

Date: 05.09.2024**The Manager, DCS
The Bombay Stock Exchange Ltd.**
Phiroze jeejeebhoy Towers,
Dalal Street,
Mumbai**The Manager
National Stock Exchange of India Ltd.**
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051**Ref: Scrip Code: - 530655****Scrip Code: - GOODLUCK****Dear Sir/Madam,****SUB: BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR 2023-24**

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find enclosed herewith the Company's Business Responsibility and Sustainability Report for the financial year 2023-24, which also forms part of the Annual Report 2023-24 of the Company in the format as specified by the Securities and Exchange Board of India.

This is for your kind reference and record.

Thanking You

For GOODLUCK INDIA LIMITED

**MAHESH CHANDRA GARG
DIRECTOR**

Encl: as above



GOODLUCK INDIA LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT



FY: 2023- 24

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

FY 2023-24

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. Corporate Identity Number (CIN) of the Listed Entity - L74899DL1986PLC050910
2. Name of the Listed Entity – Goodluck India Limited
3. Year of incorporation - 1986
4. Registered office address – 509, Arunachal Building, Barakhamba Road, Connaught Place, New Delhi - 110001 (INDIA)
5. Corporate address - II-F, 166-167, Nehru Nagar, Ambedkar Road, Ghaziabad, Uttar Pradesh – 201001 (INDIA)
6. E-mail – goodluck@goodluckindia.com
7. Telephone - 0120-4196600
8. Website - - www.goodluckindia.com
9. Financial year for which reporting is being done – FY 2023- 24
10. Name of the Stock Exchange(s) where shares are listed :

Name of the Exchange	Stock Code
BSE Ltd.	530655
National Stock Exchange of India Ltd.	GOODLUCK

11. Paid-up Capital – ₹ 63,547,818
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. Abhishek Agrawal
Company Secretary
Ph.:- 0120-4196600
Email: - cs@goodluckindia.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 disclosures in this report are done on a standalone basis for

Goodluck India Limited.

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

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal & Metal Products	100.00

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	ERW & CDW Tubes & Sheets	24105	63.00
2	Steel Structure	25119	22.00
3	Forging	25910	15.00

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	06	10	16
International	00	00	00

19. Markets served by the entity:

- a. Number of locations

Locations	Number
National	Pan India
International	46

- b. What is the contribution of exports as a percentage of the total turnover of the entity?
The contribution of exports accounts for approximately 26.19% of the total turnover of the company.

c. A brief on types of customers:

The company mainly operates within the business-to-business (B2B) sector, although a limited range of its products is also available through retail channels. Its primary clients are Original Equipment Manufacturers (OEMs), governmental agencies, and public sector entities.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1051	1026	97.62	25	2.38
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	Total employees (D + E)	1051	1026	97.62	25	2.38
WORKERS						
4.	Permanent (F)	1596	1596	100.00	00	0.00
5.	Other than Permanent (G)	2677	2677	100.00	00	0.00
6.	Total workers (F + G)	4273	4273	100.00	00	0.00

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25.00
Key Management Personnel	5	0	0.00

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

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	30.02	7.84	29.45	22.08	40.00	31.04	27.77	22.22	25.00
Permanent Workers	30.27	0.00	30.27	23.77	0.00	11.89	29.82	0.00	14.91

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	Goodluck Infrapower Pvt Ltd	Subsidiary	100.00	No
2	GLS Steel India Ltd.	Subsidiary	100.00	No
3	GLS Engineering India Ltd.	Subsidiary	100.00	No
4	GLS Metallica India Ltd	Subsidiary	100.00	No
5	Goodluck Defence and Aerospace Limited	Subsidiary	81.47	No

VI. CSR Details

24. I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

II. Turnover (₹ in lakhs) - 3,52,477.58

III. Net worth ((₹ in lakhs) - 99,459.63

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) <i>(If Yes, then provide web-link for grievance redress policy)</i>	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, the Company has Grievance redressal committee in place wherein the aggrieved can report their grievance in grievance register.	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes, the Company has grievance mechanism the aggrieved shareholder and investor can lodge their grievance at investor@goodluckindia.com	Nil	Nil	None	Nil	Nil	None
Shareholders		4	Nil	Resolved to the satisfaction of shareholder	1	Nil	Resolved to the satisfaction of shareholder
Employees and workers	Yes	Nil	Nil	None	Nil	Nil	None

Customers	Yes	Customer complaints are promptly and satisfactorily resolved by the company. However, there is currently no quantifiable data available to measure this aspect.					
Value ChainPartners	Yes	Nil	Nil	None	Nil	Nil	None

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	GHG emission	Risk	Significant amount of carbon dioxide and methane are released into the atmosphere during the manufacturing of iron and steel, as well as during on-site fuel burning. The amount of greenhouse gas emissions (GHG) per ton of steel produced has decreased due to technical advancements in the steel industry. Because of climate change mitigation measures, regulatory attempts to minimize GHG emissions in response to the hazards posed by	By putting energy-efficient measures into place, switching to renewable energy sources, streamlining transportation logistics, encouraging sustainable practices among suppliers, funding carbon offset projects, carrying out in-depth climate risk assessments, and keeping open lines of communication with stakeholders, the Company has successfully mitigated and reduced the risks associated with greenhouse gas (GHG) emissions.	Negative (There were no negative financial implications for the FY 23-24)

