



HEIL/SE-42/2023-24

September 2, 2023

To,  
The Manager (Listing),  
**The BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001  
Script Code No. : **543600**

To,  
The Manager (Listing),  
**National Stock Exchange of India Limited**  
"Exchange Plaza", C-1, Block - G,  
Bandra - Kurla Complex, Bandra (E)  
Mumbai – 400 051  
Symbol : **HARSHA**

Dear Sir/Madam,

**Sub : Business Responsibility and Sustainability Report For the Financial Year 2022-23**  
**Ref : Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year ended on March 31, 2023.

The Annual Report containing the Business Responsibility and Sustainability Report also uploaded on the Company's website and can be accessed at <https://www.harshaengineers.com/InvestorRelations/financial-information.php#> .

You are requested to take the same on your record.

Thanking You,

Yours faithfully,

**FOR HARSHA ENGINEERS INTERNATIONAL LIMITED** (Formerly Known as Harsha Engineers International Private Limited and Harsha Abakus Solar Private Limited)

**Kiran Mohanty**  
**Company Secretary and Chief Compliance Officer**  
MEM NO. : F9907

**Encl.: As Above**

**Harsha Engineers International Limited**  
(formerly known as Harsha Engineers International Private Limited and Harsha Abakus Solar Private Limited)  
**CIN : U29307GJ2010PLC063233**

Corporate & Registered Office: NH-8A, Sarkhej - Bavla Highway, Changodar, Ahmedabad - 382213, Gujarat (INDIA)  
Tel.: +91-2717-618200 Fax: +91-2717-618259 E-mail: sec@harshaengineers.com URL: www.harshaengineers.com



# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURE

### I. Details of the Listed Entity

1	<b>Corporate Identity Number (CIN) of the Listed Entity</b>	U29307GJ2010PLC063233
2	<b>Name of the Listed Entity</b>	HARSHA ENGINEERS INTERNATIONAL LIMITED (formerly known as Harsha Engineers International Private Limited and Harsha Abakus Solar Private Limited)
3	<b>Year of incorporation</b>	2010
4	<b>Registered office address</b>	NH-8A, Sarkhej-Bavla Highway, Changodar, Ahmedabad-382213, Gujarat, India
5	<b>Corporate address</b>	NH-8A, Sarkhej-Bavla Highway, Changodar, Ahmedabad-382213, Gujarat, India
6	<b>E-mail</b>	sec@harshaengineers.com
7	<b>Telephone</b>	91-2717-618200
8	<b>Website</b>	https://www.harshaengineers.com
9	<b>Financial year for which reporting is being done</b>	2022-23
10	<b>Name of the Stock Exchange(s) where shares are listed</b>	BSE Limited and the National Stock Exchange of India Limited
11	<b>Paid-up Capital</b>	₹ 910,441,050
12	<b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>	
	<b>Name of the Person</b>	Kiran Mohanty
	<b>Telephone</b>	91-2717-618200
	<b>Email address</b>	sec@harshaengineers.com
13	<b>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)</b>	
	Standalone Basis	

### II. Product/Services

14	<b>Details of business activities (accounting for 90% of the turnover):</b>	<b>Sl. No.</b>	<b>Description of Main Activity</b>	<b>Description of Business Activity</b>	<b>% Turnover of the Entity</b>
		1	Manufacturing	Metal and metal products	93.62%
		2	Electricity, gas, steam and air condition supply	Electric power generation, transmission and distribution	6.38%

  

15	<b>Products/Services sold by the entity (accounting for 90% of the entity's Turnover):</b>	<b>Sl. No.</b>	<b>Product/Service</b>	<b>NIC Code</b>	<b>% of Total Turnover contributed</b>
		1	Bearing cages, Brass Casting and Automotive Components	28,140	93.62%
		2	EPC and O & M of Solar Power Plant	42,201	6.38%



## Business Responsibility & Sustainability Report (Contd.)

### III. Operations

16	Number of locations where plants and/or operations/offices of the entity are situated	Location	Number of plants <sup>^</sup>	No. of Offices <sup>*</sup>	Total
		National	2	1	3
		International	-	-	-
17	Market served by the entity	Locations	Numbers		
	a. No. of Locations	National (No. of States)	10		
		International (No. of Countries)	31		
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	48.39%			
	c. A brief on types of customers	The company supplies products to several businesses both domestic and international. The entity primarily caters to international bearing manufacturers.			

<sup>^</sup>The Company has Solar plants and Windmills which has not been considered as plants

<sup>\*</sup>The Company has more than 15 warehouses which has not been considered

### IV. Employees

18.	Details as at the end of Financial Year					
Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a.	Employees and workers (including differently abled)					
<b>Employees</b>						
1	Permanent Employees (D)	602	586	97%	16	3%
2	Other than Permanent Employees (E)	0	0	0	0	0
<b>3</b>	<b>Total Employees (D+E)</b>	<b>602</b>	<b>586</b>	<b>97%</b>	<b>16</b>	<b>3%</b>
<b>Workers</b>						
4	Permanent (F)	1197	1179	98%	18	2%
5	Other than Permanent (G)	1434	1397	97%	37	3%
<b>6</b>	<b>Total Workers (F+G)</b>	<b>2631</b>	<b>2576</b>	<b>98%</b>	<b>55</b>	<b>2%</b>
b.	Differently abled employees and workers					
<b>Employees</b>						
1	Permanent Employees (D)	29	29	100%	0	0
2	Other than Permanent Employees (E)	0	0	0	0	0
<b>3</b>	<b>Total Employees (D+E)</b>	<b>29</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0</b>
<b>Workers</b>						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
<b>6</b>	<b>Total Differently Abled Employees (F+G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Business Responsibility &amp; Sustainability Report (Contd.)

