



Date: July 10, 2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.
Scrip Code: **541167**

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai - 400 051.
Symbol: **YASHO**

Dear Sir/ Madam,

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

Pursuant to the Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') for FY 2023-24 which forms part of the Annual Report FY 2023-24.

The same is made available on the Company's website at www.yashoindustries.com

This is for your information and records.

Thanking You,

Yours Sincerely,
For Yasho Industries Limited

Rupali Verma
(Company Secretary and Compliance Officer)
Mem No. A42923

Encl: A/a

YASHO INDUSTRIES LIMITED

REGISTERED OFFICE: Office No. 101/102, Peninsula Heights, C.D Barfiwala Marg, Juhu lane, Andheri (West), Mumbai - 400058, India
TEL: +91 22 62510100; FAX: +91 22 62510199; E-Mail: info@yashoindustries.com; CIN No: L74110MH1985PLC037900

www.yashoindustries.com

ANNEXURE E

Business Responsibility & Sustainability Report

SECTION A – GENERAL DISCLOSURES

I Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74110MH1985PLC037900
2	Name of the Listed Entity	Yasho Industries Limited
3	Year of incorporation	1985
4	Registered office address	Office No. 101/102 Peninsula Heights, CD Barfiwala Marg, Juhu Lane, Andheri (West), Mumbai 400058.
5	Corporate address	NA
6	E-mail address	info@yashoindustries.com
7	Telephone No.	91-22-62510100
8	Website	www.yashoindustries.com
9	Financial year for which reporting is being done	April 1, 2023 to March 31, 2024
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11	Paid-up Capital	₹ 11,39,92,000/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Parag Jhaveri E-mail: info@yashoindustries.com Contact no: +91-22-62510100
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)	Standalone
14	Name of assurance provider	Not applicable
15	Type of assurance provided	Not applicable

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	Basic Chemistry & Specialty Products	Manufacturing, trading of Specialty & Fine Chemicals	100%

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

S. No.	Product/Service	NIC Code (Group)	% of total Turnover contributed
1	Manufacture of Chemicals	201	100%

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	4	1	5
International	0	2	2

19. Markets served by the entity
(a) Number of locations

Locations	Number
National (No. of States)	21
International (No. of Countries)	50+

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

The contribution of exports was 64% of the total turnover of the Company for the financial year ended March 31, 2024.

(c) A brief on types of customers

Your Company has a broad and diversified product portfolio, being a manufacturer of Food Antioxidants, Aroma Chemicals, Rubber Chemicals, Lubricant Additives, and Specialty Chemicals which are used in agriculture, automotive, construction, consumer durables, Rubber, consumer care, paints and other varied end industries. Your company's serves around 2000+ customers across india and across the world including the United States of America (USA), Europe, Asia, and the Middle East, etc

IV EMPLOYEES
20. Details as at the end of Financial Year
(a) Employees & Workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES (OTHER THAN WORKERS)						
1	Permanent (D)	253	213	84.19	40	15.81
2	Other than Permanent (E)	5	5	100.00	0	0.00
3	Total (D) + (E)	258	218	184.19	40	15.50
WORKERS						
4	Permanent (F)	565	565	100.00	0	0.00
5	Other than Permanent (G)	431	431	100.00	0	0.00
6	Total (F) + (G)	996	996	100.00	0	0.00

(b) Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES (OTHER THAN WORKERS)						
1	Permanent (D)	1	1	100.00	0	0.00
2	Other than Permanent (E)	0	0	0.00	0	0.00
3	Total (D)+(E)	1	1	100.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	1	1	100.00	0	0.00
5	Other than Permanent (G)	0	0	0.00	0	0.00
6	Total (F)+(G)	1	1	100.00	0	0.00

21. Participation / Inclusion / Representation of Women

	TOTAL	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	7	1	14.29%
Key Management Personnel*	2	1	50.00%

*Excludes Managing Director & CEO (MD & CEO) and Executive Director (ED)

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.00%	21.00%	20.00%	11.34%	6.25%	17.59%	13.40%	0.00%	13.40%
Permanent Workers	7.00%	0.00%	7.00%	3.93%	0.00%	3.93%	3.31%	0.00%	3.31%

V HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**23. 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	YASHO INDUSTRIES EUROPE B.V.	Subsidiary	100	No
2	YASHO INC	Subsidiary	100	No

VI CSR DETAILS

24. i	Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes / No)	Yes
ii	Turnover (in ₹ lakhs)	₹ 59,569.84 Lakhs
ii	Net worth (in ₹ lakhs)	₹ 29,335.92 Lakhs

VII TRANSPARENCY AND DISCLOSURE COMPLIANCES**25 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

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	Yes	https://www.yashoindustries.com/uploads/7/9/4/9/7949862/corporate_social_responsibility_policy-new.pdf	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Investors (other than shareholders)	Yes	https://www.yashoindustries.com/contact.html	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Shareholders	Yes		Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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
Employees and workers	Yes	https://www.yashoindustries.com/uploads/7/9/4/9/7949862/vigil_mechanism_policy.pdf	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Customers		https://www.yashoindustries.com/contact.html	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Value Chain Partners	Yes	https://www.yashoindustries.com/contact.html	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Import restrictions like Anti-Dumping Duty & Safeguard duties	Risk	It will be increasingly difficult to import at reasonable rates	Shortlist potential products and monitor pricing	Negative
2	Climate goals by the country and customers	Opportunity	New opportunities in new markets	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines on Responsible Business Conduct (NGRBC) released by the Ministry of Corporate Affairs has updated and adopted nine areas of Business Responsibility. These are briefly as under:

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management processes									
1 (a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(c) Web Link of the Policies, if available	The Company's Policies are available at : https://www.yashoindustries.com/policies--codes.html								
2 Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4 Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015, ISO 27001:2013, ISO 14001:2015 & ISO 45001:2018, FSSC 22000, FAMI-QS, STAR-K KOSHER, HALAL, FSSAI, REACH, NSF, EcoVadis, RSPO, AGQM								
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have embraced the 3R strategy—Reduce, Reuse, and Recycle—to minimize water wastage. Our in-house water treatment plants recycle used water for industrial operations. At present, one of our four manufacturing units operates as a Zero Liquid Discharge (ZLD) facility, reflecting our dedication to sustainable water management practices. We are actively working to achieve ZLD status for all our facilities, aiming to enhance our water recycling efforts and reduce freshwater usage. Currently, we recycle 44% of our water, which is then seamlessly utilized for domestic purposes								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance of each of our targets and commitments is reviewed periodically by various Committees led by the Management and Board of Director.								
GOVERNANCE, LEADERSHIP AND OVERSIGHT									
7 Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company is committed to integrating environmental, social and governance (ESG) principles into its businesses which is central to improving the quality of life of the communities it serves. It adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their lifecycles. The Company is committed to conducting beneficial and fair business practices to the labour, human capital and to the community. It provides employees and business associates with working conditions that are clean, safe, healthy and fair.								
8 Details of the highest authority responsible for implementation and oversight of the Business and Human Rights Policy.	Mr. Parag Vinod Jhaveri, Managing Director; DIN: 01257685 under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policies								
9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issue? (Yes/No). If yes, provide details.	Yes, the Corporate Social Responsibility Committee and Risk Management Committee provides valuable direction and guidance to the Management to ensure that Safety and Sustainability implications are duly addressed in all- new strategic initiatives, budgets, audit actions and improvement plans.								

10 Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually/ Half Yearly/ Quarterly/ Any other – Please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, The Board of Directors of the Company review the same on an annual basis.																	
Compliance with statutory requirements of relevance to the Principles and rectification of any non-compliance.	The Company is in compliance with all the statutory requirements of principles to the extent applicable.																	

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company conducts periodic review of the charters, policies internally by the Senior Management which then drives the policies, projects and performance of the aspects of business responsibility and sustainability. Further the company is under process to get an independent assessment done from an external agency.								

