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CIN: L99999MH1863PLC000002



THE BOMBAY BURMAH TRADING CORPORATION, LIMITED

REGD. OFFICE : 9, WALLACE STREET,FORT,
MUMBAI 400 001, INDIA.

22nd July, 2024

BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001.
Scrip Code: 501425

National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra-Kurla Complex,
Bandra (E), MUMBAI 400 051.
Scrip Code: BBTC

Dear Sirs,

Sub: Business Responsibility and Sustainability Report for the Financial Year ended 31st March, 2024

Ref: Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to provisions of Regulation 34(2)(f) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for FY 2023-24, which forms an integral part of the Annual Report FY 2023-24.

Request you to take the above information / documents on records.

Thanking You,

Yours faithfully,
For The Bombay Burmah Trading Corporation, Limited

Murli Manohar Purohit
Company Secretary & Compliance Officer
Encl: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT**SECTION A: GENERAL DISCLOSURES****ABOUT US**

The Bombay Burmah Trading Corporation Limited ('BBTCL' or 'Corporation') is one of the Wadia group company. The Corporation is a leading concern of the Wadia Group, a reputed Indian business house with interests in plantations, auto electronic components and health care. At BBTCL, we uphold the ethos of collaboration and empowerment among our stakeholders, fostering a culture rooted in transparency and accountability. We perceive our role in sustainable development not merely as a societal obligation but also as an avenue for mutual prosperity. By embracing sustainable practices and surpassing basic regulatory mandates, we endeavour to safeguard and enhance value for all stakeholders. We endorse the reporting framework 'Business Responsibility and Sustainability Report' ("BRSR") introduced by the Securities and Exchange Board of India ("SEBI"), which entails comprehensive disclosures on Environmental, Social and Governance ("ESG") aspects.

THE JOURNEY FROM BRSR FY 22-23 REPORTING TO THE BRSR FY 23-24

As we chart our course into the future, our Corporation remains firmly committed to enhancing our environmental, social and governance (ESG) performance. Recognizing the imperative to align with global sustainability goals, we have dedicatedly transitioned from BRSR 2022-23 reporting to the more comprehensive framework of 2023-24 reporting. This shift underscores our unwavering focus on transparency and accountability across all aspects of our operations

I. Details of the listed entity:

1. Corporate Identity Number (CIN) of the Listed Entity	L99999MH1863PLC000002	
2. Name of the Listed Entity	The Bombay Burmah Trading Corporation Limited ('the Corporation' or 'BBTCL')	
3. Year of incorporation	1863	
4. Registered office address	9, Wallace Street, Fort, Mumbai - 400001	
5. Corporate address	9, Wallace Street, Fort, Mumbai - 400001	
6. E-mail	writetous@bbtcl.com	
7. Telephone	022-22197101	
8. Website	https://bbtcl.com/	
9. Financial year for which reporting is being done	2023-24	
10. Name of the Stock Exchange(s) where shares are listed	Name of the Exchange	Stock Code
	NSE	BBTC
	BSE	501425
11. Paid-up Capital	6,97,71,900 equity shares of Rs 2 each aggregating to Rs. 1395.44 Lakhs	
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Murli Manohar Purohit Company Secretary Telephone No - 022-22197101 Email: investorservices@bbtcl.com	

13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	All the disclosures under this report are made on a Standalone basis for the Corporation..
14.	Name of the assurance provider	Not Applicable as per the SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
15.	Type of assurance obtained	Not Applicable as per the SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Beverages	23%
2.	Manufacturing	Auto Electric Components	65%
3.	Manufacturing	Dental Products	12%

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

S. No.	Product/Service	NIC Code	%of Turnover contributed
1.	Tea	1271	23%
2.	Auto Electric Components	29301 & 29304	65%
3.	Dental Products	32501	12%

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	7	-	7
International	1	-	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	PAN India
International (No. of Countries)	29

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 the total turnover of the entity is 20.39%.

c. A brief on types of customers:

The Corporation serves various types of customers, including retail customers, wholesale customers, institutional customers, export customers, and B2B customers. These customers range from individual consumers to businesses, both within India and internationally.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent(D)	254	219	86.22	35	13.78
2.	Other than Permanent (E)	42	39	92.86	3	7.14
3.	Total employees (D+E)	296	258	87.16	38	12.84
WORKERS						
4.	Permanent(F)	2237	808	36.12	1429	63.88
5.	Other than Permanent (G)	1363	641	47.03	722	52.97
6.	Total workers (F+G)	3600	1449	40.25	2151	59.75

b. Differently abled Employees and workers:

S. No	Particulars	Total(A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	Nil. The Corporation does not have any disabled worker as defined under The Rights of Persons with Disabilities Act, 2016 predominantly because of nature of our activities and processes. However, the Corporation does not discriminate people with reduced mobility in its recruitment process.				
2.	Other than Permanent (E)					
3.	Total differently abled employees (D+E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NIL. The Corporation does not have any disabled worker as defined under The Rights of Persons with Disabilities Act, 2016 predominantly because of nature of our activities and processes. However, the Corporation does not discriminate people with reduced mobility in its recruitment process.				
5.	Other than permanent (G)					
6.	Total differently abled workers (F+G)					

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	2	28.57
Key Management Personnel	3	0	0.00

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

	FY2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.87	5.56	9.27	14.15	5.97	13.25	10.60	12.50	10.80
Permanent Workers	5.42	4.78	5.01	6.16	5.01	5.43	8.42	6.59	7.30

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

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

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	AFCO Industrial & Chemicals Ltd.	Subsidiary	100%	No
2.	Sea Wind Investment & Trading Co. Ltd.	Subsidiary	100%	No
3.	DPI Products & Services Ltd	Subsidiary	100%	No
4.	Subham Vinnyog Private Ltd.	Subsidiary	100%	No
5.	Leila Lands Sdn. Bhd	Subsidiary	100%	No
6.	Naira Holdings Limited	Subsidiary	100%	No
7.	Island Horti-Tech Holdings Pvt. Ltd	Subsidiary	100%	No
8.	Leila Lands Limited	Subsidiary	100%	No
9.	Restpoint Investments Limited	Subsidiary	100%	No
10.	Baymanco Investments Limited	Subsidiary	100%	No
11.	Island Landscape & Nursery Pvt. Ltd	Subsidiary	100%	No
12.	ABI Holding Limited	Subsidiary	100%	No
13.	Britannia Brands Limited	Subsidiary	100%	No
14.	Associated Biscuits International Ltd	Subsidiary	100%	No
15.	Dowbiggin Enterprises Pvt. Limited	Subsidiary	100%	No
16.	Nacupa Enterprises Pvt. Limited	Subsidiary	100%	No
17.	Spargo Enterprises Pvt. Limited	Subsidiary	100%	No
18.	Valletort Enterprises Pvt. Limited	Subsidiary	100%	No
19.	Bannatyne Enterprises Pvt Limited	Subsidiary	100%	No
20.	Britannia Industries Limited	Subsidiary	50.54%	No

