

Date: 3rd September 2024

BSE Limited (BSE) Department of Corporate services Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	National Stock Exchange of India Limited (NSE) Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051
Scrip Code: 500136	Symbol: ESTER

Dear Sir/Madam,

Subject: Business Responsibility and Sustainability Report (BRSR) for the financial year 2023-24

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith “Business Responsibility and Sustainability Report” for the financial year 2023-24, which also forms part of the Annual Report of the Company.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,
For Ester Industries Limited

Poornima Gupta
Company Secretary & Compliance Officer

Encl: as above

Ester Industries Limited

Corporate Office : Block-A, Plot No. 11, Infocity-I, Sector-34, Gurgaon - 122001 Haryana, India
Phone : +91-124-2656100, 4572100 **Fax :** +91-124-4572199, 2656199 **E-Mail :** info@ester.in **Website :** www.esterindustries.com

Regd. Office & Works : Sohan Nagar, P. O. Charubeta, Khatima - 262308 Distt. Udham Singh Nagar, Uttarakhand
Phone : EPABX No. (05943) 250153-57 Fax No.: (05943) 250158

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A – GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Company	L24111UR1985PLC015063
2.	Name of the Company	ESTER INDUSTRIES LIMITED
3.	Year of Incorporation	1985
4.	Registered office address	Sohan Nagar, PO Charubeta, Khatima-262308, Distt. Udham Singh Nagar, Uttarakhand
5.	Corporate address	Plot No. 11, Block-A, Infocity-I, Sector -34, Gurugram-122001, Haryana
6.	E-mail	investor@ester.in
7.	Telephone	+91 (0124) 4572100
8.	Website	www.esterindustries.com
9.	Financial year for which reporting is being done	1 st April 2023 to 31 st March 2024
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited; and 2. The National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 4697.7 lacs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Poornima Gupta Company Secretary & Compliance Officer Email – poornima.gupta@ester.in Contact – 0124 - 4572208
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)	Disclosures under this report are made on standalone basis and pertain only to Ester Industries Limited
14.	Name of assurance provider	Not applicable. The company is not amongst top 150 listed entities as on 31 st March, 2024
15.	Type of assurance obtained	

II. Products/Services

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

Description of Main Activity	Description of Business Activity	% of turnover of the entity
Packaging Film Business	Packaging Film Business consist of Polyester Chips, BOPET Films, Metallized BOPET Films and Coated Films. Varieties of Films that are produced are Shrink PET Film, Holographic Film, Window Film, Metalized Paper etc. It serves customers both in National and International Markets.	88.15
Specialty Polymer Business	Specialty Polymers serve end user applications like carpets, textiles, technical textiles packaging and electronics. It primarily serves customers in International Markets.	11.85

17. Products/services sold by the entity (accounting for 90% of the entity's turnover) –

Sr. No.	Product/Services	NIC Code	% of total turnover contributed
1.	Polyester Chips	22201	10.25
2.	BOPET Film	22201	77.90
3.	Specialty Polymers	22201	11.85

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	2	1	3
International	0	0	0

19. Markets served:

a) Number of locations

Locations	Value (in numbers)
National (No. of states)	Pan-India
International (No. of countries)	46

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

The contribution of exports as a percentage of total turnover of Company on standalone basis is 35.09%.

c) A brief on types of customers

The Company's customer base consists of organizations under flexible packaging, labels, FMCG, manufacturing, carpets, textiles, technical textiles, automotive and electronics.