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1 - BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.
ESSENTIAL INDICATORS
1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year –

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	During the year, the Board of Directors of the Company (including its Committees) has invested time on various updates comprising matters relating to an array of issues pertaining to the business, regulations, economy and environmental, social and governance parameters.	100%
Key Managerial Personnel	4	1) Corporate Induction 2) Company Policies 3) Well-being and Safety related sessions 4) ISMS	100%
Employees other than BoD and KMPs	87	1) Awareness Training Session for ISO 14001 and ISO 45001 standards 2) Awareness Training Session for FAMI-QS v.6	82%
Workers	79	3) Awareness Training Session for ESG Implementation and LCA 4) ISMS 5) Job Specific Training	60%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2023-24 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

Monetary					
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	NA	BSE Limited	₹41,300/-	In terms of Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall make disclosures of Related Party Transactions every six months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023. However, the Company has filed the said disclosure for the half year ended March 31, 2023, on May 09, 2023, instead of May 02, 2023, thereby causing a delay of Seven days. Consequently, BSE Limited imposed a fine of ₹41,300, inclusive of applicable taxes, which the Company has paid on July 28, 2023.	No
Settlement	Nil	Not Applicable	Nil	Not Applicable	
Compounding fee	Nil	Not Applicable	Nil	Not Applicable	

Non-Monetary

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

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
<p>The Company has adopted the Audited Financial Results for the FY 2022-23 on 2nd May, 2023 and the Company has submitted the RPT Disclosure in XBRL Mode on May 9, 2023, therefore there was a delay of only seven days in submission of RPT disclosure.</p> <p>The aforesaid delay was due to following reasons:</p> <ol style="list-style-type: none"> 1. The entire RPT disclosure is based in the form of XBRL Utility and there are several transactions which required to be inserted for the entire six months period. 2. The Accounts Team and Company Secretarial Team encountered several validation errors while preparing the aforesaid XBRL Utility required for RPT disclosure. 3. Further, the team has faced multiple corruption of XBRL Utility and which required insertion of data in the XBRL Utility for multiple times. 4. Then after the aforesaid issue has been resolved by BSE team over a telephonic discussion. <p>Therefore the aforesaid delay of submission of RPT disclosure is purely because of technical issue related to XBRL and nothing else.</p>	<p>BSE Limited</p>

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

Yes, the Company does have the Anti Bribery & Corruption policy and the same is available at <https://www.yashoindustries.com/policies--codes.html>

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

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

6. Details of complaints with regard to conflict of interest

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict of Interest of the Directors				
Number of Complaints received in relation to issues of Conflict of Interest of the KMPs		NA		

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.

NA

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured)

	FY 2023-24	FY 2022-23
Number of days of accounts payables	50	42

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	48.00%	41.00%
	b. Number of trading houses where purchases are made from	17	13
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	40.00%	40.00%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	8.57%	7.27%
	b. Number of dealers / distributors to whom sales are made	36	18
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	8.00%	7.00%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	0.07%
	b. Sales (Sales to related parties / Total Sales)	2.92%	4.55%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	94.61%
	d. Investments (Investments in related parties / Total Investments made)	99.90%	77.50%

LEADERSHIP INDICATORS

1. Awareness programmes conducted for value chain partners on any of the Principles during FY 2023-24

Total number of awareness programmes held	Topics / Principles covered under the training	Value chain partners covered (by value of business done with such partners)
	NA	

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, Your Company have a Code of Conduct for its Board, which requires all Directors of the Company to always act in the interest of the Company and ensure that any other business or personal association which they may have does not involve any conflict of interest with the operations of the Company. In case of any actual or potential conflicts of interest, the concerned Director is required to immediately report such conflicts and seek approvals as required by the applicable law and under Company's policies.

Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and the role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large.

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.**

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	100.00%	100.00%	R&D investments are focused on development of cost effective and environmentally friendly technologies to manufacture quality products. We are increasingly focusing on the industrial category where the company believes there is potential for growth.
Capex	0.36%	0.54%	Capital investments in infrastructure, including energy efficiency and other environmental initiatives.