Note: Above are a few prominent subsidiaries of Bombay Burmah. In totality, we have 44 subsidiaries, 16 associate companies & one joint venture. None of them contribute to our Business Responsibility initiative. Entire list and shareholding in these subsidiaries, associate companies & joint venture is available in Annual Report for FY 23-24.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes (However, During the current financial year 2023-24, the average net profit for the last three financial years is negative calculated in accordance with the provisions of Section 198 of the Act. Therefore, the Corporation is not required to spend any amount on CSR activities for the financial year 2023-24 with the provisions of Section 198 of the Act).

(ii) **Turnover (in Rs.)** – 26,131.65 Lakhs

(iii) **Net worth (in Rs.)** – 19,432.65 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (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	Public relations department of the Corporation acts as authority	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	The Corporation has established a grievance redressal mechanism in accordance with the Companies Act, 2013 (Stakeholder's Relationship Committee) and as per SEBI regulations. Grievances are promptly addressed and acted upon by the Compliance Officer.	Nil	Nil	NA	Nil	Nil	NA
Shareholders	SEBI SCORES Mechanism is available for investors. Also, investors can reach out to us at our investors email Id – investorservices@bbtcl.com	18	0	Complaints from the shareholders were resolved immediately	12	0	Complaints from the shareholders were resolved immediately
Employees and workers	HR Department head acts as grievance officer for employees & workers	Nil	Nil	NA	Nil	Nil	NA
Customers	The Corporation has set up various mechanisms to redress customer complaints as detailed in Principle 9 of this Report.	27	0	NA	Nil	Nil	NA

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Value Chain Partners	Marketing team of the Corporation acts as grievance redressal authority for value chain partners.	Nil	Nil	NA	Nil	Nil	NA
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26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications

S.No.	Material issue identified ¹	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG Emissions	Risk	Unchecked emissions contribute to climate change, leading to potential disruptions in supply chains, increased resource scarcity, and extreme weather events that can damage infrastructure and operations. Financially, the Corporation may face devalued assets, increased insurance premiums, and restricted access to capital as investors examine the carbon footprints and sustainability practices. Moreover, consumers, investors, and stakeholders demand greater transparency and accountability regarding environmental responsibility, with negative publicity posing as a significant threat to brand value and market share.	We are keen on adopting energy-efficient technologies, transitioning to renewable energy sources, optimizing manufacturing processes to minimize emissions, implementing waste reduction and recycling programs, and integrating climate resilience measures into business operations and supply chains. Additionally, engaging with stakeholders, supporting carbon offsetting projects, conducting climate risk assessments setting emission reduction targets, and by ensuring transparency in reporting progress, we can help build trust and credibility while fostering a culture of environmental responsibility.	Negative * There was no negative financial impact in the reporting year 2023-24.
2	Waste & Hazardous Materials Management	Risk	Food waste contributes to greenhouse gas emissions when decomposing in landfills, leading to climate change, while also representing wastage of resources and revenue. Improper handling of hazardous materials poses immediate threats to human health, ecosystems, and regulatory compliance, potentially leading to accidents, fines, and legal liabilities. Moreover, mishandling these waste can tarnish the Corporation's reputation and reduce the consumer's trust.	To adapt and mitigate the risks associated with waste and hazardous materials management, the Corporation can take the following approaches including reduction, reuse, recycling, and safe disposal practices, alongside employee training, regulatory compliance measures, and stakeholder engagement to foster a culture of responsible waste management and sustainability in the Corporation.	Negative * There was no negative financial impact in the reporting year 2023-24.

S.No.	Material issue identified ¹	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Selling Practices & Product Labelling	Risk	Identifying the risks associated with selling practices and product labelling for the Corporation involves recognizing potential legal, financial, reputational, and ethical challenges. Misleading or false product labelling can lead to regulatory fines and damage to brand reputation if customers feel deceived or misled. Additionally, inaccuracies in product labelling, such as incomplete ingredient lists or allergen information, pose risks to public health and safety, potentially resulting in product recalls and liability claims.	To adapt and mitigate the risks associated with selling practices and product labelling the Corporation shall ensure compliances with labelling laws and industry standards, maintain transparency and accuracy in their marketing communications, and prioritize ethical selling practices to build trust and loyalty among customers. Regular audits, employee training, and stakeholder engagement are essential components of a robust risk management strategy.	Negative * There was no negative financial impact in the reporting year 2023-24.
4	Management of Environmental & Social Impacts in the Supply Chain	Opportunity	Managing environmental and social impacts in the supply chain presents a significant opportunity for the Corporation to enhance sustainability, resilience, and stakeholder value. By collaborating with suppliers to assess and address environmental risks, such as carbon emissions, water usage, and waste generation, we can reduce operational costs, increase efficiency, throughout the value chain. Similarly, fostering ethical labour practices, promoting fair wages, safe working conditions, and human rights protection, strengthens supplier relationships and mitigates reputational risks while ensuring compliance with regulatory requirements.	-	Positive

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S.No.	Material issue identified ¹	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Labor Practices	Opportunity	Identifying labor practices as an opportunity involves recognizing the potential for positive impacts on employee satisfaction, productivity, retention, and reputation of the Corporation. Implementing fair labour practices, such as providing competitive wages, benefits, and opportunities, foster a positive work culture. Investing in employee training and development programs improves skill sets and a commitment to professional growth. Moreover, promoting diversity, equity, and inclusion within the workforce enhances innovation, creativity, and problem-solving capabilities.	-	Positive