**19. Participation/Inclusion/Representation of women**

Sl. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	10	2	20%
2	Key Management Personnel	7	1	14%

**20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)**

Category	2022-23 (Turnover rate in current FY)			2021-22 (Turnover rate in previous FY)			2020-21 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11%	27%	11%	16%	34%	16%	7%	7%	7%
Permanent Workers	9%	30%	9%	14%	32%	14%	13%	19%	13%

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

21	Names of holding / subsidiary / associate companies / joint ventures	Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether it is a 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.	Harsha Precision Bearing Components (China) Co., Limited	Subsidiary	100%	No
		2.	Harsha Engineers Europe SRL	Subsidiary	100%	No
		3.	HASPL Americas Corporation	Subsidiary	100%	No
		4.	Harsha Engineers Advantek Limited	Subsidiary	100%	No
		5.	Cleanmax Harsha Solar LLP	Joint Venture	50%	No
		6.	Sunstream Green Energy One Private Limited	Associate	26%	No

**VI. CSR Details**

22	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
	(ii) Turnover (in ₹ lakhs)	102,472
	(iii) Net worth (in ₹ lakhs)	112,484



## Business Responsibility & Sustainability Report (Contd.)

### VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) If Yes, then provide web-link for grievance redress policy	2022-23 Current Financial Year		2021-22 Previous Financial Year		Remarks	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	Number of complaints filed during the year	Number of complaints pending resolution at close of the year				
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)*	Yes, <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a>	1574	0	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders*	Yes <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a>	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Employees and workers	Yes <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a> To address employees' grievances there are HR representatives available for all departments and functions	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	0.29 (PPM** sales)	0	Nil	0.26 (PPM** sales)	Nil	0	Nil	Nil
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	NA	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

\*The Company got listed on September 26, 2022. Most of the complaints mentioned as part of investor complaints are related to IPO (non-receipt of funds). Further, investor complaints also include shareholder complaints.

\*\* PPM: Part per million

## Business Responsibility &amp; Sustainability Report (Contd.)

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

Material Issue Identified	Indicate whether risk or opportunity	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)
Employee Advancement & Development	Risk & Opportunity	The Company's operations are mainly driven by its employees. It is crucial to ensure employees' wellbeing to further enable the company's growth. The Company aims to provide ample opportunities to retain talent and ensure their growth.	To mitigate the risk of losing top talent, it is important to continuously analyse the best HR practices in the industry and make necessary enhancements. This can be achieved by implementing performance incentives on a timely basis and evaluating performance at every stage of the work process.	Negative
Compliance and Integrity	Risk	At the heart of the Company's reputation and stakeholder confidence is its ability to ensure regulatory compliance. Regulations to report on ESG performance including climate related risks, targets and progress pose compliance risks to the organization. Further, carbon tax may also materialize in medium term. It is crucial for the Company to maintain transparent and ethical business practices and manage and disclose its ESG performance, which in turn contribute to the Company's continued success.	The Company can conduct regular reviews and monitor changes in the regulatory framework and accordingly ensure compliance. This will allow the Company to mitigate any compliance related risks.	Negative
Occupational Health and Safety	Risk	Due to factors such as machinery breakdown and human negligence, the labour-intensive nature of the industry puts workers at risk of accidents, as well as health and injury hazards.	The risk associated with the industry can be mitigated by developing and implementing critical safety standards across all project locations and identifying the training needs of employees at every level.	Negative



## Business Responsibility & Sustainability Report (Contd.)

Material Issue Identified	Indicate whether risk or opportunity	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)
Product Design and Lifecycle Management	Opportunity	Effective product design allows the Company to create innovative and customer-centric solutions. By understanding market needs and trends, the Company can develop products that resonate with consumers, leading to increased demand and market relevance. Further, analysing environmental impact of products throughout its life will help the organization in taking steps to mitigate the negative impact which in turn will help in boosting customer demand as customers have also started considering life cycle impact of products.	-	Positive
Energy and Emissions Management	Risk & Opportunity	Implementing effective energy management strategies can lead to more efficient operations. By optimizing energy usage, adopting energy-efficient technologies, and investing in renewable energy sources have cost saving potential. However, non-compliance with emissions standards, pollution limits, or energy efficiency requirements can result in fines, penalties, and damaged relationships with regulatory authorities.	To mitigate risks of emissions management, the Company is proactively investing in energy-efficient technologies and renewable energy sources.	Positive
Water & Wastewater Management	Risk	Water scarcity is a growing global concern. As competition for water resources increases, the Company may struggle to secure a reliable and affordable water supply. Moreover, improper handling or discharge of wastewater can result in legal penalties, fines, and reputational damage.	The Company should adopt sustainable water management practices, invest in water-efficient technologies, monitor and control wastewater discharges. By managing water resources responsibly, the company can reduce risks, enhance their reputation, and contribute to a more sustainable future.	Negative
Corporate Governance	Opportunity	Effective corporate governance ensures that ethical standards and values are upheld throughout the organization. Strong and effective corporate governance can increase stakeholder confidence in the organization which helps in creating value.	-	Positive

Note: Details about the materiality procedure and all the material topics can be found in ESG section of HELL's annual report.