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.

			climate change may result in higher regulatory compliance costs and risks for iron and steel firms.		
2.	Air risk quality	Risk	The basis behind designating air quality as a concern is its substantial influence on health and operational factors. Serious health problems brought on by poor air quality can affect both the community and the workforce. This may have an impact on corporate operations through increased healthcare expenditures, decreased productivity, and possible legal issues.	To manage the risk of air quality, our approach emphasizes proactive strategies. The Company seeks to lower emissions by adopting advanced technologies and optimizing processes, monitoring air quality in real-time, collaborating with communities and experts, transitioning to renewable energy sources, investing in green infrastructure, ensuring regulatory compliance, educating employees, and continuously improving our methods. This holistic approach underscores our dedication to mitigating air quality risks and fostering a cleaner, healthier environment.	Negative (There were no negative financial implications for the FY 23-24)
3.	Waste & risk hazardous materials management	Risk	Recognizing the management of waste and hazardous materials as a risk is critical due to its potential to adversely affect the environment, creating legal liabilities, tarnish reputations, and disrupt operation activities makes it imperative to recognize it as a risk. Pollution, regulatory concerns, and health issues are just a few ways that	Through a proactive and all-encompassing approach, the Company is actively tackling the hazards related to hazardous waste materials. Our primary emphasis is on minimizing waste generation and ensuring the responsible disposal of hazardous materials in compliance with regulatory standards. To strengthen	Negative (There were no negative financial implications for the FY 23-24)

			inefficient management can negatively impact the environment and an organization's operations.	our efforts, we also encourage recycling, leveraging advanced technologies, and providing comprehensive employee training to enhance these efforts. We have developed strong emergency response strategies and actively collaborate with our suppliers to strengthen our readiness and ethical standards. Additionally, we conduct regular audits and uphold our dedication to ongoing development of stakeholders' trust. We are committed to reducing risks, advancing sustainability, and protecting the environment and communities through this multidimensional approach.	
4.	Employee Health & safety	Opportunity	The company has implemented a number of health and safety management initiatives, such as offering day-care services. Our approach is focused on a number of important facets, such as thorough risk assessment, extensive training, unambiguous standard procedures, ergonomic design, careful handling of hazardous materials, emergency preparedness, wellness and health programs, ongoing monitoring, and many more. By putting these safeguards	Not Applicable	Positive implication

			in place, we reduce risks, increase productivity, and show that we are dedicated to ethical behaviour.		
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Policies developed in accordance with statutory requirements are approved by the Board of Directors. Other policies are created by the respective Business or Function Heads and require approval from the Managing Director and/or the relevant Business or Function Head.								
c. Web Link of the Policies, if available	Please refer the table below:								
Sr. No.	Name of policy	Link to Policy			Which Principles each policies goes into				
1	Anti-bribery & Anti-corruption	https://www.goodluckindia.com/pdf/Anti-CorruptionBriberyPolicy.pdf			P1				
2	Related Party Transaction Policy	https://www.goodluckindia.com/pdf/rpt-policy-goodluck.pdf			P1				
3	Familiarization programme for Independent Directors	https://www.goodluckindia.com/pdf/familiarization-programme.pdf			P1				
4	Whistle Blower Policy	https://www.goodluckindia.com/pdf/vigil-mechanism.pdf			P1				
5	Archival Policy	https://www.goodluckindia.com/pdf/records-archives-management-policy.pdf			P1				
6	Nomination & Remuneration Policy	https://www.goodluckindia.com/pdf/nomination-and-remuneration-policy.pdf			P3				
7	Dividend distribution policy	https://www.goodluckindia.com/pdf/dividend-distribution-policy.pdf			P3				

8	Related Parties & Materiality	https://www.goodluckindia.com/pdf/rpt-policy-goodluck.pdf	P4
9	Materiality of Events	https://www.goodluckindia.com/pdf/policy-for-determination-of-materiality-of-events-information.pdf	P4
10	Policy on Equal Opportunity - Part of code of conduct	https://www.goodluckindia.com/investors.php	P8
11	IT Policy	Internal	P9
12	Environment, Health and Safety Policy	Internal	P2
13	Skill Upgradation Policy	Internal	P3
14	Freedom of Association	Internal	P3
15	Human Rights and Labour Practices Policy	Internal	P3
16	Child Labour	Internal	P5
17	Human rights and Labour Practices Policy	Internal	P5
18	HSE/ Environment	Internal	P6
19	Freedom of Association	Internal	P7
2. Whether the entity has translated the policy into procedures. (Yes / No)		Yes	
3. Do the enlisted policies extend to your value chain partners? (Yes/No)		No	
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		<p>The policies mentioned above are based on the Principles of NGRBC. Additionally, the Company holds the following ISO certifications:</p> <p>GOODLUCK METALLICS Survey No. 495-502, Village: Sikra, Taluka: Bhachau, District: Kutch, Gujarat - 370140</p> <ul style="list-style-type: none"> • ISO 9001:2015 - Quality Management System • ISO 14001:2015 - Environmental Management System • ISO 45001:2018 - Occupational Health and Safety Management System • IATF 16949:2016 - Quality Management System 	