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

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)	Policies mandated under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 are approved by the Board and other policies are approved by the Managing Director or Business Heads of the various Divisions.								
c. Web Link of the Policies, if available	Policies for the Company can be accessed here: https://bbtcl.com/policies/								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	Anti-competitive trade practices/ Competition compliance	Internal	P7
2.	Archival Policy	https://bbtcl.com/policies/	P9
3.	Board Diversity Policy	https://bbtcl.com/policies/	P1
4.	Code of Conduct for Board & Senior Management	https://bbtcl.com/wadia-code-of-ethics-and-%20business-%20principles-applicable-to-non-executive-%20directors/	P1, P7
5.	Code of Practices and Procedures for Unpublished Price Sensitive Information	https://bbtcl.com/policies/	P1
6.	Corporate Social Responsibility	https://bbtcl.com/wp-content/uploads/2021/11/BBTCL_CSR-Policy_26.03.2021.pdf	P8
7.	CSR Annual Action plan	https://bbtcl.com/wp-content/uploads/2021/11/BBTCL_CSR-Policy_26.03.2021.pdf	P6, P8, P2
8.	Dividend distribution policy	https://bbtcl.com/policies/	P4
9.	Ethics Policy	Part of Wadia Code of Ethics - Internal	P5, P9
10.	Fair Remuneration	Part of Wadia Code of Ethics - Internal	P3
11.	Familiarization program for Independent Directors	https://bbtcl.com/policies/	P1
12.	Human rights/ Grievance redressal	Part of Wadia Code of Ethics - Internal	P5, P9
13.	Materiality of Events	https://bbtcl.com/policies/	P4, P7
14.	Materially important subsidiaries	https://bbtcl.com/policies/	P1
15.	Nomination & Remuneration Policy	https://bbtcl.com/policies/	P3
16.	Policy on Equal Opportunity	Part of Wadia Code of Ethics - Internal	P3, P5
17.	Related Parties & Materiality	https://bbtcl.com/policies/	P1
18.	Risk Management Policy	https://bbtcl.com/policies/	P1
19.	Vigil Mechanism/ Whistle blower	https://bbtcl.com/policies/	P1

2. Whether the entity has translated the policy into procedures. (Yes /No)	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No

<p>4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustea) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	<p>Free sale certificate for Medical devices for export purposes DPI Division ISO 9001:2015 certified which Quality management systems DPI Division ISO 13485:2016 Certified which is Medical Device Quality Management System DPI Division Fairtrade, Rainforest Alliance, ISO 22000 Mudis Group Singampatti Group - Fairtrade, ISO 9002 Singampatti Group Fairtrade, Rainforest Alliance Dunsandle Estate</p>
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>As Bombay Burmah Trading Corporation Limited embarks on its ESG (Environmental, Social, and Governance) journey, it recognizes the importance of setting clear and measurable targets for sustainability.</p>
<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>The key performance targets are set, reviewed, and implemented as per the objectives taken. The Management reviews the progress periodically.</p>
<p>Governance, leadership and oversight</p>	
<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements</p>	<p>In line with our dedication to sustainability, we have made significant strides in integrating renewable energy sources into our factories, thereby reducing our carbon footprint and contributing to a cleaner environment. Through the installation of renewable energy infrastructure, we aim to further enhance our operational efficiency while mitigating the environmental impact of our operations.</p> <p>Additionally, we recognize the importance of upholding human rights requirements across the entity. Our commitment to ethical business practices extends to ensuring the protection and promotion of human rights within our sphere of influence. Furthermore, we maintain a strong governance framework characterized by transparency, accountability, and integrity. Our ethical and sound governance system serves as the cornerstone of our operations, guiding decision-making processes and fostering trust among stakeholders. Moving forward, we remain steadfast in our efforts to address ESG challenges, set ambitious targets, and achieve meaningful progress towards a sustainable future.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>The diverse experience and expertise of the Board of Directors play a crucial role in offering strategic guidance and assessing the overall performance of the organization in terms of ESG considerations. The current corporate structure of the Board, along with its committees, collectively safeguards the long-term interests of stakeholders and promotes responsible business practices.</p>
<p>9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p>	

10. Details of Review of NGRBCs by the Corporation:

Subject for Review	Indicate whether review was under taken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board of Directors meets annually to address sustainability matters, assessing the company's progress against sustainability benchmarks and reviewing policies. The Board receives guidance on necessary actions and evaluates advancements related to each parameter in every meeting.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	No major non-compliance of material nature has been reported. Operational issues are being addressed on an 'ongoing basis' as and when identified. Each functional head monitors and ensures compliance applicable to their respective functions																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Operationalization and effectiveness of policies have been evaluated by Dhir & Dhir Associates, an eminent Law Firm. Evaluation was conducted on effectiveness of the working of policies. Policies are also periodically evaluated and updated by various department heads, business heads and approved by the management or board. The processes and compliances, however, may be subject to scrutiny by internal auditors and regulatory compliances, as applicable								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	The Corporation conducted various presentations at Board and committee meetings to keep Independent Directors informed about environmental, economic, and regulatory developments. These updates covered diverse topics such as overall performance, production, sales, strategy, risk management, and compliance. Independent Directors, serving on committees, received specific information tailored to their roles. Approximately 13 hours were dedicated by Independent Directors to familiarize themselves with these matters. Additionally, periodic strategy meetings provided insights into the Corporation's performance and strategic direction.	100%
Key Managerial Personnel	4	Code of conduct, Whistle blower policy, Sexual Harassment policy	100%
Employees other than BoD and KMPs	169	Good Manufacturing Practices, ISO 13485 : 2016, Good Documents Practices, Good Laboratory Practices, Good Store Practices, Personal Hygiene, Software Handling (WIMS), Breakdown Maintenance, Preventive Maintenance, Vendor Evaluation, Contamination Control, Market Complaint Handling, Risk Management, Corrective and Preventive action, Handling Deviation, Change Control Procedure, Labelling Requirement, Quality Control Procedure, Fire & Safety Awareness, Cleaning and Sanitisation, General plant Maintenance, Emergency Preparedness, Health and Safety, Swot Analysis, VDA FMEA, QAM, 14 Qs Principles & 4M, ERP SKILLS, CIPET injection mould Design & plastic part Advisor, FMEA, Occupational Health and safety, Grievance Mechanism & Committee Awareness Training, Sexual Harassment Awareness Training, IC Committee Awareness Training, PF Camp Awareness Training, Waste Management.	100%

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
Workers	143	Fire and Safety Awareness, Occupational Health and safety, Grievance Mechanism & Committee Awareness Training, Sexual Harassment Awareness Training, IC Committee Awareness Training, PF Camp Awareness Training, Waste Management, Process Knowledge, First Aid Training, Visual Checking, SOP moulding, Product Knowledge, Customer Quality Awareness, Soldering, EMS Awareness Training, 5S & 3C, Kaizen Improvement & IATF Awareness Training.	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement			Nil		
Compounding Fee					
Non- Monetary					
Imprisonment			Nil		
Punishment					

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable as no monetary or non-monetary actions / non compliances took place	

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.**

The Corporation adheres to the Wadia Group Code of Conduct, emphasizing transparency and fairness in all business transactions. Corporate governance has long been a fundamental aspect of Wadia Group businesses, preceding legal mandates.