## Business Responsibility &amp; Sustainability Report (Contd.)

**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
<b>Policy and Management Processes</b>										
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	1. Code of Conduct Policy, P1, P7 ( <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a> ) 2. Whistle Blower Policy, P1 ( <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a> ) 3. Risk Management Policy ( <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a> ) 4. CSR Policy, P8 ( <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a> ) 5. Code for Fair Disclosures, P4 ( <a href="https://www.harshaengineers.com/InvestorRelations/company-policies.php">https://www.harshaengineers.com/InvestorRelations/company-policies.php</a> ) 6. Sexual Harassment Policy, P5 (available on intranet) 7. Forced Labour Policy, P5 (available on intranet) 8. Contract Labour Management Policy, P3 (available on intranet) 9. Anti-Bribery Policy (available on intranet) 10. General purchase agreement and sustainability requirement for supplier, P2, P6 (available on intranet) 11. Policy for use of emails/internet/social media, P9 (available on intranet)								
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)	Yes, wherever applicable								
4	Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO14001, NVG principles, IATF16949, ISO 9001								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Zero accidents, zero fire incidents								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Yes								





## Business Responsibility & Sustainability Report (Contd.)

### Governance, Leadership and Oversight

7	<b>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements</b>
	<p>The effects of climate change have highlighted the urgency of implementing resilient practices, and sustainability is now crucial for organisations to tackle the challenges ahead. Our primary objective is to provide our customers with top-quality products in an environmentally sustainable manner. Our journey of growth is marked by our commitment to ethical and fair practices, a culture of diversity and inclusivity, operations that contribute to social progress, and environmental conservation through measures such as reducing energy consumption, preserving water, and recycling electronic waste. Our company fully acknowledges the importance of incorporating environmental, social, and governance practices into our operations. We are dedicated to upholding high standards of quality across all these areas, and we have numerous policies in place to oversee our activities. We will continue to introduce new policies and adapt to changing regulations and trends to ensure we meet our objectives and overcome any obstacles. In the future, we intend to establish a clearly defined ESG strategy and set targets accordingly.</p>
8	<b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>
	Board of Directors
9	<b>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.</b>
	The Company has a risk management committee to address ESG related risks including sustainability.

### 10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Yes									As and when needed								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									As and when needed								
<b>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</b>	P	P	P	P	P	P	P	P	P									
	1	2	3	4	5	6	7	8	9	Yes*								
										Primarily by legal advisor to the IPO Yes, safety audit was performed as per IS14489								

\* As part of due-diligence process following SEBI guidelines, the Company has carried out independent assessment of all statutory policies as part of IPO through the IPO legal advisor.



## Business Responsibility &amp; Sustainability Report (Contd.)

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	6	Sexual Harassment, Business Code of Conduct, Whistle Blower Policy	80%
Key Management Personnel	6	Sexual Harassment, Business Code of Conduct, Whistle Blower Policy, Anti-Bribery	100%
Employees other than BODs and KMPs	159	Sexual Harassment, Business Code of Conduct, Whistle Blower Policy, Anti-Bribery, Health and safety, Environment Management System	Percentage varies with type of training
Workers	NA	NA	NA

**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:****a. Monetary**

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Principle 1	Goods & Service Tax	4625	Late GST Return penalty payment in relation to Madhya Pradesh GST Audit for 2017-18 & 2018-19	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil



## Business Responsibility & Sustainability Report (Contd.)

### b. Non-Monetary

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Central Excise Revenue Audit (CERA), Party-V, Ahmedabad for the period 2017-18 and 2018-19	Office of the Commissioner, CGST Appeal Commissionerate-Ahmedabad

### 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, the entity has an Anti-Bribery Policy. Harsha Engineers has built its reputation on the basis of its values and principles. The company treats customers, employees, suppliers and other stakeholders with honesty, integrity, fairness, and trust. Governing principles of this policy provides a framework to deal with cases of corruption. Moreover, the company has zero tolerance for corruption. 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:

Category	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Topic	2022-23 (Current Financial Year)		2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of KMPs	Nil	Nil	Nil	Nil

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

Not Applicable as there were no cases relating to corruption or conflict of interest.



## Business Responsibility &amp; Sustainability Report (Contd.)

## LEADERSHIP INDICATORS

## 1. Awareness programmes conducted for value chain partners on any of the principles during the financial year.

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	General purchase agreement and sustainability requirements expected from vendors	46%

## 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.

Company has a policy of "Code of Conduct for Directors & Senior Management Personnel". This policy prohibits Directors and Senior Management Personnel of the Company to enter into any transaction or engage in any practice, directly or indirectly, that would tend to influence him/her to act in any manner other than in the best interests of the Company. This policy also provides procedures when a conflict of interest arises between Company and its Directors & Senior Management Personnel. Also, the Company receives a declaration (changes from time to time) from its Board members on the entities they are interested in and ensures requisite approvals as required under the statute as well as the Company's policies are in place before transacting with such entities / individuals.