IV. Employees

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

a) Employees and Workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	401	391	97.5	10	2.5
2.	Other than permanent (E)	36	36	100	0	0
3.	Total employees (D + E)	437	427	97.7	10	2.3
Workers						
4.	Permanent (F)	121	121	100	0	0
5.	Other than permanent (G)	338	338	100	0	0
6.	Total employees (F + G)	459	459	100	0	0

b) Differently abled Employees and Workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	1	1	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1	1	100	0	0
Differently abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total employees (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and % of Females	
		No. (B)	% (B / A)
Board of Directors	12	2	16.67
Key Management Personnel (including Charman & Managing Director and Whole Time Directors)	5	1	20

22. Turnover rate for permanent employees and workers

Particulars	FY 2023-24 (Turnover rate in %)			FY 2022-23 (Turnover rate in %)			FY 2021-22 (Turnover rate in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.39	47	18	24.57	25	31.74	20.74	-	20.74
Workers	5.62	0	5.62	8.78	-	8.78	6.31	-	6.31

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

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

Sr. No.	Name	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.	Wilemina Finance Corp.	Holding Company	52.49	No
2.	Ester Filmtech Limited	Wholly Owned Subsidiary	100	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
(ii) Turnover (in Rs.) (FY 2023-24): ₹ 85,538.87 Lacs
(iii) Net worth (in Rs.) (FY 2023-24): ₹ 82,623.37 Lacs

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) If yes, then provide web-link for grievance redress policy	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. Manual Register maintained at factories and office for Grievances	0	0	None	2	0	None
Investors (other than shareholders)	Yes investor@ester.in	0	0		0	0	
Shareholders	Yes MAS Services Limited serves as the appointed Registrar and Share Transfer Agents for addressing any shareholders inquiries, requests and grievances. Shareholders can also lodge their grievances at scores portal www.scores.gov.in or by writing to the Company at investor@ester.in	8	0		21	0	

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
	If yes, then provide web-link for grievance redress policy	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
Employees and workers	Yes https://www.esterindustries.com/sites/default/files/Whistle_blower_policy.pdf	0	0		0	0	
Customers	Yes. We have a well-defined procedure for redressal of customer complaints.	54	1		38	3	
Value chain partners	Yes. We have a well-defined procedure for redressal of Complaints, if any of value chain partners.	0	0		0	0	