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

Yes

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

The Company has sourced approximately 40% of its raw materials 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**

(a) **Plastics (including packaging):** Disposed with authorised recycler

(b) **E-waste:** Disposed with authorised recycler

(c) **Hazardous waste:** Disposed with authorised recycler

(d) **Other waste:** Disposed with authorised recycler

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.**

The Extended Producer Responsibility is not applicable to Company's business activities.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessment (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

Company has started conducting LCA for one of its product and its in progress

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.**

No

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 reuse input material to total material	
	FY 2023-24	FY 2022-23
Solvents	60:40	60:40

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

	FY 2023-24			FY 2022-23		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	2.5 MT	0	5.5 MT	2 MT	0	5 MT
E-Waste	0	0	30 kg	0	0	50 kg
Hazardous waste	0	0	120 MT	0	0	138 MT
Other waste	0	0	45MT	0	0	50 MT

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

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

ESSENTIAL INDICATORS

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

Category	% of Employees covered by										
	Health insurance			Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	Total (A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F/A)
Permanent Employees											
Male	213	213	100%	213	100%	0	0%	-	-	-	-
Female	40	40	100%	40	100%	40	100%	-	-	-	-
Total	253	253	100%	253	100%	40	16%	-	-	-	-
Other than Permanent Employees											
Male	5	0	0%	5	100%	-	-	-	-	-	-
Female	0	0	0%	0	0%	-	-	-	-	-	-
Total	5	0	0%	5	100%	-	-	-	-	-	-

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

Category	% of Workers covered by										
	Health insurance			Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	Total (A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F/A)
Permanent Worker											
Male	565	565	100%	565	100%	-	-	-	-	-	-
Female	0	0	0%	0	0%	-	-	-	-	-	-
Total	565	565	100%	565	100%	-	-	-	-	-	-
Other than Permanent Worker											
Male	431	0	0%	431	100%	-	-	-	-	-	-
Female	0	0	0%	0	0%	-	-	-	-	-	-
Total	431	0	0%	431	100%	-	-	-	-	-	-

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.10%	0.33%

2. Details of retirement benefits for Current and Previous FY

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total	No. of employees covered as a % of total	Deducted and deposited with the authority	No. of employees covered as a % of total	No. of employees covered as a % of total	Deducted and deposited with the authority
	employees	workers	(Y/ N/ N.A)	employee	workers	(Y/ N/ N.A)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y

* The Gratuity contributions are deposited with the Company's Trust Funds.

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

Yes, the Company's registered offices at Mumbai are accessible to differently abled employees.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company's policy on hiring does not discriminate against persons with disabilities.

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

Gender	Permanent employees (other than workers)		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	3	100%	NA	NA
Total	3	100%	NA	NA

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

	Yes/No
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

The Redressal mechanism is as follows:

On receipt of any concern through email, letter, oral, etc., All protected disclosures will be recorded for thorough investigation. The Audit Committee may investigate and may, at its discretion, consider involving any other Officer of the Company and / or an outside agency for the purpose of investigation.

7. Membership of employees and worker in association(s) or Unions recognised 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 associations or Union (B)	% (B/ A)	Total employees / workers in respective category (c)	No. of employees / workers in respective category, who are part of associations or Union (D)	% (D/ C)
Total Permanent employees (Other than workers)						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers.

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety Measures		On skill upgradation		Total (D)	On Health and Safety Measures		On skill upgradation	
		No. (B)	% (B / A)	No.(C)	% (C / A)		No. (E)	% (E / D)	No. (F)	%(F / D)
Employees (other than workers)										
Male	213	213	100.00%	180	84.51%	97	97	100.00%	97	100
Female	40	36	90.00%	31	77.50%	16	16	100.00%	16	100
Total	253	249	98.42%	211	83.40%	113	113	100.00%	113	100
Workers										
Male	565	565	100.00%	500	88.50%	484	460	95.04%	401	82.85%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	565	565	100.00%	500	88.50%	484	460	95.04%	401	82.85%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees (other than workers)						
Male	213	213	100.00%	97	97	100.00%
Female	40	40	100.00%	16	16	100.00%
Total	253	253	100.00%	113	113	100.00%
Workers						
Male	565	565	100.00%	484	484	100.00%
Female	0	0	0.00%	0	0	0.00%
Total	565	565	100.00%	484	484	100.00%

10. Health and Safety Management System

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

Yes, the Occupational Health and Safety Management System has been implemented in all manufacturing facilities and Research & Development Laboratory. The health and safety management system follows ISO 45001 : 2018, which is an internationally recognized standard for ensuring occupational health and safety.