	<p>GOOD LUCK INDUSTRIES A-51 & A-59, Sikandrabad Industrial Area, District: Bulandshahr, Uttar Pradesh - 203505</p> <ul style="list-style-type: none"> • ISO 14001:2015 - Environmental Management System • ISO 45001:2018 - Occupational Health and Safety Management System • IATF 16949:2016 - Quality Management System • EN ISO 9001:2015 - Quality Management System
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>The Company wants to create a clear ESG strategy in order to start its ESG (Environmental, Social, and Governance) program. It also plans to inform its principal stakeholders on the advancements made in this attempt. This proactive approach demonstrates the business's capacity for risk management, profitability maintenance, and deeply held accountability.</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>	
Governance, leadership and oversight	
<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements</p> <p>The Company has consistently endorsed and implemented best practices in environmental conservation, employee well-being, and corporate governance, reflecting our deep commitment to responsible and sustainable business operations. By prioritizing environmental stewardship, we actively seek to minimize our ecological footprint through efficient resource management, waste reduction, and the adoption of green technologies.</p> <p>In caring for our employees, we foster a workplace culture that emphasizes safety, health, inclusivity, and continuous professional development. We believe that by investing in our people, we not only enhance their personal growth but also drive the long-term success of the organization.</p> <p>Our dedication to good governance is evident in our transparent decision-making processes, ethical business conduct, and adherence to the highest standards of compliance and accountability. We are committed to maintaining the trust of our stakeholders through rigorous oversight and integrity in all our operations.</p> <p>- Mr. Nitin Garg</p> <p style="text-align: center;"><i>Director</i></p>	

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Nitin Garg, Director 0120- 4196600 goodluck@goodluckindia.com
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Board of Directors of the firm has the responsibility to make decisions about matters pertaining to sustainability.

10. Details of Review of NGRBCs by the Company:																			
Subject for Review	Indicate whether review was under taken by Director /Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)									
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against Above policies and follow up action	Yes									Periodically									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	No substantial cases for material non-compliance have been documented. Operational difficulties are promptly handled as they arise. Each functional head is responsible for monitoring and maintaining compliance with the rules that apply to their specific duties.									Ongoing									
										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.	In addition to periodic internal evaluation at board and committee level assurances and comfort is sought by the company on its policies/ procedures/ codes through periodic audits by the external agencies. For the purpose of this report through an extensive exercise, assessment of operationalization and effectiveness of the policies mentioned in this section, is done by Dhir and Dhir Associates, an eminent Law Firm.																		

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to									

its business (Yes/No)	Not Applicable
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	2	<ul style="list-style-type: none"> • Overview about the company and its business • Regulatory updates • Future Outlook 	100.00
Key Managerial Personnel	2		100.00
Employees other than BoD and KMPs	77	<ul style="list-style-type: none"> • 5S • IMS (Integrated Management System) • OHS (Occupational health and safety) • HIRA (Hazard Identification and Risk Assessment) • Safety • Legal Compliance • Use of PPE 	100.00
Workers	64	<ul style="list-style-type: none"> • Welding, electricity related trainings • Loading- unloading related training • Risk assessment related training • EHS (Environment, Health, and Safety) • Material Handling • Fire drills • Packing process • Skill development 	>40.00%

		<ul style="list-style-type: none"> Human rights Health & safety & behavioural related training 	
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2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year *(basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)*

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

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
No such instances were reported during the reporting period	

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

Yes, to uphold its dedication to ethical corporate practices and to actively combat corruption, the Company has established a comprehensive anti-corruption and anti-bribery policy. This policy outlines stringent measures and guidelines designed to prevent any form of corrupt activities, including bribery, within the organization. By implementing this policy, the Company aims to ensure transparency, accountability, and integrity in all its operations, fostering a culture of honesty and ethical behavior among its employees and stakeholders.

Web-link: <https://www.goodluckindia.com/pdf/Anti-CorruptionBriberyPolicy.pdf>

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

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

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

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

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

The Company has not been subject to regulatory fines throughout the reporting period. To uphold transparency, business includes a conflict-of-interest policy in its code of conduct because it values openness. According to the Companies Act, this policy requires Directors to report any possible conflicts to the Board or pertinent Committees and to follow the necessary laws in order to avoid influencing decisions related to potential conflicts. In order to demonstrate their dedication to moral behaviour and good governance, directors must also recurrently submit the necessary disclosures to the Board or the relevant Committees.

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	18.76	19.66

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	0.00	0.00
	b. Number of trading houses where purchases and made from	00	00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
	a. Sales to dealers/distributors as % of total sales	10.6	14.04

Concentration of Sales	b. Number of dealers/distributors to whom sales are made	177.00	202.00
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	44.33	38.11
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.00	0.00
	b. Sales (Sales to related parties/Total Sales)	0.00	0.00
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.29	0.00
	d. Investments (Investments in related parties/Total Investments made)	89.78	0.00

Leadership Indicators

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

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

As a fundamental part of its Code of Conduct, the Company has implemented a Conflict-of-Interest policy. This policy requires all directors and employees to provide pertinent information and to make sure that their personal or professional relationships do not interfere with the company's operations or their positions within it. When conflicts of

interest occur, the workers in question may face disciplinary action. The Company's dedication to maintaining the integrity of its operations and upholding ethical standards is demonstrated by this proactive approach.