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



## ESSENTIAL INDICATORS

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

Type	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)	Details of improvement in social and environmental aspects
Research & Development (R&D)	NA	NA	NA
Capital Expenditure (CAPEX)	49.46%	5.01%	The CAPEX was utilised on projects such as robotic automation, IOT implementation, adoption of renewable energy (solar and windmill projects), STP plant amongst other.

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

Yes, the company currently has a supplier code of conduct in place which was established in November 2022. The policy entails sustainable practices the suppliers are expected to adhere by. The objective of the policy is to ensure that suppliers are aware and in compliance with requirements in relation to hazardous chemical content of purchased materials and to restrict the use of raw materials from prohibited countries (smelters). The policy mainly applies to materials ranging from raw materials to sub systems (materials that would require further work by the company). The company's supplier policy also strives to ensure that materials are sourced from Registration, Evaluation, Authorisation and Restriction of Chemicals-Regulation (REACH) and Restriction of Hazardous Substances Directive (ROH) certified suppliers.

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

The Company strives to track and report the percentage in near future.



## Business Responsibility & Sustainability Report (Contd.)

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.

Product	Process to safely reclaim the product
a. Plastics (including packaging)	Disposed to registered recyclers as per EPR norms
b. E-Waste	Disposed to registered recyclers as per E-waste norms
c. Hazardous Waste	Disposed to the cement plant for co-processing. ETP sludge & other hazardous waste is sent to registered recyclers as per hazardous waste norms.
d. Other Waste	Disposed to registered recyclers

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.

Yes, Extended Producer Responsibility (EPR) is applicable to the entity. The entity is registered with CPCB and for 2022-23, the entity has sent 70,000 kgs of material to Zero Waste Management-Daman & Earth Enviro Wastocare, Rajkot as per EPR norms.

### 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?

No, the entity hasn't conducted life cycle assessments for its products as on date.

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.

Not applicable as the entity hasn't conducted life cycle assessments for its products as on date.

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).

The Company strives to track the percentage and report in near future.

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:

	2022-23 (Current Financial Year)			2021-22 (Previous Financial Year)		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	0	0	70	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

The Company strives to track the percentage and report in near future.



## Business Responsibility &amp; Sustainability Report (Contd.)

**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	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
<b>Permanent Employees</b>											
Male	586	80	13%	586	100%	NA	NA	586	100%	0	0%
Female	16	1	6%	16	100%	16	100%	NA	NA	0	0%
<b>Total</b>	<b>602</b>	<b>81</b>	<b>13%</b>	<b>602</b>	<b>100%</b>	<b>16</b>	<b>3%</b>	<b>586</b>	<b>97%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent Employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
<b>Permanent Workers</b>											
Male	1179	0	0%	0	0%	0	0%	1179	100%	0	0%
Female	18	0	0%	0	0%	18	100%	0	0%	0	0%
<b>Total</b>	<b>1197</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>18</b>	<b>1.5%</b>	<b>1179</b>	<b>98.50%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent Workers</b>											
Male	1397	0	0%	0	0%	0	0%	0	0%	0	0%
Female	37	0	0%	0	0%	37	100%	0	0%	0	0%
<b>Total</b>	<b>1434</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>37</b>	<b>2.5%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Sl. No.	Benefits	2022-23 (Current Financial year)			2021-22 (Previous Financial year)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	Yes	100%	100%	Yes
2	Gratuity	100%	100%	Yes	100%	100%	Yes
3	ESI	37.5%	54%	Yes	44%	63%	Yes
4	Others-NPS	4.33%	0%	Yes	3.56%	0%	Yes



## Business Responsibility & Sustainability Report (Contd.)

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, workplace is accessible to differently abled 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.**

The Company's Code of Conduct envelopes the Equal Opportunity Policy, the entity does not have a separate policy. The code of conduct encourages employees to treat everyone fairly, equally and without discrimination.

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%	NA	100%	NA
Female	NA	NA	NA	NA
<b>Total</b>	<b>100%</b>	<b>NA</b>	<b>100%</b>	<b>NA</b>

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.**

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	There is an HR single point of contact for every department and all functions that are responsible for addressing any grievances of employees and workers.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	Additionally, employees can report their genuine concerns and grievances to the Chairperson of the Audit Committee through vigil mechanism.
Other than Permanent Employees	Yes	

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

Category	2022-23 (Current Financial year)			2021-22 (Previous Financial year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
<b>Permanent Employees</b>						
Male	0	0	0	0	NA	NA
Female	0	0	0	0	NA	NA
Others	0	0	0	0	NA	NA
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>NA</b>
<b>Permanent Workers</b>						
Male	0	0	0	0	NA	NA
Female	0	0	0	0	NA	NA
Others	0	0	0	0	NA	NA
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>NA</b>



## Business Responsibility &amp; Sustainability Report (Contd.)

## 8. Details of training given to employees and workers:

Category	2022-23 (Current Financial year)					2021-22 (Previous Financial year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	586	66	11%	435	74%	583	37	6%	448	77%
Female	16	3	19%	10	63%	15	0	0	13	87%
<b>Total</b>	<b>602</b>	<b>69</b>	<b>11%</b>	<b>445</b>	<b>74%</b>	<b>598</b>	<b>37</b>	<b>6%</b>	<b>461</b>	<b>77%</b>
<b>Workers</b>										
Male	1179	230	20%	948	80%	1124	147	13%	913	81%
Female	18	0	0	18	100%	15	0	0	15	100%
<b>Total</b>	<b>1197</b>	<b>230</b>	<b>19%</b>	<b>966</b>	<b>81%</b>	<b>1139</b>	<b>147</b>	<b>13%</b>	<b>928</b>	<b>81%</b>