The Wadia Code of Conduct delineates principles, policies, and regulations governing Corporation activities, mandatory for all employees and Directors. It serves as a guide for professional behaviour, with annual affirmations required from Directors, Business Heads, Key Managerial Personnel and senior employees.

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Additionally, a Whistle-blower Policy enables employees and Directors to report concerns to the Chairman of the Audit Committee. This, alongside the Code of Business Conduct, provides a platform for reporting unethical behaviour, fraud, or violations. Weblink of policy: <https://bbtcl.com/policies/>

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

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

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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 no such instances took place in the FY 2023-24.

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	61.50	62.18

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	Nil. No purchase from trading houses was made in the reporting year.	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	This data is currently not quantifiable but the Company shall undertake to provide the requisite disclosure in the upcoming years.	
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.01%	-
	b. Sales (Sales to related parties/Total Sales)	0.07%	0.16%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	69.48%	98.67%
	d. Investments (Investments in related parties/Total Investments made)	98.84%	99.01%

Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
The Corporation is currently not imparting any awareness programmes for the value chain partners. However the need for the same shall be assessed and taken up in the upcoming years.		

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If yes, provide details of the same.**

Yes, the entity has established procedures to prevent and address conflicts of interest among Board members. These procedures are outlined in Wadia's Code of Ethics and Business Principles, instructing board members to prioritize the organization's interests, disclose any potential conflicts, and handle conflicts diligently. This ensures transparency, accountability, and robust corporate governance practices.

Web link: <https://bbtcl.com/policies/>

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

Essential Indicators

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

	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D	Nil	Nil	Details of improvement cannot be ascertained.
Capex	Nil	Nil for DPI 0.05% for EAPL Plantations - Rs. 235.71 Lakhs	

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

At the tea division, all raw materials for Black Tea, Green Tea, and White Tea are sourced from Corporation's own plantations. Dunsandle estate unit procures green leaf from small growers who are certified under social and environmental standards. Inputs for cultivation practices and manufacturing are obtained from authorized local vendors.

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

80% of the input material at the Plantations division is sourced sustainably.

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

Reclaiming product and packaging for plantations division is not feasible as it is a consumable and is dispersed across various states in India in small quantities. For EAPL and DPI division, the Corporation currently does not have a set mechanism to reclaim the products.

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, Extended Producer Responsibility (EPR) is not applicable to the Corporation's activities.

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?

Yes, the EAPL division conducts LCA for the below mentioned products:

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
2930	Switches	30.00	Life Cycle analysis conducted for (1 Lakhs cycle)	Yes	No
2930	Solenoid Valve	35.00	Life Cycle conducted for (1 Lakhs cycle)	Yes	No
2930	Slip ring	20.00	Life Cycle conducted under customer scope	Yes	No
2930	Electronics products	2.00	Life Cycle conducted under customer scope	Yes	No
2930	Moulded Parts	12.00	Life Cycle conducted under customer scope	Yes	No

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
No significant social or environmental concerns and/or risks arising from production or disposal of products as identified in the Life Cycle Assessment.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Plastic	3.50	2.00
Copper & Brass	15.00	12.00

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics	2.10	0.00	40.20	1.8	0.00	36.00
E-waste	0.00	0.00	0.10	0.00	0.00	0.00
Hazardous Waste	0.00	0.00	1.30	0.00	0.00	1.18
Other waste	0.00	0.00	1.20	0.00	0.00	1.20

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Sandwich bags for packing wholesale tea	45.00

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

Essential Indicators

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

% of employees covered by											
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits*		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	219	204	93.15	219	100	0	0	0	0	219	100
Female	35	31	88.57	35	100	35	100	0	0	35	100
Total	254	235	92.52	254	100	35	100	0	0	254	100.00
Other than Permanent Employees											
Male	39	37	94.87	22	56.41	0	0	0	0	39	100
Female	3	3	100	1	33.33	3	100	0	0	3	100
Total	42	40	95.24	23	54.76	3	71.4	0	0	42	100

*Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dt. May 10, 2024 as it is computed as percentage of only female employees.

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

% 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	808	63	7.80	808	100.00	0	0.00	0	0.00	808	100.00
Female	1429	101	7.07	1429	100.00	1429	100.00	0	0.00	1429	100.00
Total	2237	164	7.33	2237	100.00	1429	63.88	0	0.00	2237	100.00
Other than Permanent Workers											
Male	641	25	3.90	641	100.00	0	0.00	0	0.00	641	100.00
Female	722	10	1.39	722	100.00	722	100.00	0	0.00	722	100.00
Total	1363	35	2.57	1363	100.00	722	52.97	0	0.00	1363	100.00

* Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dt. May 10, 2024 as it is computed as percentage of only female employees.

**Plantation division, that covers the major portion of worker population, provides in house medical services which is why the health insurance percentage is low.

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 Corporations	4.51	4.86

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 (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Yes
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	10.88	0.36	Y	0.00	0.00	N

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

The divisions in the Corporation operates from heritage buildings and hill tops. Hence, providing such facilities are difficult. Currently, the Corporation does not employ any differently abled individuals, but it commits to addressing this matter when necessary.

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 Corporation's equal opportunity policy is a fundamental element embedded within its comprehensive Code of Ethics. This policy serves as a guiding framework that articulates the principles and standards upheld by the Corporation to ensure fairness, inclusivity, and non-discrimination in all aspects of its operations. It delineates the Corporation's commitment to providing equal opportunities to all individuals, irrespective of factors such as race, gender, ethnicity, religion, disability, or any other characteristic protected by law.