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

Essential Indicators

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

	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D	The company always evaluates its Capex and R&D expenditures in relation to their potential to improve the social and environmental aspects of the operations they conduct. Since these costs are integral to the project, it is not feasible to identify them separately.		
Capex			

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

Although the company does not yet have any set policies on sustainable sourcing, it is actively working on creating a Standard Operating Procedure (SOP) that will encourage the use of sustainable sourcing techniques.

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

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

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

To enhance waste management procedures throughout its activities, the Company has been making a lot of efforts. The Company's "Life Cycle Perspective" outlines the process for disposing of garbage, tracks waste generated from different operations and determines the appropriate disposal method. This method involves either disposing of the waste, sending it to recycling facilities, or scrapping it.

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 Company has already commenced the process of registering under the Extended Producer Responsibility (EPR) provisions.

Leadership Indicators

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

NIC Code	Name of Product/Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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Currently, the Company does not perform life cycle assessments; however, it plans to implement such assessments in the coming years.

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
The company has not quantified its waste generation for the reporting year. However, it is working towards providing the relevant data in the upcoming years.		

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	The Company has not yet quantified its waste generation for the reporting year. However, it is advancing efforts to develop innovative systems for tracking and reporting this data in the coming years.					
E-waste						
Hazardous Waste						
Other waste						

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

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

% 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	1026	911	88.79	1026	100.00	00	0.00	1026	100.00	1026	100.00
Female	25	15	60.00	25	100.00	25	100.00	00	0.00	25	100.00
Total*	1051	926	88.10	1051	100.00	25	100.00	1026	100.00	1051	100.00
Other than Permanent Employees											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00

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

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

% of 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	1596	1529	95.80	1596	100.00	00	0.00	00	0.00	1596	100.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	1596	1529	95.80	1596	100.00	00	0.00	00	0.00	1596	100.00

Other than Permanent workers											
Male	2677	2677	100.00	2677	100.00	00	0.00	00	0.00	2677	100.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	2677	2677	100.00	2677	100.00	00	0.00	00	0.00	2677	100.00

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.05	0.06

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Yes	98.26	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	100.00	100.00	Yes	30.38	80.67	Yes

*All permanent employees, including permanent staff, receive compensation exceeding the ESI threshold, rendering them ineligible for ESI benefits

3. Accessibility of workplaces

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

Yes, the Company's premises and offices are fully accessible to employees and workers with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. The

Company has proactively ensured that its facilities are designed and equipped to support the needs of differently abled individuals, thereby fostering an inclusive and barrier-free environment.

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 is committed to promoting equal opportunity in the workplace, ensuring a non-discriminatory environment regardless of age, sex, or color. This commitment is reflected in its equal opportunity policy, which aligns with the Rights of Persons with Disabilities Act, 2016.

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	During the reporting period, there were no instances of parental leave being taken			
Female				
Total				

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has established a proactive grievance management system to address employee and worker concerns efficiently. A grievance register is available at the entrance gate, providing a straightforward and accessible means
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

	<p>for employees to document their issues during working hours. Upon registration, the Grievance Redressal Committee promptly assumes responsibility, with a commitment to resolving grievances within 48 hours. For enhanced transparency and communication, the contact information and names of committee members are prominently displayed on the notice board. This innovative approach ensures a streamlined process for addressing concerns and delivering timely resolutions.</p> <p>This grievance mechanism is designed to offer a streamlined and efficient process for employees and workers to raise their concerns, ensuring prompt and effective resolution of any issues they may encounter.</p>
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7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

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

Female	
Total Permanent Worker	
Male	
Female	

8. Details of training given to employees and workers:

	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1026	929	90.54	857	83.52	1013	967	95.46	851	84.01
Female	25	19	76.00	18	72.00	27	20	74.07	18	66.67
Total	1051	948	90.19	875	83.25	1040	987	94.90	869	83.56
Workers										
Male	1596	1556	97.49	1404	87.96	1464	1464	100.00	1358	92.76
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Total	1596	1556	97.49	1404	87.96	1464	1464	100.00	1358	92.76

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	1026	815	79.43	1013	1013	100.00
Female	25	25	100.00	27	27	100.00
Total	1051	840	79.92	1040	1040	100.00

Workers						
Male	1596	1456	91.22	1464	1464	100.00
Female	00	00	0.00	00	00	0.00
Total	1596	1456	91.22	1464	1464	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?

The organization is dedicated to the well-being of its employees, as evidenced by its robust occupational health and safety management system. Utilizing Hazard Identification and Risk Assessment (HIRA), the Company systematically identifies and evaluates workplace hazards, implementing and monitoring effective measures to mitigate these risks. Adhering to the OHS 593001 standard underscores the Company's commitment to maintaining rigorous occupational health and safety protocols.

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

Yes, the Company recognizes its duty to identify workplace hazards and address them effectively. It undertakes comprehensive hazard identification and risk assessment studies for various departmental activities. Based on these assessments, the Company implements targeted control measures to manage and mitigate the identified risks. This systematic approach allows the Company to continuously identify and evaluate both routine and non-routine work-related hazards.

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

Yes, the Company has implemented a structured framework that enables employees to report work-related hazards and to withdraw from unsafe situations.