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

Category	2022-23 (Current Financial year)			2021-22 (Previous Financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Permanent Employees</b>						
Male	586	556	95%	583	534	92%
Female	16	16	100%	15	15	100%
<b>Total</b>	<b>602</b>	<b>572</b>	<b>95%</b>	<b>598</b>	<b>549</b>	<b>92%</b>
<b>Permanent Workers</b>						
Male	1179	1077	92%	1124	1009	90%
Female	18	18	100%	15	15	100%
<b>Total</b>	<b>1197</b>	<b>1095</b>	<b>92%</b>	<b>1139</b>	<b>1024</b>	<b>90%</b>

## 10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)	Yes, the entity has a comprehensive occupational health and safety management system in place.
a. What is the coverage of such system?	It covers both our plants.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	EHS team identifies and assesses hazard prone activities with the help of workers in the plants and educates them regarding health and safety. The group carries out assessments and derives a risk value based on the HIRA register. Countermeasures are developed for the risk values derived from the assessment based on likelihood and severity of risk. Other safety processes include Safety Patrolling, Near Miss reporting, Safe workstation mapping and HIRA register are in place.
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes/No)	Yes, regular safety checks are conducted during which workers report unsafe working conditions and potential hazards to their supervisors and action is taken accordingly.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, there are ambulances available at plant sites for emergencies and the entity has connections with local hospitals which are usually located 10-15 mins away from the vicinity. ESIC is applicable to certain employees who are eligible for free treatment in government hospitals.





## Business Responsibility & Sustainability Report (Contd.)

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

Safety Incident/Number	Category	2022-23	2021-22
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.38	1.73
Total recordable work-related injuries	Employees	0	0
	Workers	1	8
No. of fatalities	Employees	0	0
	Workers	1	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.

The entity takes the following key measures to ensure a safety and health workplace:

- Danger Prediction Activity- a team of 5-6 members conduct risk assessments and educate workers in plants. They derive a risk value based on the HIRA register and create countermeasure solutions to the problems.
- Counter hazardous plans
- Safety Patrolling
- Near missing reports
- Safe workstation mapping

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

Topic	2022-23 (Current Financial Year)			2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Health & Safety	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

### 14. Assessments for the year.

Topic	% 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.

The entity hasn't identified any significant risks or concerns arising from these assessments. However, corrective measures are taken throughout the year in plants as and when any unsafe conditions are identified.

## Business Responsibility &amp; Sustainability Report (Contd.)

## 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)?**

Yes, the Company extends Group Personal Accident to staff category and Term Plan to all on roll employees.

a. Employees (Yes/No): Yes

b. Workers (Yes/No): Yes

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

The entity has a mechanism in place to ensure the labour contractors associated with the entity pay all legal dues on time. The entity regularly monitors PF, ESIC, PT and GST details of the contractor.

**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:**

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
Employees	0	0	0	0
Workers	1	0	0	0

**4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No).**

No, the entity currently doesn't provide transition assistance programmes to facilitate continued employability.

**5. Details on assessment of value chain partners:**

Topic	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	46%
Working Conditions	46%

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

No significant risks or concerns were identified through the assessment.

## 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 play an integral role in the entity's journey, and we are privileged to share a strong relationship with investors based on a deep understanding of their expectations and our commitment to consistently fulfil them. Our process of stakeholder engagement involves identifying key internal and external stakeholders followed by analyzing the impact of



## Business Responsibility & Sustainability Report (Contd.)

each stakeholder groups on our business and vice versa. We have identified investors that contribute capital, customers, employees who enable us to create value, suppliers who help us deliver business value, community and government regulators as important stakeholders.

### 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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails, internal meetings, engagement activities, internal portal, townhall meeting, one-to-one interaction	Need basis	Employee wellbeing, career development, business plans
Shareholders	No	Email, Teleconference, Investor Presentation, Plant Visits, website, AGM	Quarterly and on need basis	Financial performance, Prospective Investment, investor relationship, Dividend, Profitability and Financial stability
Investors	No	Email, Teleconference, Investor Presentation, Plant Visits, website, Roadshows	Quarterly and on need basis	Financial performance, Prospective Investment, investor relationship, Dividend, Profitability and Financial stability
Suppliers	No	Email, Meetings	Need basis	Commercial, Quality, On-time delivery
Customers	No	Email, Exhibitions, Meetings, Plant visits	Need basis	Business enhancement, customer satisfaction
Suppliers/ Contractors	No	Email	Need basis	Quality
Community	Yes	One-to-one interactions	Need basis	CSR Projects, community needs

### 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.

Harsha has a presence across multiple geographies, products. Consultation with stakeholders on economic, environmental, and social topics are delegated to the department within an organisation who are also responsible for engaging with stakeholders on continuous basis. Feedback received from stakeholders are communicated to senior management and the Board as and when deemed needed through Review meetings, Board meetings.

#### 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, stakeholder groups including employees, customers, investors and local communities are consulted through relevant mechanism. The Company uses the inputs or feedback received through stakeholder consultations to develop/update the relevant policies as and when deemed needed. Further, the continuous feedback from these stakeholder groups also helps the Company in identifying key risks and opportunities and plan actions to mitigate the risks.