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

Hazard identification and Risk assessment (HIRA)

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

Yes

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

Yes

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	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Trainings provided to all employees and contract workers about Health and safety in Yasho. Appropriate PPEs are provided. Adequate Ventillation and Illumination at workplace.

Fire fighting and chemical safety measures are in place as per government guidelines. Hazard Identification and Risk assessment is practiced for routine activities and non-routine activities with Permit to Work system.

System is in place for reporting all incidents, near miss and unsafe conditions/unsafe acts at workplace. All cases are investigated and corrective actions are implemented.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	Nil	Nil	No Complaints Received	Nil	Nil	No Complaints Received
Health & Safety	Nil	Nil	No Complaints Received	Nil	Nil	No Complaints Received

14. Assessments for the year

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

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

As there were no significant risks or concerns arising from the assessment of health & safety practices and working conditions, no corrective action was taken or necessitated to address any safety related incidents

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

Permanent Employee - Yes

Contract Employee - No

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

The Company has established processes to monitor that the statutory dues have been appropriately deducted & deposited by its Contractors.

3. Provide the number of employees having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been 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	Not Applicable	Not Applicable
Workers	Nil	Nil	Not Applicable	Not Applicable

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

5. Details of assessment of value chain partners.

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

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 such assessments were performed.

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.

The Company has identified its internal and external group of stakeholders and below listed stakeholder groups have an immediate impact on the operations and working of the Company. This includes Employees, Shareholders, Customers, Communities, Suppliers, Partners and Vendors.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Websites)	Frequency of engagement (Annually / Half yearly/ Quarterly)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	<ul style="list-style-type: none"> • Regulatory fillings • Company website • Quarterly results followed by earning call • Periodic Analysts' briefing • Media releases • Annual reports • Investor meets • Analyst meets • Annual general meeting 	As per requirement	<ul style="list-style-type: none"> • Financial performance • Business growth • Business strategy • Future investments • Transparency • Good governance practices • Social responsibility • Sustainability
Regulatory bodies	No	<ul style="list-style-type: none"> • Regulatory fillings • Meetings • Emails 	As per requirement	<ul style="list-style-type: none"> • Compliance requirements • Upcoming rules and regulations • Industry representation on key matters
Employees	No	<ul style="list-style-type: none"> • Trainings and awareness sessions • Emails • Notice board • Meetings • Grievance mechanism • Performance feedback 	Ongoing	<ul style="list-style-type: none"> • Total Quality Management • Skill development • Workplace satisfaction • Healthy and safe operations • Employee engagement and involvement • Career progression • Emotional and mental well-being • Ethics and transparency • Work environment and policies Grievance redressal mechanism
Customers	No	<ul style="list-style-type: none"> • Telephone • Email • Customer meets • Personal visits • Advertisements • Conferences 	Ongoing	<ul style="list-style-type: none"> • Availability of the product • Pricing of the product • Quality of the product • New product development • Efficient service • Grievance redressal and transparency • Information on the safe use of products

Stakeholder Group	Whether identified as Vulnerable & Marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Websites)	Frequency of engagement (Annually / Half yearly/ Quarterly)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	<ul style="list-style-type: none"> Personal interaction Telephonic conversations Email communication Conferences 	Ongoing	<ul style="list-style-type: none"> Business opportunities Long-term association Innovation opportunities Materials management
Communities around our Manufacturing Sites	Yes	<ul style="list-style-type: none"> Community meetings CSR projects 	Ongoing	<ul style="list-style-type: none"> Social concerns in the region Health Education Indirect economic impact

LEADERSHIP INDICATORS

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

The Company's management regularly interacts with its key stakeholders i.e. investors, customers, suppliers, employees, etc. Interactions with stakeholders are held during every AGM for effective stakeholder engagement

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. For example, through materiality study, the Company engages with its stakeholders in terms of identifying and prioritising the issues pertaining to economic, environmental and social topics.