This protocol is outlined in the comprehensive Hazard Identification and Risk Assessment (HIRA) documentation, ensuring systematic management of workplace risks.

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

Yes, the Company provides employees and workers with access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	2	Nil
	Workers	23	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The Company has implemented a range of initiatives to ensure a safe and healthy work environment, with a strong focus on Training & Development. Specifically, employees participate in safety training programs that cover potential hazards, best safety practices, and emergency procedures. These efforts are aimed at enhancing employees' awareness and skills related to workplace safety, thereby cultivating a safer and more health-conscious workplace.

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

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

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working Conditions	100.00

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

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

Leadership Indicators

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

Yes, the employees and workers are covered under insurance policies of the Company.

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

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

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:

Currently, the Company does not have a formal mechanism established, but relies on informal methods to ensure that its value chain partners meet statutory compliance requirements.

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)

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

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	Nil
Working Conditions	

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.

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

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Stakeholders play a crucial role in the company's operations, and the company is committed to nurturing robust relationships with them. It has systematically categorized its stakeholders, including both internal and external parties, based on their influence on the business and its activities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> ▪ Email ▪ Brochure ▪ Meetings ▪ Exhibitions ▪ Website 	Regular and on need basis	<ul style="list-style-type: none"> ▪ Product availability ▪ Customer centric requirements ▪ Sales realization ▪ New market avenue
Employees	No	<ul style="list-style-type: none"> ▪ Email ▪ Face to face ▪ Employees initiative ▪ Get together 	Regular and on need basis	<ul style="list-style-type: none"> ▪ Working environment ▪ Career enhancement ▪ Long-term strategy plans, training and awareness ▪ Health, safety and engagement initiatives ▪ Encouragement to Work

Suppliers	No	<ul style="list-style-type: none"> • Email • Brochure • Meeting • Exhibitions 	Regular and on need basis	<ul style="list-style-type: none"> • Raw material availability • Future needs • Customer centric requirements
Investors & funders	No	<ul style="list-style-type: none"> • Email • Press release • Open-ended con calls • Annual Report 	Ongoing	<ul style="list-style-type: none"> • Query resolution • Company performance • Companies outlook
Communities	No	<ul style="list-style-type: none"> • Local leaders • Physical visit • Mail communication • Media coverage 	Regular and on need basis	<ul style="list-style-type: none"> • Welfare programmes • Support to community

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 utilizes a systematic approach for engaging with stakeholders and the Board on environmental, social, and governance issues. This process involves identifying relevant stakeholders, addressing key topics through methods such as surveys and meetings, and collecting their feedback. The insights gathered are then compiled into a comprehensive report for the Board's evaluation, which informs decision-making and strategic planning. The Company ensures transparent communication of decisions through multiple channels, reflecting its dedication to integrating stakeholder feedback into its responsible business practices.

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

Yes, the Company actively engages with stakeholders to address and manage environmental and social issues. For example, input from local communities has led to

advancements in emissions control and waste management. Feedback from employees has resulted in strengthened safety measures and improved wellness programs. Furthermore, collaboration with suppliers has produced a code of conduct that emphasizes ethical and sustainable practices. These examples demonstrate how stakeholder contributions inform and shape the Company's policies and practices, enhancing its commitment to responsible and impactful operations.

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

The Company is dedicated to advancing its engagement with marginalized communities by enhancing access to education and healthcare. It offers flexible working hours and family support initiatives to employees, reinforcing its commitment to gender equality and ensuring a safe and inclusive workplace. Through strategic collaborations with suppliers, the Company also empowers local enterprises owned by marginalized groups. These forward-thinking initiatives illustrate the Company's proactive approach to creating meaningful and positive outcomes for vulnerable stakeholders.

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	1051	1051	100.00	The Company routinely holds awareness sessions on human rights issues and integrates human rights elements into its internal policies. However, data related to these initiatives is not yet quantified. The Company is actively working to implement measures for data collection in the forthcoming years.		
Other than permanent	00	00	0.00			
Total Employees	1051	1051	100.00			
Workers						
Permanent	1596	1596	100.00	The Company routinely holds awareness sessions on human rights issues and integrates human rights elements into its internal policies. However, data related to these initiatives is not		
Other than permanent	2677	00	0.00			
Total Workers*	4273	1596	37.35			

				yet quantified. The Company is actively working to implement measures for data collection in the forthcoming years.
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*Other than Permanent Workers are covered through third-party agencies.

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	1051	65	6.20	986	93.80	1040	0	0.00	1040	100.00
Male	1026	60	5.85	966	94.15	1013	0	0.00	1013	100.00
Female	25	5	20.00	20	80.00	27	0	0.00	27	100.00
Other than Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Workers										
Permanent	1596	503	31.50	1093	68.50	1464	230	15.71	1234	84.29
Male	1596	503	31.50	1093	68.50	1464	230	15.71	1234	84.29
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Other than Permanent	2677	1819	68.00	858	32.00	2472	1894	76.61	578	23.39
Male	2677	1819	68.00	858	32.00	2472	1894	76.61	578	23.39
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (Rs./Monthly)	Number	Median remuneration/ Salary/ Wages of respective category (Rs./Monthly)
Board of Directors (BoD)	4	16,66,633	00	NA
Key Managerial Personnel	5	13,66,633	00	NA
Employees other than BoD and KMP	1024	33,350	25	31,900
Workers	1596	17,000	00	NA

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	1.28	1.65

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

The Company is committed to optimizing the work environment for its employees. To address human rights concerns, employees are invited to engage with the Company's HR team, which is dedicated to providing prompt and effective support.