## Business Responsibility &amp; Sustainability Report (Contd.)

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

The entity doesn't have any vulnerable/marginalised stakeholder groups however, the company does support vulnerable groups through various initiatives. Most notably, the organisation as part of its CSR activities has helped establish Anand Dham, an educational/ residential facility for people with disabilities

**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	2022-23 Current Financial Year			2021-22 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	602	121	20%	598	75	13%
Other than permanent	0	0	0%	0	0	0%
<b>Total Employees</b>	<b>602</b>	<b>121</b>	<b>20%</b>	<b>598</b>	<b>75</b>	<b>13%</b>
<b>Workers</b>						
Permanent	1197	18	2%	1139	115	10%
Other than permanent	1434	147	10%	1158	110	9%
<b>Total Workers</b>	<b>2631</b>	<b>165</b>	<b>6.27%</b>	<b>2297</b>	<b>225</b>	<b>9.8%</b>

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

Category	2022-23 Current Financial Year					2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent employees</b>										
Male	586	0	0%	586	100%	583	0	0	583	100%
Female	16	0	0%	16	100%	15	0	0	15	100%
<b>Other than Permanent</b>										
Male	0	0	NA	0	NA	0	0	NA	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA
<b>Workers</b>										
<b>Permanent</b>										
Male	1179	600	51%	579	49%	1124	450	40%	674	60%
Female	18	5	28%	13	72%	15	5	33%	10	67%



## Business Responsibility & Sustainability Report (Contd.)

Category	2022-23 Current Financial Year					2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Other than Permanent</b>										
Male	1397	588	42%	883	63%	1128	639	57%	489	43%
Female	37	15	41%	22	59%	30	29	97%	1	3%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	3,495,004	2	3,470,002
Key Managerial Personnel	6	6,850,008	1	6,800,004
Employees other than BoD and KMP	581	551,424	14	500,004
Workers	1179	292,656	18	229,320

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

Yes, the entity has a HR Single Point of Contact (SPOC) who is responsible for addressing any grievances in regard to human rights issues contributed by the business.

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

The entity has an HR SPOC responsible for redressing grievances related to human rights issues.

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

	2022-23 Current Financial Year			2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
	Harassment	0	0	NA	0	0
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. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The entity's whistle blower policy and sexual harassment policies include a section on anonymity of the complainant. All cases are required to be completely confidential.

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

Yes



## Business Responsibility &amp; Sustainability Report (Contd.)

**9. Assessments for the year**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	100%
Others – please specify	NA

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

No corrective actions were taken as there were no significant risks/concerns arising from the assessment.

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

The Company tracks human rights grievances/complaints regularly and initiates necessary actions as and when needed. No business process was modified/introduced as a result of addressing human rights complaints during the reporting period.

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

While the company hasn't conducted a Human Rights due diligence, the entity has adopted multiple policies that ensure correct practices are undertaken by the entity. All policies are reviewed each year and appropriate committees have been designated for handling any such cases.

**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 premise is designed in a manner that makes it accessible to differently abled visitors.

**4. Details on assessment of value chain partners:**

The entity aims to include assessments of their value chain partners mainly suppliers the following year.

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	-

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

Not applicable



## Business Responsibility & Sustainability Report (Contd.)

### 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	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
Total electricity consumption (A) (GJ)	113,861	97,967
Total fuel consumption (B) (GJ)	112,925	74,390
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumption (A+B+C) (GJ)	226,786	172,357
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (GJ per ₹ crores)	221.32	168.20
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

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

No

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

Parameter	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Ground water	25,199	25,780
(iii) Third party water	0	0
(iv) Sea water / desalinated water	0	0
(v) Others (Rainwater storage)	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>25,199</b>	<b>25,780</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>25,000</b>	<b>25,500</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover) (kl per crores ₹ of revenue)</b>	<b>24.39</b>	<b>24.88</b>
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

## Business Responsibility &amp; Sustainability Report (Contd.)

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

Yes, the entity has implemented a Zero Liquid Discharge mechanism. Treated water is being reused for solar panel cleaning, cooling tower makeover, plumbing and gardening & plantation.

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

Parameter	Please specify unit	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
NOx	µg/m <sup>3</sup>	1.8	1.2
SOx	µg/m <sup>3</sup>	25	20
Particulate matter (PM)	µg/m <sup>3</sup>	PM 10 - 59 PM 2.5 - 38	PM 10 - 56 PM 2.5 - 34
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	NA	NA
Others – please specify	-	NA	NA

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

No

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

Parameter	Unit	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	6,749.6	4,220.8
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	20,282.4	17,215.0
Total Scope 1 and Scope 2 emissions per crore rupee of turnover	tCO <sub>2</sub> e/INR Cr	26.37	20.91
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity	tCO <sub>2</sub> e/ton of production	2.05	1.57

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

No

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

Yes, the entity has projects related to GHG reduction. The CAPEX includes investment in energy efficient equipment and projects for reduction in energy consumption. The following initiatives were taken:

- Robotic Automation
- IOT Implementation
- 0.675 MWAC & DC 1.0125 MWp Solar Plant
- 2.7 MW Windmill Project
- Electric Installation for Hybrid Project