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

The Company actively engages with stakeholders who are disadvantaged, vulnerable, and marginalized through Corporate Social Responsibility (CSR) programs. These programs are designed with the goal to promote education. These initiatives are strategically implemented under the Company's key CSR focus areas.

PRINCIPLE 5 – BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees (B)	% (B / A)	Total (C)	No. of employees (D)	% (D / C)
Employees						
Permanent	253	207	81.82%	113	78	69.03%
Other than Permanent	5	3	60.00%	24	5	20.83%
Total Employees	258	210	81.40%	137	83	60.58%
Workers						
Permanent	565	245	43.36%	484	58	11.98%
Other than Permanent	431	250	58.00%	223	8	3.59%
Total Workers	996	495	49.70%	707	66	9.34%

2. Details of minimum wages paid to employees in the following format

Category	FY 2023-24				FY 2022-23					
	Total (A)	Equal to minimum wages		More than minimum wages		Total (D)	Equal to minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	213	-	-	213	100.00%	97	-	-	97	100.00%
Female	40	-	-	40	100.00%	16	-	-	16	100.00%
Other than Permanent										
Male	5	-	-	5	100.00%	24	-	-	24	100.00%
Female	0	-	-	0	0.00%	-	-	-	-	-
Workers										
Permanent										
Male	565	-	-	565	100.00%	484	-	-	484	100.00%
Female	0	-	-	0	0.00%	-	-	-	-	-
Other than Permanent										
Male	446	446	100.00%	-	-	223	223	100.00%	-	-
Female	0	-	-	-	-	-	-	-	-	-

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

(₹ in lakh)

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors#	6	154.51	1	6
Key Managerial Personnel*	1	67	2	6.23
Employees other than BoD and KMP	212	5.28	39	5.03
Workers	565	2.68	-	-

includes sitting fees paid

* (excludes Managing Director & CEO, Whole Time Director , Executive Director)

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	4.63%	1.93%

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

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

The mechanism to redress grievances under human rights is same as for other grievances. On receipt of any concern by through email, letter, web helpline, oral, etc. Anything outside the purview of the Code of Conduct is informed back to the complainant. These are reviewed by MD & CEO and the Audit Committee.

6. Number of Complaints on the following made by employees

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

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)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company gives prime importance to the dignity and respect of its employees irrespective of their gender or hierarchy and expects responsible conduct and behaviour on the part of employees at all levels. Providing a safe and congenial work environment for all employees is an integral part of the Company's Code of Conduct. In order to prevent adverse consequences to the complainants, the Company prohibits victimisation of the complainants in any form and also facilitates the filing of such complaints anonymously. The Company has put a governance structure in place to address complaints related to discrimination or harassment of any kind. The Code of Conduct of the Company guides its employees. There is an Internal Committee constituted by the Company to address complaints relating to sexual harassment.

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

Yes, the Company has included compliance with human rights requirements as a part of its standard terms and conditions of its Purchase Order, Agreements / Contracts entered into with the Suppliers and also as a part of its Supplier Code of Conduct.

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	We internally monitor compliance with all relevant laws and policies pertaining to these issues at 100% of its offices. There have been no observations by local statutory / third parties in India in FY 2023-24.
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 9 above

NA

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

We have relevant in-house policies and procedures to reinforce human rights, resulting in a good track record regarding human rights grievances or complaints

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

The Company has not conducted any human rights due-diligence during the year under review

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, most of our locations are accessible to differently-abled visitors.

4. Details on assessment of value chain partners

Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others	Nil

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

Not Applicable

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	FY 2022-23
	(Values in MWH)	(Values in MWH)
From renewable sources		
Total electricity consumption (A)	14,402.83	11,823.507
Total fuel consumption (B)	3,19,81,191.49	3,20,32,423.72
Energy consumption through other sources (C)	1,580.78	1,159.95
Total energy consumption (A+B+C)	3,19,97,175.10	3,07,02,753.58
From non-renewable sources		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	-	-
Total energy consumed (A+B+C+D+E+F)	3,19,97,175.10	3,07,02,753.58
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00125	0.00127
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.03342	0.02849
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity	638.00	695.00
	0.001	0.005