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

rights issues.

The Company is committed to maintaining a safe work environment and has implemented several key committees to support this goal, including the Works Committee, Grievance Committee, Internal Complaints Committee under POSH, and a Whistle-Blower Committee. These entities are dedicated to efficiently managing and resolving human rights-related concerns within the organization.

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

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

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

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

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

The Company is dedicated to ensuring a secure workplace by implementing its POSH policy, which is supported by specialized internal committees to address harassment effectively. Additionally, a proactive whistle-blower policy is in place, enabling confidential reporting of concerns and protecting individuals from potential retaliation.

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

Yes, the Company ensures that all business agreements and contracts incorporate relevant human rights provisions.

10. Assessments for the year:

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

Wages	
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Note: The Assessments are being done internally.

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

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

Leadership Indicators

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

The Company is committed to employee well-being and has integrated a grievance redressal policy into its code of conduct. During the reporting period, no human rights issues were reported. The Company continues to uphold its dedication to fundamental human rights principles in all its operations.

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

No human rights due diligence was conducted during the reporting period.

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

Yes, the Company has made its premises and offices accessible to employees and workers with disabilities. We have proactively designed and equipped our facilities to accommodate the needs of differently-abled individuals, ensuring a barrier-free environment and equal opportunities for everyone.

4. Details on assessment of value chain partners:

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

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

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

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

Essential Indicators

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

Parameter	FY 2023-24 (In Gigajoules)	FY 2022-23 (In Gigajoules)
From renewable sources		
Total electricity consumption (A) *	91,597.92	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	91,597.92	-
From non-renewable sources		
Total electricity consumption (D)	1,37,449.92	1,99,002.89
Total fuel consumption (E)	5,38,912.06	4,17,575.54
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	6,76,361.98	6,16,578.43
Total energy consumed (A+B+C+D+E+F)	7,67,959.90	6,16,578.43
Energy intensity per rupee of turnover <i>(Total energy consumption/Revenue from Operations) -GJ/Rs</i>	0.000022	0.000020
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00049	0.00044

<i>(Total energy consumed / Revenue from operations adjusted for PPP) -GJ/Rs</i>		
Energy intensity in terms of physical output- GJ/Metric tonne	2.00	1.95
Energy intensity <i>(optional)</i> – 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.

Yes, the company actively engages in evaluations conducted by external agencies, specifically through DQS, to ensure compliance and quality standards are met.

*Last year's number was not ascertainable for renewable source of energy. Therefore there will be a difference in the total consumption.

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

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

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater -Borewell	3,39,075.00	3,24,983.00
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others - Narmada Dam	24,749.00	22,060.00
<i>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</i>	3,63,824.00	3,47,043.00

Total volume of water consumption <i>(in kilolitres)</i>	2,60,864.00	2,87,608.40
Water intensity per rupee of turnover <i>(Water consumed / Revenue from operations) - Kl/Rs</i>	0.000007	0.000009
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <i>(Total water consumption / Revenue from operations adjusted for PPP) - Kl/Rs</i>	0.000166	0.000208
Water intensity in terms of physical output- Kilolitres /Metric tonne	0.68	0.91
Water intensity <i>(optional)</i> - 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.

Yes, the Company closely oversees its water management practices with the assistance of an external agency, Dwece Management Private Limited, which is authorized by the Central Ground Water Authority (CGWA).

*Previous year the data of water withdrawal was entered in third party and seawater/ desalinated water due to un-clarity of source.

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	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		

Parameter	FY 2023-24	FY 2022-23
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others - Industrial Drainage		
- No treatment	-	-
- With treatment – Primary, Secondary and Tertiary	1,02,960.00	59,434.60
Total water discharged (in kilolitres)	1,02,960.00	59,434.60

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, the Company actively monitors its water management practices by collaborating with an external agency, Dwece Management Private Limited, which is an authorized entity under the Central Ground Water (CGW) Government. This partnership ensures that the Company's water management processes are thoroughly supervised and compliant with government regulations.

*Previous year, the quantification of water discharge was not possible, thus no data was entered in the previous year report.

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

The company have a ZLD mechanism in its three Units and in the rest three units waste water is discharged responsibly in the industrial drainage only after treatment. This shows the Company's commitment to sustainable water use. The company's water treatment