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive / negative Financial implications
1.	Air emissions	Risk	Penalties and fines may be imposed for breaching prescribed limits of emissions imposed by State Pollution Control Board (SPCB)	Monitoring all emissions in both the manufacturing locations of the Company.	Negative
2.	Waste Management	Risk	Waste Management practices that are not efficient, adequate and effective may be a risk to environment	We have adopted waste management practices that are efficient and effective to the environment	Negative
3.	Energy Management	Opportunity	Company continues to incur expenditure for optimizing energy consumption that leads to reducing GHG emissions	N.A.	Positive
4.	Occupational Health and Safety	Risk	Occupational health & safety risks due to the nature of operations of the Company	We have Environment Health and Safety (EHS) system in place to ensure minimal industrial accidents	Negative
5.	Water conservation	Opportunity	Recycling and reuse of water using Effluent Treatment Plant (ETP) facilities that ensures minimal wastage of water resource.	N.A.	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive / negative Financial implications
6.	GHG emission reduction	Opportunity	Implement energy efficient measures, use of fuels and electricity from renewable resources to implement initiatives undertaken towards GHG emission reduction.	N.A.	Positive
7.	Corporate Governance Practices	Opportunity	Code of Conduct of the Company incorporates the principles by which the Company and its employees are guided.	N.A.	Positive
8.	Community relations and engagement	Opportunity	CSR activities undertaken by the Company focus on healthcare, sanitation, education, eradication of hunger, poverty and malnutrition leads to development of people in the region.	N.A.	Positive
9.	Innovation, Research and Development	Opportunity	Continuous R&D efforts ensure development of new products for the market.	N.A.	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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/No)	Yes	No	Yes	Yes	Yes	No	No	Yes	No
			<i>The policies pertaining to Principles No. 2, 6, 7 and 9 have been implemented. Management has started the process of getting these policies approved by the Board of Directors.</i>								
	c.	Web-link of the policies, if available	The policies pertaining to P1, P3, and P4 are available on the website of the Company and can be accessed at https://www.esterindustries.com/policies and rest all policies are available on the intranet of the Company.								
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4.		Name of the national and international codes/certifications/labels/standards (e.g. Forest stewardship council, Fairtrade, Rainforest alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) mapped to each principle.	ISO 50001:2018 Food Safety System certification 22000 ISO 45001:2018 ISO 14001: 2015 ISO 9001:2015 Certificate OEKO-TEX STANDARD 100 Global Recycled Standard (4.0) ISCC-PLUS-Cert-IN201-20231139								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9									
5.	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	In line with our identified material topics, we have taken the following targets and commitments: 1. Continue to have Injury Free Workplace 2. Enhance women participation across organization 3. Minimize the impact of its activities on the environment by reducing carbon emissions																	
6.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	There is a mechanism in place to monitor actual performance vis-à-vis targets and commitments. Actual performance will be updated as part of our ESG disclosures.																	
Governance, leadership and oversight																			
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	It has been our belief that sustainability and growth co-exist and an organization's long-term success to a large extent is determined by its response to environment, society and governance. To achieve sustainability, inclusivity and prosperity, we are making concerted efforts to bring about equalities within and beyond the organization, earn and retain the trust of our stakeholders, and build a greener tomorrow. We make/sell the products which meet the statutory requirement as prescribed by relevant authorities and deliver solutions in the form of leading, sustainable, and trustworthy products in our area of operation. All the production and distribution activities follow the prescribed Waste Management requirements.																	
8.	Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	Mr. Arvind Singhania, Chairman & CEO under the guidance of the Board of Directors and its Committees, is responsible for implementation and oversight of the Business Responsibility and Sustainability Policies.																	
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 Board members periodically monitor the financial, environmental, and social performance of the Company while addressing key risks and opportunities. The Company also has a Risk Management Committee which reviews entity wide risks including ESG risks.																	
10.	Details of review of NGRBCs by the company																		
	Subject for review	Indicate whether the review was undertaken by Director / committee of the board/ any other committee									Frequency (Annually/ half-yearly/ quarterly/ any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	The policies are reviewed as needed								
	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	The compliances are checked quarterly, and policies are updated as and when required								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency	P1	P2	P3	P4	P5	P6	P7	P8	P9	No Independent assessment/evaluation was conducted. However, the Company conducts the review of the policies internally, as and when required.								
12.	If answer to question (1) above is "No" i.e., not all principles are covered by a policy, reasons to be stated	Not Applicable																	

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	7	The Board of Directors are familiarized inter alia on the following: 1. Business Performance updates 2. Business and Sustainability strategy 3. Governance, Compliance and Regulatory updates	100
Key Managerial Personnel	7	The KMPs are familiarized inter alia on the following: 1. Company's Code of Conduct/Prevention of Insider Trading/UPSI 2. POSH 3. Business Performance updates 4. Governance, Compliance and Regulatory updates 5. Vigil Mechanism/Business Ethics Proposal	100
Employees other than BOD and KMPs	12	1. POSH 2. Health Awareness sessions with External Expert 3. Anti Bribery/corruption and trade secrets 4. Work Ethics	68
Workers	8	Health and safety and skill upgradation, on the job trainings etc.	76

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

During FY 2023-24, there were no fines/penalties/punishment/award/compounding fees/settlement as prescribed in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Not applicable

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

Ester has a dedicated anti-bribery policy. Besides this, the company also has Code of Conduct ("Code"). All the employees are required to abide by the values and ethics of the company as stated in the Code. The Code compels the employees to be ethical, accountable and transparent in their day-to-day office work and addresses issues beyond corruption and bribery. It also lays down additional provisions for the board members as well as Key Management Personnel (KMP) for compliance with the code. Link to Ester's Code of Conduct: <https://www.esterindustries.com/policies> and Anti-bribery policy is available on the intranet of the Company.

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

Particulars	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

Particulars	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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

Not applicable, as we do not have any instances of corruption/conflicts of interest against Directors and KMPs.