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India

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.-

Yes, Independent assesment has been done by Bureau Veritas India Private Limited

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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kl)		
1. Surface water	0	0
2. Ground water	0	0
3. Third Party water	0	0
4. Seawater/ desalinated water	0	0
5. Others (Municipal)*	58,152	43,713
6. Rainwater	0	0
Total volume of water withdrawal (in kilolitres)	58,152	43,713
Total volume of water consumption (in kilolitres)	58,152	43,713
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00001	0.00001
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00022	0.00015
Water intensity in terms of physical output	5.09	4.35

*Used for cooling purposes

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

Yes, Independent assesment has been done by Bureau Veritas India Private Limited

- 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	Nil	Nil
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater	Nil	Nil
No treatment		
With treatment – please specify level of treatment		
(iii) To Seawater	Nil	Nil
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties	Nil	Nil
No treatment		
With treatment – please specify level of treatment		
(v) Others	Nil	Nil
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	Nil	Nil

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

NA

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

Yes. We have embraced the 3R strategy—Reduce, Reuse, and Recycle—to minimize water wastage. Our in-house water treatment plants recycle used water for industrial operations. At present, one of our four manufacturing units operates as a Zero Liquid Discharge (ZLD) facility, reflecting our dedication to sustainable water management practices. We are actively working to achieve ZLD status for all our facilities, aiming to enhance our water recycling efforts and reduce freshwater usage. Currently, we recycle 44% of our water, which is then seamlessly utilized for domestic purposes

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

Parameter	Specify unit	FY 2023-24	FY 2022-23
SOx	mg/m ³	21.4	17.5
NOx	mg/m ³	17.45	15.30
SPM	--	--	--
Persistent organic pollutants (POP)	--	--	--
Volatile organic compounds (VOC)	--	--	--
Hazardous air pollutants (HAP)	mg/Nm ³	0.3644455	0.376666667
Particulate Matter (size less than 10μ)	mg/m ³	31	33
Particulate Matter (size less than 2.5μ)	mg/m ³	19.66	20.25

Note: indicate if any independent assessment / evaluation / assurance has been carried out by an external agency ? if yes, name of the external agency: Yes, Konark

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

Parameter	Unit	FY (2023-24)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	10094.21
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	10312.43
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent	0.0000034
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent	0.0000767
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MTCO ₂ e/MT	1.79

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

Yes, Independent assesment has been done by Bureau Veritas India Private Limited

8. Does the entity have any project related to reducing Green House Gas emission?

Yes , We have just started working on this in collabration with Bureau Veritas India Private Limited

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)	2.5 MT	2MT
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	2.5 MT	2MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000004	0.0000000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000000094	0.0000000067
Waste intensity in terms of physical output	0.00022	0.00020
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	0	0
(iii) Other recovery operations	0	0
Total	0	0
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	0	0
Total	0	0

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

Yes, Independent assesment has been done by Bureau Veritas India Private Limited

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.

With Inhouse full fledge R&D we are constantly developing products using environment friendly raw materials. Also Hazardous waste generated are kept in separate bin and disposed off with authorised waste handling agency.

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

Not Applicable

S.No.	Location of operations / offices	Types of operation	Whether the conditions of environment approval / clearance are being complied with ? Y / N If no, the reasons thereof and corrective action taken, if any.
1	Office No. 101 & 102, Peninsula Heights, C.D. Barfiwala Marg, Andheri (W), Mumbai - 400 058, Maharashtra, India	Head Office	Yes
2	Plot No.2514-2515, Phase IV, GIDC, Vapi - 396 195, Gujarat, INDIA	Manufacturing	Yes
3	Plot No.1713, Phase III, GIDC, Vapi – 396195, Gujarat, INDIA	Manufacturing	Yes
4	Survey no. 409/P1/P1/A, Karwad, Vapi, Valsad - 396191, Gujarat, INDIA	Manufacturing	Yes
5	Survey no. 583, 593, 596, 597 & 598, PCPIR, Payal Industrial Park, Near GIDC, Dahej Village, Pakhajan, Vagra, Bharuch, Dahej– 392 165, Gujarat, INDIA	Manufacturing	Yes