mechanism incorporates a variety of sophisticated processes to ensure effective effluent treatment. Initially, incoming effluent is collected in a septic tank where primary settling occurs. It is then transferred to an equalization tank to balance out fluctuations in effluent quality and quantity. Following this, the effluent undergoes biological treatment in a Sequencing Batch Reactor (SBR). Here, aeration promotes bacterial growth, which breaks down organic matter efficiently. The treated water is then moved to a decanting tank for further clarification, allowing any remaining solids to settle out. Subsequently, the clarified water passes through a multi-grade filter, which removes suspended particles of varying sizes, and an activated carbon filter that eliminates fine particles, colour, odour, and other impurities. The final treated water is stored in a treated water tank, ensuring it meets required standards for reuse in applications such as gardening and toilet flushing. In a parallel treatment stream, effluent is accumulated in a collection tank before being pumped to a neutralization tank where lime is added to adjust the pH levels. The neutralized effluent is then directed to a filter press, which dewateres the sludge, separating solids from liquids. The filtrate is collected in a holding sump, while the sludge is packed in HDPE bags and stored in a solid waste area. The treated water from the holding sump is further purified through a pressure sand filter, removing finer suspended impurities, and an activated carbon filter to eliminate remaining contaminants. Micron filtration is employed to achieve ultra-fine filtration, followed by reverse osmosis (RO) for primary desalination, significantly reducing dissolved salts. Finally, the concentrated brine from the RO process is treated in a multiple effect evaporator, which reduces waste by evaporating water and concentrating the remaining brine. This comprehensive, multi-stage process ensures that the company's water treatment mechanism is both effective and sustainable, aligning with environmental standards and facilitating the reuse of treated water in various non-potable applications

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	ppm	1387.67	193
SOx	mg/Nm3	232.70	30.1
Particulate matter (PM)	mg/Nm3	286.69	49.5
Persistent organic pollutants (POP)	-	-	-

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others - (CO)	mg/Nm3	489.05	-

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, the Company conducts stack monitoring through the services of external agencies, specifically Enviro Tech Service and Global Enviro Laboratories, to ensure accurate and reliable environmental assessments.

*This year extensive stock monitoring was done to obtain accurate values of all emission, then we can increase in the emission numbers.

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	30,420.73	23,694.13
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	45,555.07	44,775.65
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/ Rs	0.00000216	0.00000223
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power	Metric tonnes of CO2	0.000048	0.000049

Parameter	Unit	FY 2023-24	FY 2022-23
Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	equivalent/ Rs		
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO2 equivalent/ Metric tonne of product	0.20	0.22
Total Scope 1 and Scope 2 emission intensity (<i>optional</i>) – 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, evaluation is not being conducted by any external agency

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

Goodluck India Limited is committed to reducing its greenhouse gas (GHG) emissions through various initiatives focused on renewable energy and sustainable practices. The company has already collaborated with third-party providers to utilize renewable energy and is further planning to install a solar power plant in Gujarat, which will contribute 10% of its energy needs from renewable sources. In addition to renewable energy, the company uses LPG, CNG, LNG, and Diesel as process fuels to enhance energy efficiency. To further its sustainability efforts, Goodluck India Limited has undertaken a large-scale plantation project, planting 6,000 trees using the Miyawaki method to create dense, native forests. Moreover, the company has implemented rainwater harvesting systems, constructing 12 pits to conserve water and enhance groundwater recharge. These initiatives collectively demonstrate Goodluck India Limited's dedication to environmental stewardship and sustainable development.

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)	5.70	0.86
E-waste (B)	0.23	0.13
Bio-medical waste (C)	0.06	0.07
Construction and demolition waste (D)	-	-
Battery waste (E)	0.26	0.35
Radioactive waste (F)	-	-
Other Hazardous waste. Please Specify, if any. (G)	2,798.21	2,025.99
Contaminated cotton waste & Hand gloves	0.92	0.78
Oily sludge	4.14	3.40
Used Oil	0.22	0.20
ETP sludge	2,792.93	2,021.61
Other Non-hazardous waste generated (H). <i>Please specify, if any.</i> (Break-up by composition i.e. by materials relevant to the sector) - Iron Scrap	41,384.33	9,536.49
Total (A+B + C + D + E + F + G + H)	44,188.79	11,563.89
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonne/Rs	0.0000013	0.0000004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - Metric tonne/Rs	0.0000281	0.0000083
Waste intensity in terms of physical output- Metric tonne/ Metric tonne	0.12	0.04
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-

Parameter	FY 2023-24	FY 2022-23
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste- Plastic, Hazardous and Non-Hazardous waste		
(i) Recycled (Oil and Plastic) - Iron Scrap, Plastic, Used oil	41,390.25	9,537.55
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<i>Total</i>	41,390.25	9,537.55
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) - E-waste, Bio-medical waste, Battery waste and Hazardous waste		
Category of waste		
(i) Incineration - Contaminated cotton waste, Biomedical, E-waste and Oily Sludge	5.35	4.38
(ii) Landfilling - ETP sludge	2,792.93	2,021.61
(iii) Other disposal operations-Buy Back Policy (Battery waste)	0.26	0.35
<i>Total</i>	2,798.53	2,026.34

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.

Considering the scope of the Company's business operations, there are no evaluations being carried out by external agencies at this time.

*The quantitative value of E-waste, other hazardous waste and non- hazardous waste were changed due to proper segregation of waste into their respective categories this year.

** The disposal methods and quantities of waste were changed due to assessment and quantification of proper disposal method for respective waste categories in a sustainable specific manner.

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.

Goodluck India Limited has implemented a comprehensive waste management plan to handle all types of waste and recyclable materials generated within its factory premises. The plan aims to ensure safe, environmentally responsible collection, storage, and disposal of waste. Responsibilities are clearly defined, with administration, stores, and a Recyclable Material Committee (REM) managing different aspects of the process. Waste is segregated, collected in designated bins, and transferred to appropriate storage areas. Specific procedures are in place for the handling of various waste types, including chemicals, oils, and general scrap. Disposal involves selling recyclable materials to approved vendors who meet strict Environmental Health & Safety (EH&S) requirements. The plan includes regular monitoring, record-keeping, and periodic inspections to maintain compliance and prevent environmental contamination. This systematic approach ensures that all waste management activities are conducted safely and sustainably.