Web link : <https://bbtcl.com/wadia-code-of-ethics-and-business-principles-applicable-to-non-executive-directors/>

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	NA			
Female	100.00	100.00	No worker on paternal leave in the reporting year.	
Total	100.00	100.00		

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>The Corporation has established a robust Grievance Redressal mechanism dedicated to addressing the concerns of all its employees and workers. Committed to fostering a safe and healthy work environment free from prejudice, gender bias, and sexual harassment, the Corporation has instituted a Grievance Redressal Policy. Furthermore, regular meetings with employees are conducted to proactively understand and resolve any concerns they may have, thereby promoting a harmonious and supportive workplace culture.</p> <p>Employees and workers also have the option to directly contact the HR head or welfare officer to raise any issues they may encounter.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	256	41	16.14	302	134	44.37
Male	221	38	17.35	271	120	44.28
Female	35	3	8.57	31	14	45.16
Total Permanent Worker	2237	1198	49.49	2657	2036	76.62
Male	808	411	50.87	949	827	87.14
Female	1429	787	55.07	1708	1209	70.78

8. Details of training given to employees and workers:

	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	254	205	80.71	136	53.54	271	254	93.73	235	86.72
Female	42	27	64.29	19	45.24	31	22	70.97	25	80.65
Total	296	232	78.38	155	52.36	302	276	91.39	260	86.09

	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)
Workers										
Male	1449	1424	98.27	88	6.07	949	949	100	856	90.2
Female	2151	2151	100	111	5.16	1708	1708	100	1504	88.06
Total	3600	3575	99.31	199	5.53	2657	2657	100	2360	88.82

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	254	254	100.00	271	219	80.81
Female	42	42	100.00	31	29	93.54
Total	296	296	100.00	302	248	82.12
Workers						
Male	1449	88	6.07	949	64	6.74
Female	2151	111	5.16	1708	41	2.40
Total	3600	199	5.53	2657	105	3.95

10. Health and safety management system:

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

Yes, DPI division of the Corporation has implemented a comprehensive occupational health and safety management system. This system prioritizes employee safety by incorporating various measures such as fire safety provisions, conducting emergency drills, establishing designated assembly points, and conducting regular health check-ups. The Plantations division also has an elaborate occupational health and safety management policy that lays down the mechanism to be followed.

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

The organization is dedicated to enhancing the workplace environment for its employees and workers and has instituted a comprehensive health and safety policy to achieve this goal. Multiple processes are employed to systematically identify work-related hazards and evaluate risks on both routine and non-routine bases. Through regular inspections, audits, and employee reporting, potential hazards and unsafe conditions are identified and addressed. Job hazard analysis is conducted to assess risks associated with specific tasks, while incident investigations provide valuable insights into root causes and contributing factors. Additionally, non-routine hazard assessments are performed for new tasks, projects, or changes in the work environment. These proactive measures enable the Corporation to effectively address hazards and maintain a safe working environment for its employees.

In addition to the existing measures, the organization also ensures the health and safety of its employees by conducting yearly health checkups. Furthermore, monthly meetings are held to facilitate discussions on safety issues and address any concerns raised by employees.

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

Yes, the Corporation has established a system for workers to report work-related hazards and remove themselves from such risks. This encompasses clear reporting channels, whistleblower protection, stop work authority, comprehensive training and awareness programs, as well as thorough investigation and follow-up procedures.

Additionally, workers experiencing work-related health issues are provided with alternative job opportunities within the Corporation, wherever possible.

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

Yes, employees and workers of the Corporation have the access to non – occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate(LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.74	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	1*	1
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*A worker sustained an injury to his finger while operating heavy machinery. The Corporation provided physiotherapy treatment to facilitate his recovery.

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

Regular feedback is essential to maintain a safe and healthy work environment. To promote health codes and standards, our Corporation educates employees on the significance of health, safety, and cleanliness. We conduct regular inspections of our shop floor working areas. Additionally, annual health checkups are provided to employees/workers, and awareness about various diseases is spread via notice boards. Furthermore, we have partnered with hospitals to ensure the well-being of all employees/workers. All workspaces undergo inspection by the Health & Safety Officer and their team, who report to management on necessary safety measures to be implemented

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil			Nil		
Health & Safety						

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	<p>100% of plantations division was assessed by</p> <ul style="list-style-type: none"> • Inspector of Plantations • Chief Medical Officer • Rainforest Alliance • Fairtrade • ISO <p>100% of DPI division was assessed by</p> <ul style="list-style-type: none"> • ISO • External healthcare professional <p>100% of Electromags division was assessed by Inspector of Factories.</p> <ul style="list-style-type: none"> • Fairtrade - We have redressal system and anybody have discrepancy can directly come to COO Office and it will be resolved on merit basis. • ISO - We ensure IATF 16949 standards • Health - We have tied-up with local hospital and done medical check-up with reputed eye hospital. • Safety - We have Safety Committee and they checked for the adherence periodically. • Sexual Harassment - We have a committee headed by Legal department and we conduct periodical awareness programme to all our female employees. So far, there is no complaint received.
Working Conditions	<p>100% of plantations division was assessed by</p> <ul style="list-style-type: none"> • Inspector of Plantations • Chief Medical Officer • Rainforest Alliance • Fairtrade • ISO <p>100% of DPI division was assessed by</p> <ul style="list-style-type: none"> • Internal Committee <p>Electromags Division - Minimum wages - We have 100% minimum wages compliances to all our regular employees / trainees and contract labours. The same is verified by PF office as well as our internal audits. No deviation permitted.</p>

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.

High RPM machines to be locked and only the designated technical staff responsible for the machines will have the authority to unlock them.

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, all the employees are covered under Group & Personal Accident Policy and the workers are covered under Workmen's Compensation Policy except Plantations division.

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

The DPI Division ensures that statutory dues are deducted by the value chain partners (Contractual Workers) at the time of payment. Similarly, the EAPL Division ensures that all dues are deducted by the value chain partners at the time of payment made to them for their goods and services.

3. **Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above),who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	1		1	

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

Indeed, the Corporation offers continued employability opportunities to both permanent and contractual employees, as well as workers, by retaining them within the organization.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	At the EAPL division 100% of value chain partners are covered as per yearly Supplier audit plan, assessed regarding Health and safety practices in EHS Clause. Document Reference: EMAGS/PUR/003, External provider Evaluation /Assessment form
Working Conditions	At the EAPL division, Working condition of 100% of its value chain partners is verified during Supplier assessment.

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 operational risks/ concerns observed.

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.

Our approach to engaging with stakeholder starts with identifying essential internal and external parties, then assessing how each group affects our business and how our business impacts them in turn. From this analysis, we determine our primary stakeholders to gain insight into their expectations and issues. By consistently interacting with our stakeholders through multiple platforms, we've fortified our connections and refined our organizational strategy.