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	15.70 days	17.50 days

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	a. Purchases from trading houses as % of total purchases	Remark: In the vendor master, there was no need to classify vendors in traders/ manufacturer category before SEBI notified amendment in BRSR format and hence this information cannot be ascertained. We have started to modify vendor master and will be able to provide required details from FY 25 onwards.	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	20%	27%
	b. Number of dealers /distributors to whom sales are made	72	143
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	64%	63%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.28%	0.04%
	b. Sales (Sales to related parties / Total Sales)	8%	1%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties /Total Investments made)	84%	64%

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 product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively.

Particulars	FY 2023-24	FY 2022-23	Details of improvements in Environmental and social impacts
R&D	Company makes investments in projects targeting reduction in emissions, improved health and safety of the employees and minimizing adverse impact on environment. However, we have not measured the impact specifically.		
Capex			

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

Innovation and Sustainability are at the core of Ester's endeavours and fundamental to its strategy and vision. We believe in nurturing long term relationship with our value chain partners which is based on trust, fairness and transparency. The Company follows a Standard Operating Procedure (SOP) while onboarding a supplier. This SOP consists of parameters including and not limited to economic viability, business continuity, product quality, adherence to standard environment, health and safety compliances and certifications, approval from R&D, etc.

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

83%

We are committed to building a responsible and sustainable supply chain framework that aligns with our core values and supports a better future for all.

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.

Ester engages with certified e-waste handlers for disposal of e-waste. The Company receives disposable and re-cycling certificates from the respective e-waste vendors.

Plastics - Capabilities have been developed by Ester to recycle non-usable metallized BOPET film using the de-metallization process. This process has enabled Ester to reduce consumption of virgin raw material. Also, hazardous waste gets disposed of through certified vendors.

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.

No. However we are registered as an Authorized Re-cycler of Polyester waste and have applied for the registration under the category of importer and intermediate material manufacturer on the CPCB plastic EPR portal.

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

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	391	229	58.56	391	100	0	0	391	100	0	0
Female	10	5	50	10	100	10	100	0	0	0	0
Total	401	234	58.35	401	100	5	1.25	391	97.5	0	0
Other than Permanent Employees											
Male	36	36	100	0	0	0	0	36	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	36	36	100	0	0	0	0	36	100	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	121	121	100	121	100	0	0	121	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	121	121	100	121	100	0	0	121	100	0	0

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Other than Permanent Workers											
Male	338	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	338	0	0	0	0	0	0	0	0	0	0

Note: Other than permanent workers are contracted via 3rd party and responsibility of their well-being lies with the contractors only and we ensure that the contractors meet with the statutory requirements.

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	0.09%	0.07%

2. Details of retirement benefits, for Current Financial Year 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	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	N.A.	100	100	N.A.
ESI	35	7	Yes	38	10	Yes
Superannuation	13	0	Yes	15	0	Yes

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 offices of Ester are accessible to all its employees.

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.

Ester is committed to providing and promoting an atmosphere in which employees can realize their maximum potential at the workplace.

We have Equal Opportunity Policy and the objective of this policy is to provide equal opportunities to all its employees and all qualifying applicants for employment, without regard to their race, religion, caste, colour, ancestry, marital status, sex, age, nationality and disability. The Company strives to maintain a work environment that is free from any discrimination based on above considerations.

The Equal Opportunity Policy is available on the intranet of the Company.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

(If Yes, then give details of the mechanism in brief)	
Permanent workers	The Company has a Whistle Blower Policy and Code of Conduct in place which provides guidance to workers to raise any concern or issue that they may prefer to bring to the notice of the management.
Other than permanent workers	Other than permanent workers in the Company are contracted via 3rd parties and their grievance redressal mechanism rests with the contractors. Company ensures that all norms and regulations are adhere to while working in the plants.
Permanent employees	The Company has a Whistle Blower Policy and Code of Conduct in place which provides guidance to employees to raise any concern or issue that they may prefer to bring to the notice of the management.
Other than Permanent Employees	Other than permanent employees in the Company are contracted via 3rd parties. Company ensures that all norms and regulations are adhere to while working in the Company.