## Business Responsibility & Sustainability Report (Contd.)

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

Parameter	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	16.16	17.00
E-waste (B)	0.835	0.37
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	115.98	111.85
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)		
Wastepaper or Paperboard	20.4	18.01
Used Waste Oil	25.74	26.12
Unsorted waste and scrap	431.6	448.6
Wooden Waste	142.5	159.3
Empty disc. Cont	52.92	55.45
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>806.12</b>	<b>836.7</b>

	Waste Recycled in Current 2022-23	Other Recovery in Current 2022-23	Other disposal in Current 2022-23 MT	Waste Recycled in Previous 2021-22	Other Recovery in Previous 2021-22	Other disposal in Previous 2021-22 MT
Plastic waste (A)	16.16	0	0	12.265	0	4.8
E-waste (B)	0.835	0	0	0.37	0	0
Bio-medical waste (C)	0	0	0	0	0	0
Construction and demolition waste (D)	0	0	0	0	0	0
Battery waste (E)	0	0	0	0	0	0
Radioactive waste (F)	0	0	0	0	0	0
Other Hazardous waste. Please specify if any (G)	0	115.98	0	0	111.85	0
Other Non-hazardous waste generated (H). Please specify, if any.	673.16	0	0	707.48	0	0
<b>Total Waste Recovered (A + B + C + D + E + F + G + H)</b>	<b>690.16</b>	<b>115.98</b>	<b>0</b>	<b>720.12</b>	<b>111.85</b>	<b>4.8</b>

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

No

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

The entity has a waste disposal Operational Control Procedure document which is applicable for all employees. The document addresses the procedure and responsibility for disposing different kinds of waste. The procedure document involves clear responsibilities and procedures to ensure efficient waste handling. All types of waste are stored separately, away from human movement and flammable materials, ensuring proper segregation and safety. The waste disposal mechanism is overseen by Sr. Manager from the Admin department who ensures the appropriate storage of any new types of waste. Additionally, the entity's waste management mechanism is aligned as per ISO 14001.

## Business Responsibility &amp; Sustainability Report (Contd.)

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

The entity does not have operations/plants in/around ecologically sensitive areas.

Sl. 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.
NA	NA	NA	NA

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

EIA was not required to be carried out in the current financial year, based on applicable laws.

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
NA	NA	NA	NA	NA	NA

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

Yes. The Company is committed to comply with all the applicable environmental law/regulations. Towards this end the Company has standard processes to comply with the applicable laws and minimise negative impact on the environment. During the reporting period, the entity did not have any instance of non-compliance.

Sl. 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

NA

## LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
<b>From renewable sources (GJ)</b>		
Total electricity consumption (A)	11,740	11,290
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>11,740</b>	<b>11,290</b>
<b>From non-renewable sources (GJ)</b>		
Total electricity consumption (D)	1,02,121	86,677
Total fuel consumption (E)	1,12,925	74,390
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>2,15,046</b>	<b>1,61,067</b>

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



## Business Responsibility & Sustainability Report (Contd.)

### 2. Provide the following details related to water discharged:

Parameter	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(ii) To Ground water	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iii) To Sea water	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

**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**

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

Not Applicable as the Company's plant are not in water stressed areas.

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

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

Parameter	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	NA	NA
(ii) Ground water	NA	NA
(iii) Third party water	NA	NA
(iv) Sea water / desalinated water	NA	NA
(v) Others	NA	NA
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>NA</b>	<b>NA</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>NA</b>	<b>NA</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)	<b>NA</b>	<b>NA</b>
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	<b>NA</b>	<b>NA</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA

## Business Responsibility &amp; Sustainability Report (Contd.)

Parameter	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
(ii) Into Ground water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Into Sea water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
<b>Total water discharged (in kilolitres)</b>	NA	NA

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

NA

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

The organisation is in the process of calculating scope 3 emissions

Parameter	Unit	2022-23 (Current Financial Year)	2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)			
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

**5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not applicable, as the Company does not operate around ecologically sensitive areas.

**6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Utility - 200 KW air compressor installation	Improved air compressor efficiency	Saving: 1980 kwh/month
2	Toolroom - 156 W Exhaust fan Installed in Panel	Use of exhaust fan instead of 1 KW air cooler	Saving: 526.66 kwh/month
3	DGBB - IN BTRF - 15 loader conveyor was running continuous in idle condition	On/Off Interlock done with clutch valve	Saving: 148 kwh/month



## Business Responsibility & Sustainability Report (Contd.)

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
4	C&C : 160T Chinfong Main motor - Energy saving	Developed logic to stop main motor after 10 minutes if machine is in idle condition for more than 10 minutes.	Saving: 195 kwh/month
5	Stamping : 200T Seyi Main motor - Energy saving	Developed logic to stop main motor after 10 minutes, if machine is in idle condition for more than 10 min.	Saving: 241 kwh/month
6	Stamping : 110T Aida (SCP-02) Main motor - Energy saving	Developed logic to stop main motor after 10 minutes, if machine is in idle condition for more than 10 min.	Saving: 98 kwh/month
7	C&C : MPM-3 press Main motor - Energy saving	Developed logic to stop main motor after 10 minutes if machine is in idle condition for more than 10 minutes.	Saving: 241 kwh/month
8	Taper auto : Extol filtration plant - Energy saving	Developed PLC logic to stop the Exsol filtration plant during JH time in auto mode	Saving: 200 kwh/month
9	Taper auto : Office lighting - Energy saving	Installation of motion sensor in Office to switch off light if no human movement is detected	Saving: 38 kwh/month
10	Taper auto : Output conveyor of 2A Dryer - Energy saving	Develop PLC logic to stop the idle running of output conveyor of Dryer	Saving: 46 kwh/month
11	Brass : BVMV-640-6: Energy saving in hydraulic power pack unit	Hydraulic Power Pack was continuously on irrespective of Load, that was modified with Hydraulic Powerpack intermittent ON/OFF considering load	Saving: 307 kwh/month

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

Yes, the Company has contingency plan in place. The plan has the risks identified, severity of it and contingency plan in case it occurs. The plan is communicated to all function heads and employees.