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
Employees	No	Verbal, Calls, Emails, Meetings, Goal setting through KRA	Need Basis; Regularly	Goal setting, Daily operations
Divisions	No	Emails, Calls, Meetings (Virtual, Physical)	Need Basis; Regularly	Daily operations
Shareholders	No	Calls, Emails, Meetings, Through BSE and NSE	As per regulatory requirement	Queries resolution
Customers	No	Emails, Seminars/ Conferences, Calls	Periodic	Awareness & Sales
Suppliers	No	Emails, Calls	Need basis	Timely & proper procurement
Government	No	Emails, Calls, Meetings(Virtual, In person)	Need basis	Compliance
Community around our plants (Including children and youth community)	Yes	Verbal through medium of medical and welfare officers	Need basis	Health and nutrition, Addiction, Harassment, etc.

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.**

Through quarterly Board meetings involving representatives and Heads of Departments (HODs), the Corporation strives to address the expectations of its stakeholders, including shareholders, consumers, employees, farmers, and service providers. Understanding their needs, the Corporation develops action plans to fulfil them while advancing its business objectives.

Additionally, the Corporation maintains an investor grievance redressal system to safeguard the interests of shareholders, employees and work on any constructive feedback/ grievance.

- 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 in to policies and activities of the entity.**

Stakeholder consultation is currently not being sought for identifying and managing environmental and social topics. However, the Corporation appreciates and promotes feedbacks and is open to incorporating any constructive feedback in its operations.

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

The Corporation's CSR initiatives are designed to benefit those who are disadvantaged, vulnerable and marginalized in society. All CSR projects conform to the Corporation's CSR Policy.

Even though there were no such instance in the reporting period, in the past years decisions based on such discussion were taken.

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	254	234	92.13	302	281	93.05
Other than permanent	42	28	66.67	42	28	66.67
Total Employees	296	262	88.51	344	309	89.83
Workers						
Permanent	2237	2237	100.00	2657	2657	100.00
Other than permanent	1363	1328	97.43	1649	1602	97.15
Total Workers	3600	3565	99.03	4306	4259	98.91

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

Category	FY 2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	254	0	0.00	254	100.00	302	2	0.66	300	99.34
Male	219	0	0.00	219	100.00	271	2	0.74	269	99.26
Female	35	0	0.00	35	100.00	31	0	0.00	31	100.00
Other than Permanent	42	0	0.00	42	100.00	42	0	0.00	42	100.00
Male	39	0	0.00	39	100.00	39	0	0.00	39	100.00
Female	3	0	0.00	3	100.00	3	0	0.00	3	100.00
Workers										
Permanent	2237	0	0.00	2237	100.00	2657	297	11.18	2360	88.82
Male	808	0	0.00	808	100.00	949	93	9.80	856	90.20
Female	1429	0	0.00	1429	100.00	1708	204	11.94	1504	88.06
Other than Permanent	1363	30	2.20	1333	97.80	1649	904	54.82	745	45.18
Male	641	21	3.28	620	96.72	810	427	52.72	383	47.28
Female	722	9	1.25	713	98.75	839	477	56.85	362	43.15

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category		Number
Board of Directors (BoD)	5	8.40 lakhs	2	7.17 lakhs
Key Managerial Personnel	3	125.80 lakhs	0	0
Employees other than BoD and KMP	255	3.06 lakhs	38	2.97 lakhs
Workers	1449	1.60 lakhs	2151	1.60 lakhs

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	65.00	63.00

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 organization strives towards providing better place of work to all its employees and thereby has in place grievance redressal mechanism, where the grievances/ issues can promptly be reported and be heard. The organization has grievance committees where the employee can report their concern.

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

The organization has in place grievance redressal mechanism where the concern relating to human rights can be reported to grievance committee for the resolution of their concerns.

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

	FY 2023-24		FY 2022-23	
	Filed during the year	Pending resolution at the end of the year	Filed during the year	Pending resolution at the end of the year
Sexual harassment	Nil. No complaints on the mentioned parameters have been raised.			
Discrimination at workplace				
Child Labour				
Forced Labour/ Involuntary Labour				
Wages				
Other Human Rights related issues				

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil. No complaints on the mentioned parameters have been raised.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Corporation has implemented a Prevention of Sexual Harassment policy to ensure a safe and respectful work environment. Additionally, the organization upholds "No Gender Discrimination" and "Equal pay for equal work" policies to prevent adverse discrimination and promote fairness. These initiatives enable employees and workers to work in a conducive and discrimination-free environment.

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

Yes, human rights requirements are included in our agreements and contracts. These clauses affirm our commitment to upholding human rights principles and complying with standards.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% of Plantations division was assessed by: <ul style="list-style-type: none"> • Inspector of Plantation • Rainforest Alliance • Fairtrade Additionally, minimum wages are paid in all divisions as per the law and the Company has a human rights policy in place. 100% of the DPI division was assessed by: <ul style="list-style-type: none"> • Factory Inspector • Internal Committee • Minimum Wages are paid in the DPI Division 100% of Electromags division was assessed by Inspector of Factories. <ul style="list-style-type: none"> • Fairtrade - We have redressal system and anybody have discrepancy can directly come to COO Office and it will be resolved on merit basis. • ISO - We ensure IATF 16949 standards • Health - We have tied-up with local hospital and done medical check-up with reputed eye hospital. • Safety - We have Safety Committee and they checked for the adherence periodically. • Sexual Harassment - We have a committee headed by Legal department and we conduct periodical awareness programme to all our female employees. So far, there is no complaint received. • Minimum wages - We have 100% minimum wages compliances to all our regular employees / trainees and contract labours. The same is verified by PF office as well as our internal audits. No deviation permitted.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

No significant risk/ concerns were reported.

Leadership Indicators

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

The organization has in place proper mechanism for the resolution of the issues/ grievances, which from time and again, is being modified as and when needed. However, during the year the organization did not receive any significant complaints relating to human rights.

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

The plantation division conducted thorough Human Rights due diligence across its operations, It assessed internal policies, supplier risks, and engaged with stakeholders to ensure alignment with human rights principles. DPI division conducted thorough Human rights due diligence through internal committee at the factory.

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?

The divisions in the Corporation operates from heritage buildings and hill tops. Hence, providing such facilities are difficult. However, it commits to addressing this matter when necessary.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The value chain partners are currently not being assessed on the mentioned parameters. The Corporation shall take it up in the upcoming years.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

Not Applicable.