7. Membership of employees and workers 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	401	0	0	419	0	0
Male	391	0	0	416	0	0
Female	10	0	0	3	0	0
Total Permanent Workers	121	121	100	129	129	100
Male	121	121	100	129	129	100
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	391	265	67.7	94	24	416	20	4.8	24	5.77
Female	10	1	10	2	20	3	0	0	0	0
Total	401	266	66.3	96	23.9	419	20	4.77	24	5.73
Workers										
Male	121	92	76	34	28	129	8	6.2	12	9.3
Female	0	0	0	0	0	0	0	0	0	0
Total	121	92	76	34	28	129	8	6.2	12	9.3

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	391	391	100	416	416	100
Female	10	10	100	3	3	100
Total	401	401	100	419	419	100
Workers						
Male	121	0	0	129	0	0
Female	0	0	0	0	0	0
Total	121	0	0	129	0	0

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, what is the coverage of such a system?

Yes, occupational health and safety management system has been implemented for health and well-being of the employees of the Company. It covers the entire operations including manufacturing facilities and offices. Awareness sessions are conducted on EHS related aspects for the employees and workers. The Company organizes various programs and discussions with medical practitioners. Systems have been implemented in accordance with the applicable standards.

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

- Cross Functional Audit
- Theme-based inspection
- Audit by Management
- Why-why analysis
- Work permit system
- Near miss reporting system
- Gemba walk
- Hazard identification & Risk assessment with Shop floor employees
- Internal & External audit
- Work zone monitoring, analysis of Noise assessment

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 processes for workers to report the work-related hazards and to remove themselves from such risks. Workers are given trainings and awareness sessions on a regular basis on identifying work related hazards. Additionally, everyone is encouraged to report work related hazards to the plant EHS department to ensure timely corrective action.

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

We have qualified doctors and paramedics staff to manage Health Care Centre in factories. We have retained doctors who visit our office/factories on regular basis to provide non-occupational medical and healthcare advice in general. The employees are also entitled to visit retained doctor's clinic as and when required.

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	2.2	0
	Workers	0.75	2.79
Total recordable work-related injuries	Employees	2	0
	Workers	1	1
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

- Review of CAPA (Corrective and Preventive Actions) status of past incidents.
- All reportable incidents (major or minor), including near misses are recorded and appropriate actions are taken to address the safety concerns.
- An EHS Apex committee has been instituted which meets on a quarterly basis to discuss and find solutions to the safety/health related issues that have been recorded. A closure of such issues is critical, which is monitored at the Plant Head level.
- Further, EHS committees have also been formed at a department level, which monitor the Health & Safety incidents/issues on a monthly basis.
- Awareness and reinforcement through Safety & Health trainings. We conduct trainings basis our EHS training calendar. 'Tool Box talk' is conducted on regular basis before deployment of employee on a job. We ensure 100% of new employees to go through EHS induction program.

- For any health related matters or emergencies we have a dispensary on the premises, along with a fully equipped ambulance at plant.
- There are periodic Safety Audits to identify any unsafe condition or unsafe acts.

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

Category	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	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year

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

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

Corrective actions defined and executed through the EHS Committee are as follows:

- Strengthened “permit of work” system.
- Strengthened “Change Management System”.
- Training on SOP related to critical activities.
- Upgradation of fire separation of OLC-2 shop.
- Upgradation of Firefighting pump & underground water line change to overhead water line.
- Using the retractable-type knife.
- Guarding all rotatory part.
- Established the emergency escape route and charted out a new emergency exit.
- Installed water sprinkler system to mitigate any ammonia gas leakage.

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.

