1,37,592.00
Total fuel consumption (E)	5,66,468.35	5,36,098.68
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	7,29,310.75	6,73,690.68
Total energy consumed (A+B+C+D+E+F)	7,29,310.75	6,73,690.68
Energy intensity per rupee of turnover	0.000101	0.000139
<i>(Total energy consumption/ Revenue from Operations) -MJ/Rs</i>		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0023	0.0031
<i>(Total energy consumed / Revenue from operations adjusted for PPP) -MJ/Rs</i>		
Energy intensity in terms of physical output- GJ/Metric tonne	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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company is not categorized as a Designated Consumer under the PAT Scheme.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater -	-	-
(iii) Third party water - Municipality	30.67	20.91
(iv) Seawater / desalinated water	-	-
(v) Others -	-	-
<i>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</i>	30.67	20.91
Total volume of water consumption (in kilolitres)	6.13	4.18
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - Kilolitres/Rs	0.0000000009	0.0000000009
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000000191	0.0000000191
(Total water consumption / Revenue from operations adjusted for PPP) - Kilolitres/Rs		
Water intensity in terms of physical output- Kilolitres / Metric tonne	Not Applicable	

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment - Municipal Drainage	24.54	16.73
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	24.54	16.73

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The company currently does not have Zero Liquid discharge mechanism in place. However, plans are being developed to establish an efficient system in the coming years.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NO _x	The company has not evaluated the given aspects of air emissions.		
SO _x			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – (CO)			

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	32.87	32.33
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	37.09	30.96
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO ₂ equivalent/Rs		0.00000010	0.00000013
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) Metric tonnes of CO ₂ equivalent/Rs		0.00000022	0.00000029
Total Scope 1 and Scope 2 emissions intensity in terms of physical output		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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The company currently does not have a project related to the reduction of GHG emission but the company recognizes the importance of greenhouse mitigation and it is actively exploring opportunities to implement sustainable projects in the near future.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please Specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any.- Municipal solid waste	0.750	0.725
Total (A+B + C + D + E + F + G + H)	0.750	0.725
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonne/Rs	0.0000000010	0.0000000015
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000000023	0.0000000033
(Total waste generated / Revenue from operations adjusted for PPP) - Metric tonne/Rs		
Waste intensity in terms of physical output-Metric tonne/ Metric tonne	Not Applicable	
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste- Plastic, Hazardous and Non-Hazardous waste		
(i) Recycled - Given to Municipality	0.750	0.725
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	0.750	0.725
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The company currently does not have a formal waste management strategy in place. However, the Company is actively assessing its processes to develop and implement a comprehensive plan that aligns with industry best practices and environmental regulations.

9. 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	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.
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The company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

10. 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
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Not Applicable. According to the Ministry of Environment, Forest & Climate Change (MoEF), the industry or its operations are not required to obtain environmental clearance or conduct an Environmental Impact Assessment (EIA)

11. 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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	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 taken, if any action
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Yes, the Company diligently conforms to all relevant environmental laws and regulations, ensuring robust environmental stewardship.

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:

- (i) Name of the area- Not Applicable
- (ii) Nature of operations- Not Applicable
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	Our Company is situated in regions where water availability is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Our Company is situated in regions where water availability is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Scope 3 emissions are calculated based on the waste generated by the company, the quantity of waste disposed of, and the methods used for disposal.

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) (Limited)	Metric tonnes of CO ₂ equivalent	0.016	0.015
Total Scope 3 emissions per rupee of turnover		0.00000000000022	0.00000000000032

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, evaluation is not being conducted by any external agency

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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.

The company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
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The Company acknowledges the importance of emission reduction but currently does not have specific initiatives in place. However, the Company is committed in exploring and implementing strategies in the near future to align with environmental sustainability goals.

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

We are in the process of developing and implementing a comprehensive Disaster Management Plan. The plan will encompass strategies for prevention, preparedness, response, and recovery, enabling us to swiftly and effectively manage any disruptions. The Company's goal is to minimize potential impacts on our operations and maintain the highest standards of safety and security. We are dedicated to continuous improvement and will regularly update this plan to address emerging threats and evolving best practices, positioning our company to navigate future challenges with confidence and agility.

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?

The Company has not undertaken any mitigation or adaptation measures as of yet.

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

The Company has not undertaken any assessment of its value chain partners.

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.

The Company is not affiliated with any trade and industry chambers and associations.

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)
Nil		

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

Name of authority	Brief of the case	Corrective active taken
There were no adverse orders reported during the financial year 2023-24.		

Leadership Indicators

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

Sr. 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 did not engage in advocating any public policy positions during the reporting period.					

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
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The Company did not engage in any projects necessitating a Social Impact Assessment (SIA) as per regulatory requirements.

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	No. of Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
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Not applicable, because no such projects were undertaken.