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

Essential Indicators

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

Parameter	FY 2023-24 (In megajoules)	FY 2022-23 (In megajoules)
From renewable sources		
Total electricity consumption (A)	8304555.6	914102712
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total Energy consumption from renewable sources (A+B+C)	8304555.6	914102712
From non-renewable sources		
Total electricity consumption (D)	21920283.36	26177892.48
Total fuel consumption (E)	167642032	151441730.2
Energy consumption through other sources (F)	0	0
Total Energy consumption from non-renewable sources (D+E+F)	189562315.3	177619622.7
Total energy consumed (A+B+C+D+E+F)	197866870.9	186760649.8
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	0.08	0.08
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1.7	1.69
Energy intensity in terms of physical output	This parameter is currently not ascertainable.	
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 independent assessment/ evaluation/assurance has been carried out by an external agency.

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

The Corporation does not have any of its sites/facilities identified as a designated consumer under the PAT Scheme of the Government.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	3775	3,728.00
(ii) Groundwater	996.08	749
(iii) Third party water	7.48	7

Parameter	FY 2023-24	FY 2022-23
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4778.56	4484
Total volume of water consumption (in kilolitres)*	1710.71	1642
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.0000007	0.0000007
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000147	0.0000149
Water intensity in terms of physical output	This parameter is currently not ascertainable.	
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* Please note that the water consumption is assumed to be taken as 20% of the total withdrawal. Exact percentage was not ascertainable for the current FY.

Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N) If yes, name of the external agency. No independent assessment/ evaluation/assurance has been carried out by an external agency.

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	2265	2236.5
(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	5.98	5.81
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	796.86	598.91
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	3067.84	2841.21

Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N) If yes, name of the external agency. No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

The Corporation's wastewater is treated in a sewage treatment plant through a Third Party and discharged as per norms. However, Zero Liquid Discharge is not implemented in any of its Divisions.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	kg	3.72	Data not quantified.
SOx	kg	1.19	
Particulate matter (PM)	kg	2.56	
Persistent organic pollutants (POP)	NA	NA	
Volatile organic compounds (VOC)	NA	NA	
Hazardous air pollutants (HAP)	NA	NA	
Others – please specify	kg	2.09	

Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, Eko Pro Engineers Private Limited

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,if available)	Metric tonnes of CO2 equivalent	18,241.23	16,458.89
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,if available)	Metric tonnes of CO2 equivalent	17,974.63	5,890.03
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/ Rupees	0.000014	0.000009
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/ Rupees	0.00031	0.000203
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	This parameter is currently not ascertainable.		
Total Scope 1 and Scope 2 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. No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

The Corporation is committed to reduce its impact on Climate Change & Global Warming and takes several steps to achieve the same. One of the major initiative is the usage of renewable energy which are cleaner, hence decreasing the dependency on non-renewable sources of energy. The Corporation has also planted approximately 7000 trees.

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)	236.38	233.19
E-waste (B)	48.06	0
Bio-medical waste (C)	13.07	12.5
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) (Used Oil)	1100.22	980.21
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Paper waste, Carton box waste, Wood waste)	1.8	1.2
Total (A+B + C + D + E + F + G + H)	1399.52	1227.1
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000005	0.0000005
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000012	0.0000111
Waste intensity in terms of physical output	This parameter is currently not ascertainable.	
Waste intensity (optional) - the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	2.1	1.8
(iii) Other recovery operations	0	0
Total	2.1	1.8
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	0	0
(iii) Other disposal operations	42.8	38.38
Total	42.8	38.38

* Due to the unavailability of appropriate data on waste treatment and disposal, the total waste treated and disposed of could not be equal to the total waste generated. The Corporation is making efforts to improve its quantification structure in the coming years.

The Bombay Burmah Trading Corporation, Limited

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

The Corporation ensures that all the waste generated are collected, segregated, stored and disposed as per laws/regulations. Some of them are recycled and others disposed by registered third party vendor as per norms. The Corporation disposes all the hazardous waste and chemicals as per government norms.

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

S. No.	Location of operations/offices	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)If no, the reasons thereof and corrective action taken, if any.
1.	Mudis Group, Valparai	Tea Plantations	Yes
2.	Singampatti Group, Tirunelveli	Tea Plantations	Yes
3.	Dunsandle Group, Ooty	Tea Plantations	Yes

- 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
No EIA was undertaken in the reporting year.					

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

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
Yes. The Corporation is compliant with all the applicable environmental laws / regulations / guidelines.				

Leadership Indicators

- 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**
For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area**(ii) Nature of operations****(iii) Water withdrawal, consumption and discharge in the following format:**

Parameter	Unit	FY 2023-24		
Water withdrawal by source (in kilolitres)				
(i) Surface water	Not Applicable. The Corporation is not consuming/ discharging water from/in areas of water stress.			
(ii) Groundwater				
(iii) Third party water				
(iv) Seawater / desalinated water				
(v) Others				
Total volume of water withdrawal (in kilolitres)		-		
Total volume of water consumption (in kilolitres)				
Water intensity per rupee of turnover (Water consumed / turnover)				
Water intensity (optional) – the relevant metric may be selected by the entity				
Water discharge by destination and level of treatment (in kilolitres)				
(i) Into Surface water	Not Applicable. The Corporation is not consuming/ discharging water from/in areas of water stress.			
- No treatment				
- With treatment – please specify level of treatment				
(ii) Into Groundwater				
- No treatment				
- With treatment – please specify level of treatment				
(iii) Into Seawater				
- No treatment				
- With treatment – please specify level of treatment				
(iv) Sent to third-parties				
- No treatment				
- With treatment – please specify level of treatment				
(v) Others				
- No treatment				
- With treatment – please specify level of treatment				
Total water discharged (in kilolitres)				

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	647.52	580.57
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 Equivalent/ Rupees	0.00000025	0.00000024
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. No independent assessment/ evaluation/assurance has been carried out by an external agency.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The Tea Division of BBTCL uses agro chemicals only when necessity arises. The establishment follows the protocols set by the Tea Board of India and only approved chemicals based on the Plant Protection Code are used. It ensures that the MRLs (Maximum residue Limits) of all agrochemicals are minimum. The establishment also has organic certified gardens to a tune of 959 Ha which are used to produce environment friendly food products.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Insulated Heater installed in 2 moulding machine.	200 kwh units saved per month	Decreased consumption of electricity (Reduced GHG Emission)
2	Conversion of Halogen lamp to LED lamp	1200 watts power saving per month	Decreased consumption of electricity (Reduced GHG Emission)
3	Variable Frequency Drive (VFD) installed in Molding machine to reduce electrical power	2500 kwh units saved per month	Decreased consumption of electricity (Reduced GHG Emission)
4	Tree Plantation	7015 Tree Planted	To save water and global warming
5	Rain Water Harvesting Tank	10000 Ltr. water saving per annum	Reduced water consumption
6	ETP	1.5 Lakh Liters water saving per annum	Reduced water consumption