Any individual or group of individuals or institution that adds value to the business chain of the Company is identified as a core stakeholder. Ester Industries Limited has recognized both, internal stakeholder which includes employees and leadership and external stakeholder which includes external channels such as regulators, investors and community.

Ester has conducted a full-fledged materiality assessment which involves a process of stakeholder engagement. The company reached out to various groups of identified stakeholders through one-on-one calls with investors, supply partners and employees to gauge their view.

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
Regulatory bodies	No	<ul style="list-style-type: none"> • Regulatory fillings • Meetings • Emails • Through Industry Associations 	As per requirement	<ul style="list-style-type: none"> • Compliance requirement • Upcoming rules and regulations • Industry representation on key matters

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
Shareholders	No	<ul style="list-style-type: none"> Regulatory fillings Company website Quarterly publication of results in newspapers followed by earning call Periodic Analysts' briefing 	As per requirement	<ul style="list-style-type: none"> Financial and non-financial Performance Response to queries
Suppliers	No	<ul style="list-style-type: none"> Emails Periodic meetings Visits to supplier's facilities Website 	As per requirement	<ul style="list-style-type: none"> Business opportunities, quality and safety of inputs Supplier evaluation programme Materials management Issues faced by Company/ suppliers Query and grievance redressal
Customers	No	<ul style="list-style-type: none"> Emails Meetings Conferences Joint efforts on product development 	Regularly	<ul style="list-style-type: none"> Product innovation and life-cycle efficiency Resolution of Customer Complaints Quality and Safety New products offerings
Employees	No	<ul style="list-style-type: none"> Emails Notice board Meetings Open house sessions with Senior management Grievance mechanism Performance feedback Focused trainings and awareness sessions Intranet 	Regularly	<ul style="list-style-type: none"> Career growth prospects Learning and development programs Trainings Rewards and Recognition Occupational Health and Safety Work environment and policies Grievance redressal mechanism Ethics and transparency IT enablement & digitisation Employee-oriented work policies
Local Communities	No	CSR projects	Regularly	<ul style="list-style-type: none"> Social concerns in the region Minimising negative environmental impact Local employment Local infrastructure development and providing education facilities

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	401	240	59.8	419	242	57.76
Other than permanent	36	0	0	45	0	0
Total Employees	437	240	54.9	464	242	52.15
Workers						
Permanent	121	85	70.2	129	98	75.97
Other than permanent	338	0	0	516	0	0
Total Workers	459	85	18.5	645	98	15.19

Note: Currently, we have a Code of Conduct and Policy on Sexual Harassment in place which covers the aspects of human right. The employees are mandated to abide by these policies before joining the Company. Additionally, extracts of the Factory Act prohibiting child/bonded labour and minimum wages are displayed in factory and office premises for perusal of all employees.

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	401	0	0	401	100	419	0	0	419	100
Male	391	0	0	391	100	416	0	0	416	100
Female	10	0	0	10	100	3	0	0	3	100
Other than Permanent	36	0	0	36	100	45	0	0	45	100
Male	36	0	0	36	100	45	0	0	45	100
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	121	0	0	121	100	129	0	0	129	100
Male	121	0	0	121	100	129	0	0	129	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	338	206	60.9	132	39.05	516	354	68.6	162	31.39
Male	338	206	60.9	132	39.05	516	354	68.6	162	31.39
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages –

a. Median remuneration/Wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	10	1,45,000	2	65,000
Key Managerial Personnel*	4	1,29,54,582	1	13,33,956
Employees other than BOD and KMP	387	5,01,000	9	8,67,198
Workers	121	3,88,736	0	0

*Company Secretary Ms. Poornima Gupta (KMP) was appointed w.e.f. 12th July 2023.

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

Category	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	2.56%	0.98%

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)

We attach lot of value to 'Human Rights' and are committed to create healthy working environment for all our employees to ensure protection of such rights.

Yes, the Company has a Whistle Blower Policy, Code of Conduct and various other policies in place to address human rights impacts or issues caused or contributed to by the business. The Chairman of the Audit Committee is responsible for addressing any human rights issues brought to his attention caused or contributed to by the business.