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

The company has established innovative communication channels to help the community express their concerns and grievances. Through its varied corporate social responsibility (CSR) initiatives, the company engages with the community regularly, building a strong partnership for mutual growth. The progress of these initiatives is consistently monitored to ensure transparency and prompt resolution of any issues that arise. Further, the Company has a Grievance redressal committee in place wherein the aggrieved can report their grievance in grievance register. Grievances can be addressed to cs@ems.co.in.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers		Not quantified for the reporting years.
Directly from within India		

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

Location	FY 2023-24	FY 2022-23
Rural	9.73	14.36
Semi-Urban	50.95	74.26
Urban	8.74	9.88
Metropolitan*	30.58	1.50

* The data on job creation in smaller towns considers only permanent employees in specified locations, expressed as a percentage of total wage costs. Workers are not on the company payroll and are covered by third-party agencies are not included in this data.

**The percentage difference in wages paid to persons employed in metropolitan areas is because of an increase in the number of employees, and changes/ closures/increase in project locations.

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, as no SIA was carried out.	

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)
None, as the Company's CSR projects are not conducted in designated aspirational districts.			

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

The Company does not yet have a preferential procurement policy. Our procurement process is guided by the requirement to source materials exclusively from vendors listed on the Government-approved vendor list. This approach ensures that all materials are sourced from suppliers who meet the necessary sustainability and quality standards, supporting regulatory compliance and our commitment to responsible sourcing practices. While our focus is on adherence to this approved list, we remain open to exploring ways to integrate additional social responsibility criteria into our procurement strategy in the future.

- (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
The required fund of ₹209.66 lakhs will be transferred to the fund specified under Schedule VII, in accordance with the proviso of Section 135(5) of the Companies Act, 2013. This transfer will be completed in due course, but no later than September 30, 2024.			

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

Essential Indicators

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

The Company has implemented a comprehensive system for managing consumer complaints and feedback. This system includes accessible communication channels, responsive customer service, and a mail address (ems@ems.co.in) to ensure timely responses. An escalation process is also in place to resolve issues efficiently. Additionally, feedback is systematically analysed to drive continuous improvements in our products and services. This robust system reflects the Company's commitment to customer satisfaction and ongoing enhancement.

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	Not applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24		Remarks	FY 2022-23		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	None	Nil	Nil	None
Advertising	Nil	Nil	None	Nil	Nil	None
Cyber-security	Nil	Nil	None	Nil	Nil	None
Delivery of essential services	Nil	Nil	None	Nil	Nil	None
Restrictive Trade Practices	Nil	Nil	None	Nil	Nil	None
Unfair Trade Practices	Nil	Nil	None	Nil	Nil	None
Other	Nil	Nil	None	Nil	Nil	None

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

The Company has developed an extensive Cyber Security policy that provides clear guidelines for managing and mitigating cyber security risks. This policy is accessible to all employees through the Company's intranet.

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

Not Applicable

- 7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches:

No data breaches were reported for the financial year 2023-24.

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

There have been no occurrences of data breaches involving customers' personally identifiable information.

- c. Impact, if any, of the data breaches:

Not Applicable, as there were no data breaches in the reporting year

Leadership Indicators

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

The Company utilizes various platforms, such as its website and media advertisements, to provide comprehensive information about its products. These channels offer detailed insights into its offerings, enabling consumers to explore and understand the products and services more thoroughly.

Official website: [https:// www.ems.co.in](https://www.ems.co.in) .

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

Not applicable

- 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)**

There is no product display requirement mandated by law that applies to us. We have not carried out any consumer satisfaction survey for any of our services.



- **Ethical Conduct and Anti-Corruption Measures:**

- SDG 16: Peace, Justice, and Strong Institutions – The implementation of Anti-Corruption & Bribery Policies and a code of conduct addresses the goal of promoting peace, justice, and accountable institutions by combating bribery, corruption, and unethical practices.

- **Water and Wastewater Management Services:**

- SDG 6: Clean Water and Sanitation – Specializing in water and wastewater management directly supports the goal of ensuring the availability and sustainable management of water and sanitation for all.

- **ISO Certifications:**

1. **ISO 45001:2018, OHSAS 18001:2007 – Occupational Health and Safety Management System:**

- SDG 3: Good Health and Well-being – Focuses on ensuring healthy lives and promoting well-being through occupational health and safety measures.

2. **ISO 9001:2015 – Quality Management System:**

- SDG 9: Industry, Innovation, and Infrastructure – Enhances quality management and supports sustainable industrialization and innovation.

3. **ISO 14001:2015 – Environmental Management System:**

- SDG 13: Climate Action – Promotes environmental sustainability and helps in addressing climate change through effective environmental management.



Note:

*All SDG Mapping done against respective principles are based on an indicative SDG mapping matrix provided in national guidelines on responsible business conduct by MCA,GOI. All the mentions of the SDG is the intellectual property of respective organisations and copyright of all the logos used belong to respective organisations/institutions.