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

For Electromags Division, the Corporation has identified a robust contingency plan (Disaster Management plan) to minimise the manufacturing process risk. It takes care of all possible scenarios which can cause business interruptions like Utility Interruptions, Labour Shortage, Key Equipment failure, Supplier Delivery failure, Fire, Recurring Natural Disasters, Cyber Issue, COVID 19 Pandemic etc. and provides for remedial measures. There is an emergency site plan in place for manufacturing units & fixed functional responsibilities. Further, fire safety measures are taken to prevent business disruptions in case of fire outbreak.

At Plantation Division, Disaster management identification and mitigation plan includes identification of work spot hazards and the corresponding mitigation and corrective measures:

- a) Fire safety systems: Statutory requirement with full compliance and includes;
 - use of appropriate fire fighting equipment
 - training of personnel with mock drills
 - drills include SOP covering alarms, evacuation, use of appropriate equipment and emphasis on safety of trapped individuals
- b) Occupational health & safety:
 - identification of hazards within factory premises with preventive and corrective measures to reduce and mitigate risks
 - trained first aid operators for immediate assistance
 - facility of a round the clock manned hospital with professional care within 5 kms of any field or factory workspot
 - use of PPE for all field works necessitating the same, as in the case of spraying chemicals
 - strict policy on zero use of banned or hazardous chemicals in the field operations
 - medical checks of new recruits and annual examination of entire work force.
- c) Cyber fraud : This is covered by the Corporation's policy of internal systems which include back ups and firewalls which is implemented , tested and overseen by the Chief Information Officer of the Group.
- d) Business continuity : Hierarchy in the plantation management system not only defines responsibilities in all aspects of day to day management but also automatically transfers Division responsibility in case of regular or forced absence of any HOD.

The DPI division has a robust contingency plan to minimize the manufacturing process risk. For critical areas like power supply, labour supply and key raw materials, the division has adequate backups.

In addition, the DPI division has adequate elaborate disaster management plan.

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

Value chain partners are currently not being assessed.

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

Value chain partners are currently not being assessed.

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

Essential Indicators

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

The Corporation has five 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.

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Organization of Plastics Processors of India (OPPI)	National
4	Label Manufacturers Association of India (LMAI)	National
5	Association of Dental Industry and Trade of India (ADITI)	National

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

Name of authority	Brief of the case	Corrective active taken
Not applicable, as there were no adverse orders reported during the financial year 2023-24.		

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, If available
The Corporation through various Industry associations, participates in advocating matters for the advancement of the Industry and Public Good on a need basis. The Corporation has a Code of Conduct Policy to ensure that the highest standards of business conduct are followed while engaging with aforesaid Trade associations/Industry bodies.					

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 SIA of projects were undertaken in the reporting year.					

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

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

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

The Corporation has a set grievance mechanism for employees, but since there is no community living adjacent to any facility, there is no specified mechanism. However, the Corporation shall consider this in future and set up accordingly.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	22.50	29.08
Sourced directly from within India	84.00	100.00

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	92.53	This data cannot be quantified for the FY 2022-23.
Semi-Urban	0.00	
Urban	0.00	
Metropolitan	7.47	

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 since no SIA was undertaken by the Corporation.	

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

S. No	State	Aspirational District	Amount spent (In INR)
While the Corporation has undertaken several CSR projects, it has not initiated any such initiatives in the listed aspirational districts in the reporting year.			

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

The Corporation currently does not have a preferential procurement policy in place. The sourcing of goods/ services is a transparent and merit-based process where suppliers are selected based on the quality of their goods or services, competitive pricing, reliability, and other objective criteria.

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

Not Applicable.

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

Not Applicable.

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

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
No such IP owned or acquired by the Corporation in the reporting year.				

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

Name of authority	Brief of the case	Corrective Action taken
Not Applicable.		

6. Details of beneficiaries of CSR Projects.

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Public Roads through Estate, Coimbatore and Tamil Nadu	Not ascertainable	Not ascertainable

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Corporation has implemented robust mechanisms to address consumer complaints and feedback effectively. These mechanisms include channels such as emails, customer portals, and physical receipt of defective parts. Upon receiving complaints, a dedicated quality team promptly assesses the issues and prepares 8D reports, detailing the root causes and corrective actions needed.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	100.00
Recycling and/or safe disposal	Nil

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other (Product related)	Nil	Nil	NA	2	0	NA
Total	Nil	Nil	NA	2	0	NA

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

	Numbers	Reasons for call
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

The Corporation has implemented a robust cyber security framework and strategy to mitigate data privacy risks effectively. Prioritizing data security, they have deployed measures including secure email gateways, endpoint protection, and backup and recovery procedures. Furthermore, the entity emphasizes website security, patch management, and security incident monitoring. Internal network policies and procedures have been established for access and asset management, incident response, and overall security protocols.

Web link not available as the policy is 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.**

Not Applicable.

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

- a. Number of instances of data breaches**

Nil

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

Nil

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

Nil

Leadership Indicators

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

The organization provides information on products and services of the entity on web-link www.bbtcl.com.

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

The Corporation actively engages in informing and educating consumers about safe and responsible product/service usage through various measures. These include clear labeling and packaging, comprehensive user manuals, online resources, customer education programs, informative social media content, warning notifications, and collaborations with regulatory agencies.

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

The Corporation informs consumers of any risk of disruption or discontinuation of essential services through communication channels such as email, SMS alerts, mobile applications, social media, and a dedicated website. They issue service announcements, provide customer support, publish public notices, comply with regulatory requirements, and take a proactive approach to communicate with consumers.

- 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)**

Certainly, the organization includes instructions for product use on the packaging, ensuring consumers have clear guidance on proper usage. Additionally, the organization conducts periodic customer satisfaction surveys to gather feedback and enhance the overall customer experience.

Note: The number in this year's report is rationalized, wherever required.