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

At Ester, guidance on human rights issues is covered as a part of its Code of Conduct. The Company has a Whistle Blower Policy that allows and encourages its stakeholders to raise concerns about the violations against the Code of Conduct. Necessary actions are taken to address the concerns/issues in the best interest of the aggrieved person and the Company, by the Chairman of the Audit Committee.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Category	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The Whistle Blower policy mentions a clause on maintaining confidentiality of complainant/ensuring protection against victimization. It states that the disclosures of wrongful conduct are submitted on a confidential basis or submitted anonymously. Such disclosures are confidential to the extent possible, convenient with the need to conduct an adequate investigation. The Company is obligated to take stringent actions against any director, supervisor or employee found to have so violated this clause.

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

No. However, necessary steps are being taken to ensure that human rights form part of our business agreements and contacts.

10. Assessments of the year

Category	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	100

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

Not applicable

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

Essential Indicators

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

Parameter	Unit	FY 2023-24	FY 2022-23
From renewable sources			
Total electricity consumption (A)	GJ	0	0
Total fuel consumption (B)	GJ	6,64,465	7,00,739
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable. sources (A+B+C)	GJ	6,64,465	7,00,739
From non-renewable sources			
Total electricity consumption (D)	GJ	2,68,920	2,88,112
Total fuel consumption (E)	GJ	28,291	86,813
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non- renewable sources (D+E+F)	GJ	2,97,211	3,74,925
Total energy consumed (A+B+C+D+E+F)	GJ	9,61,676	10,75,664
Energy intensity per rupee of turnover* (Total energy consumed / Revenue from operations)	GJ/ ₹ Lacs	11.24	8.86
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/ ₹Lacs	257.23	202.81
Energy intensity in terms of physical output	GJ/MT	15.10	16.94

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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

Not Applicable

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

Parameter	FY 2023-24	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	3,58,797	4,06,677
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,58,797	4,06,677
Total volume of water consumption (in kilolitres)	3,58,797	4,06,677
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (KL/₹ Lacs)	4.19	3.35
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP) (KL/₹ Lacs)	95.97	76.68
Water intensity in terms of physical Output (KL/MT)	5.64	6.40

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – (We have an ETP with 3 stages of RO and STP)	1,44,386	1,61,229
Total water discharged (in kilolitres)	1,44,386	1,61,229

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation

We have implemented a mechanism for zero liquid discharge (ZLD) at our factory in Khatima and for the Sitarganj unit, we have entered into an agreement with CETP (Common Effluent Treatment Plant).

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

Parameter	Unit	FY 2023-24	FY 2022-23
NOx	MT	39.84	37.09
SOx	MT	14.18	13.42
Particulate matter (PM)	MT	83.59	110.43
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others-Please specify	-	-	-

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and 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	11464	10238
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	66474	54050
Total Scope 1 and Scope 2 emission intensity per rupee of turnover <i>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</i>	tCO₂e/₹ Lacs	0.91	0.53
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for purchasing power parity (PPP) <i>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)</i>	tCO ₂ e/₹ Lacs	20.85	12.12
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/MT	1.22	1.01

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

The Company has taken several initiatives to increase energy efficiency and reduce emissions. Some of the initiatives taken in financial year 2023-24 are as follows:

- In Chill roll of Film Plant-2, energy efficient water pump and motor has been installed. This has resulted in savings of 95,040 kWh per annum.
- A new energy-efficient Kaeser air dryer was installed in place of a less efficient air dryer resulting in a savings of 40,000 kWh per annum.
- During the winter season, we have stopped Air Washers & Exhaust Blower of Film Plant- 3 which has resulted in savings of about 4,11,000 kWh per annum.
- The online and offline grinder is being shut down within 10 minutes of idle running of Film Plant- 3 resulting in savings of about 5,900 kWh per annum.
- Motion sensitive lights and fans were installed in offices and workshops which has resulted in savings of 3,416 kWh per annum.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1089.46	1009.73
E-waste (B)	4.65	2.10
Bio-medical waste (C)	0.016	0.009
Construction and demolition waste (D)	0	0
Battery waste (E)	10.51	36.62
Radioactive waste (F)	0	0
Other Hazardous waste. (G) <i>(it consists of Process Residue, Waste Chemical, Used /Waste Oil, ETP Sludge and Empty Drums /Container)</i>	173.96	250.45
Other Non-hazardous waste generated (H). <i>(It consists of Boiler Ash)</i>	7452.12	8001.60
Total (A+B + C + D + E + F + G + H)	8730.716	9300.509
Waste Intensity per rupee of turnover <i>(Total waste generated/Revenue from Operations)</i> <i>(MT/₹ Lacs)</i>	0.10	0.08
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <i>(Total waste generated / Revenue from operations adjusted for PPP) (MT/₹ Lacs)</i>	2.34	1.75
Waste intensity in terms of physical output <i>[Total waste generated/Total production</i> <i>(in MT)]</i>	0.14	0.15
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Re-cycled	1263.42	1183.69
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	1263.42	1183.69
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	7455.67	8006.78
(iii) Other disposal operations	0	0
Total	7455.67	8006.78

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

The waste management systems are well defined to manage operational waste. Company generates low volume of hazardous waste. It has system in place for safe collection, transportation and disposal of the same through authorized vendors. We are also registered as an Authorized Re-cycler of Polyester waste.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable. The Company has no operations/offices in/around ecologically sensitive areas			

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year –

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company has not assessed any environmental impact during the financial year 2023-24					

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

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The company is in compliance with all the environmental regulations of the country. There have been no incidents of non-compliance from Company's end related to the environment during the financial year 2023-24.				

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

Essential Indicators

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

We are affiliated with 4 trade and industry chambers/associations at the national and state level.

- 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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	PHDCCI - PHD Chamber of Commerce and Industry	National
2	Plexconcil – The Plastics Export Promotion Council	National
3	Polyester Film Industry Association	National
4	Polyester Textile Apparel Industry Association	National

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

Name of authority	Brief of the case	Corrective action taken
The Company has not received any adverse order for anti-competitive conduct from any regulatory authorities during the financial year 2023-24.		

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
Not Applicable. No project taken up during the current financial year which requires Social Impact Assessment.					

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

Sr. No.	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
No population or their livelihoods have been displaced because of the operations undertaken by the Company. Hence no Rehabilitation and Resettlement (R&R) activities is applicable to us.						

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

We engage with local communities on a regular basis. Company has a mechanism in place to receive complaints (if any) raised by the communities that it operates in. We take necessary and adequate actions to address such complaints.

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

Category	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers (out of total purchases from within and from outside India)	9.33	8.96
Directly from within India	90.8	75.7

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	51	54
Semi- Urban	0	0
Urban	0	0
Metropolitan	49	46

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**

There is a system in place for gathering and resolving customer complaints. Our Customers Relationship Management team, marketing and sales personnel regularly interacts with the customers through visits/calls/meetings to assess & evaluate their feedback and incorporate the solutions in future dealings. Our endeavor is to resolve the complaints received/ issues raised in the shortest possible time.

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

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

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

Category	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0		0	0	
Cyber-security	0	0		3	0	
Delivery of essential services	0	0		0	0	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Other	54	1		38	3	

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

Category	Number	Reason for Call
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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

In today's date and time, continuity of operations is dependent on security and confidentiality of its information systems and associated data. There is a cyber risk management and security policy which is accessible to all the employees on the intranet of the Company.

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

No corrective actions were taken or underway on the above-mentioned parameters.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches- 0
- Percentage of data breaches involving personally identifiable information of customers- 0
- Impact, if any, of the data breaches- Not Applicable