**8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**

The Company through its existing assessment has not come across any significant adverse impact of its value chain on the environment.

**9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impact**

60% of value chain partners (by value of business done with value chain partners) comply with ISO 14001 management system requirements to address environmental impacts.



## Business Responsibility &amp; Sustainability Report (Contd.)

**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.
- 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	GCCI	State
2	CII	National
3	AMA	State

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
	Nil	

**LEADERSHIP INDICATORS**

1. Details of public policy positions advocated by the entity

Sr. No	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/ Half yearly/ Quarterly/ Other-please specify)	Web Link, if available
No such public policy advocated by the Company					

**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	Relevant Web Link
Not applicable as the Company's CSR projects does not fall under SIA obligation based on applicable laws					



## Business Responsibility & Sustainability Report (Contd.)

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

None of the entity's projects undertaken required rehabilitation and resettlement.

Sr. No	Name of project for which R&R is ongoing	State	District	No of Project Affected Families	% of PAF covered by RAR	Amount Paid to PAFs in the FY (in ₹)
Nil						

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

Grievance Redressal Mechanism (GRM) is an important aspect of assuring the Company's strong relation with the community as it provides a social license to operate and execute community initiative projects. As part of the Company's grievance redressal mechanism, the organisation has deployed local employees who regularly visit the community and interact with people to gauge and address community concerns. Based on these interactions, the Company has not encountered any specific grievances from the community so far. The Company records all external complaints related to health, safety & environment on the Company' intranet and takes suitable and sufficient actions to address all such complaints. The Company ensures timely closure with follow ups to avoid reoccurrence of such complaints.

### 4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:

	2022-23 Current Financial Year	2021-22 Previous Financial Year
Directly sourced from MSMEs/ Small producers	7.56%	4.63%
Sourced directly from within the district and neighbouring districts	68%	71%

## 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 the Company's CSR projects does not fall under SIA obligation based on applicable laws	

### 2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No	State	Aspirational District	Amount spent (₹)
The entity has not undertaken any CSR project in designated aspirational districts.			

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

No, the entity does not have preferential procurement policy in place but on needs basis the company sources paper cutting activities from Aastha Charitable Trust for Welfare of the Mentally Challenged

### (b) From which marginalised /vulnerable groups do you procure?

Not Applicable

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

Not Applicable

## Business Responsibility &amp; Sustainability Report (Contd.)

**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 of benefits shared
Nil				

**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 case	Corrective action taken
Except Trademark, the Company has no other intellectual property and hence not applicable		

**6. Details of beneficiaries of CSR Projects.**

S. no	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1	Project Name: Anandham, Aastha Charitable Trust for Welfare of the Mentally Challenged	79	100%
2	Shri Kutchhi Jain Sewa Samaj -Ahmedabad	NA	100%

**PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN RESPONSIBLE MANNER****ESSENTIAL INDICATORS****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The entity's main product - cage's direct exposure to consumers is limited. As the product is part of bearing assembly, we do not have a consumer grievance redressal mechanism for our product. For our customer, we communicate through email and customer's supplier portal.

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

NA as the entity's customers design and approve the end product.

	As a percentage to total turnover
Environment and Social parameters relevant to product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

**3. Number of consumer complaints**

	2022-23 Current Financial Year		2021-22 Previous Financial Year	
	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	0	0
Advertising	0	0	0	0
Cyber-security	0	0	0	0
Delivery of essential services	0	0	0	0





## Business Responsibility & Sustainability Report (Contd.)

	2022-23 Current Financial Year		2021-22 Previous Financial Year	
	Received during the year	Pending resolution at the end of year	Received during the year	Pending resolution at the end of year
Restrictive Trade Practices	0	0	0	0
Unfair Trade Practices	0	0	0	0
Others	0	0	0	0

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

	Number	Reason for recall
Voluntary recalls	0	0
Forced recalls	0	0

#### 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.

Yes, the entity has a policy on cyber security and risks related to data privacy. The policy is available on the 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.

The Company did not receive any complaint in this regard during the reporting period.

### LEADERSHIP INDICATORS

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

Product information is available on the Company's website. Website link: [www.harshaengineers.com](http://www.harshaengineers.com)

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

The entity manufactures parts that are customised as per the consumers' requirements. As the entity provides mainly to bearing manufacturers, it is the responsibility of bearing manufacturers to educate consumers.

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

Not applicable

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

NA

#### 5. Provide the following information relating to data breaches: There were no such instances.

a. Number of instances of data breaches along-with impact: 0

b. Percentage of data breaches involving personally identifiable information of customers : 0