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

The Company has not undertaken any environmental impact assessments during the current financial 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, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, the Company has ensured compliance with the applicable environmental laws, regulations, guidelines in India viz., Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder

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

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	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(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)		

No water withdrawal from any of the sources mentioned

Parameter	FY 2023-24	FY 2022-23
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		
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		No water withdrawal from any of the sources mentioned
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. - NA

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 CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)			
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	NA	NA
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. NA

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

Although the Company does not operate in any of the ecologically sensitive areas, your Company is sensitive to the needs of all its stakeholders. The discharge parameters are independently monitored by an agency appointed by the Ministry of Environment, Forest & Climate Change, Government of India. The report of the monitoring is regularly shared by the agency with all its stakeholders.

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, 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	Outcome of the initiative
1	Nil	Nil	Nil

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

Yes. The Company has a well-defined Business Continuity Plan. The Incident and Crisis Management system of the Company defines organizational structures and provides guidance to the Management to enable the efficient management of incidents or crisis, with the objective of minimizing the overall negative impact of a given situation and enabling a return to normalcy in the shortest possible time frame.

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.

Not Applicable

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

Nil

PRINCIPLE 7 – BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.
ESSENTIAL INDICATORS
1. a. Number of affiliations with trade and industry chambers / associations

The Company had affiliations with trade and industry chambers / associations.

b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.

Sr. No	Name of the trade and industry chambers / associations	Reach of trade and industry chambers/ associations (State / National)
1	Indian Chemical Council	National
2	All India Rubber industries association	National
3	The Council of EU Chambers of Commerce in India	National
4	Chemexcil – Basic Chemicals, Pharmaceuticals and Cosmetics Export Promotion Council	National
5	Vapi Emergency Control Centre, Gujarat, India	State
6	Vapi Industrial Association	State
7	Roundtable on Sustainable Palm Oil	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.

Not Applicable

LEADERSHIP INDICATORS
1. Details of public policy positions advocated by the entity

Not Applicable

PRINCIPLE 8 – BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT
ESSENTIAL INDICATORS
1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year

Not Applicable

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

Not applicable

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

Not Applicable

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	7.00%	2.00%
Sourced directly from within the district and neighbouring districts	12.00%	10.00%

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	0	0
Semi-urban	89.14%	91.35%
Urban	0	0
Metropolitan	10.86%	8.65%

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)**

Not Applicable

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

The Company has undertaken CSR projects / activities in and around its Manufacturing Sites at Vapi, Gujarat. However, the Company has not undertaken any such CSR activity in designated aspirational districts identified by government bodies.

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

The Company has a process to receive and redress concerns/grievances received from the community. A site level committee consisting of members from various departments viz. administration, security, CSR, etc. is formed which receives the concerns (written/verbal) and works towards its redressal. A joint field visit / investigation is done and the concern is addressed appropriately in a timely manner. The concerns are recorded and tracked for closure.

(a) No, the Company does not have a preferential procurement policy.**(b) From which marginalised / 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.

Not Applicable

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

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 marginalised groups
1	Education (Kocharva Patel F. Shala)	230	80
2	Health	Nil	Nil
3	Environmental	Nil	Nil

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.

Not applicable as we are B2B supplier

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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023-24			FY 2022-23		
	Received during the	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other- VAPT	2	0		2	0	

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls		

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

Yes, the Company has detailed framework on cyber security and risk related to data privacy.

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

The cyber security for the Company has been outsourced and managed by a leading IT services company. The regular reviews are conducted, and corrective actions are taken to improve the cyber security posture.

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

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

The information on products and services of the entity can be accessed at <https://www.yashoindustries.com/>

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

All business units of the Company provide safety and information sheets and mention on the packaging to their consumers about the safe and responsible use of the products.

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

The Company informs through emails and phone calls.

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.

Yes, We are preparing labels as per Local and International standards, GHS labels required locally whereas CLP and OSHA labels for European, USA market respectively. We are following country specific regulations in order to prepare labels.

5. 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)

Yes