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

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.
The company operates outside of ecologically sensitive areas			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable. According to the Ministry of Environment, Forest & Climate Change (MoEF), the industry or its operations are not required to obtain environmental clearance or conduct an Environmental Impact Assessment (EIA)					

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 Company diligently conforms to all relevant environmental laws and regulations, ensuring robust environmental stewardship.				

Leadership Indicators

- 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:
 - Name of the area- Not Applicable
 - Nature of operations- Not Applicable
 - Water withdrawal, consumption and discharge in the following format:

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

Parameter	FY 2023-24	FY 2022-23
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance or compliance with standard regulations.

*Quantification of emission caused by the disposal of waste previous year was evaluated in a scientific manner this year.

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)	<i>Metric tonnes of CO2 equivalent</i>	2,185.23	1,147.16
Total Scope 3 emissions per rupee of turnover	<i>Metric tonnes of CO2 equivalent/ Rs</i>	0.00000006	0.00000004

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No, evaluation is not being conducted by any external agency

*Scope 3 emissions are assessed based on the volume of waste generated, the quantity disposed of and the disposal mechanism employed by the company.

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

The Company's operations and offices are located outside of ecologically sensitive areas.

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 (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
1	Use of renewable energy	The Company has made significant strides in its initiative to use renewable energy, achieving an impressive usage of 9,15,972.92 gigajoules in the current year through third-party sources. This substantial shift towards sustainable energy not only underscores The Company's commitment to reducing its carbon footprint but also highlights its proactive approach in embracing cleaner energy alternatives.	The use of renewable energy has led to a significant reduction in greenhouse gas emissions. This substantial adoption of clean energy has enhanced the company's sustainability profile, showcasing its dedication to environmental stewardship.
2	Rainwater Harvesting Pits	An investment of Rs. 33,12,000 was made to construct 12 rainwater harvesting pits. These pits are designed to	The rainwater harvesting initiative will enhance water conservation efforts, reducing water consumption from external sources. It will

		collect and store rainwater, reducing runoff and conserving water. The harvested water will be used for various non-potable purposes within the company premises, such as gardening and cleaning, thereby reducing dependence on municipal water supply.	mitigate the risk of water scarcity, especially during dry seasons, and promote sustainable water management practices. Additionally, it will reduce soil erosion and improve groundwater recharge, contributing to the overall environmental sustainability of the company.
3	Plantation of 6000 Plants with Miyawaki Method	The company invested Rs. 450000 in planting 6000 plants using the Miyawaki method. This method involves densely planting native tree species in a small area to create a self-sustaining forest ecosystem. The initiative aims to enhance biodiversity, improve air quality, and create a green space within a short time.	The Miyawaki plantation will lead to rapid forest growth, with the plants growing 10 times faster and resulting in 30 times denser vegetation compared to conventional methods. This will significantly improve air quality, increase carbon sequestration, and provide habitat for local wildlife, contributing to the overall ecological balance.

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

The company's disaster management plan outlines detailed procedures and responsibilities for handling various emergencies. In case of a fire, initial response involves shouting "Fire Fire" to attract attention and attempting to extinguish small fires. If the fire is unmanageable, the section in charge must be informed, and the fire alarm raised. Carbon Dioxide and ABC fire extinguishers are used for most fires, while foam type extinguishers are reserved for liquid fires. If extinguishers are insufficient, the hydrant system is used after ensuring all electrical connections are turned off. In the HSD oil storage yard, foam monitors are employed. Immediate communication with the EHS and Security Departments is crucial. If the fire is uncontrollable, senior officials and

additional personnel from other departments are called, and mutual aid partners such as the Fire Brigade may be contacted. Post-fire, the site is preserved for investigation and salvage operations commence, ensuring used water and chemical waste do not enter outside drains. For flood, heavy rains, and storm emergencies, the Admin and EHS Departments ensure all drain points are clear to prevent waterlogging, with dewatering pumps tested weekly. Only Gate No. 1 remains operational during a storm, with personnel instructed to stay in their workstations. In the event of an earthquake, the emergency control room is activated, communication with team members is established, and associates are instructed to take cover and protect themselves. Post-earthquake, the situation is assessed and premises inspected. During riots, both gates are closed to prevent entry of unwanted persons, the local police station is informed, and cooperation with the police is ensured to handle the situation, including lodging an FIR if necessary. Roles and responsibilities are clearly defined: the Shift Security Officer leads responses to fires, storms, and floods with support from the EHS and Admin Departments, while the EHS Head takes charge in fire-fighting, ensuring operational dewatering pumps during floods, and inspecting premises for safety compliance. These comprehensive procedures ensure a coordinated and efficient response to emergencies, minimizing risks to personnel and property.

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

The operational processes within the organization's value chain are not expected to generate significant impacts.

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

At present, no evaluations have been carried out for Value Chain Partners.

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

Essential Indicators

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

The Company is affiliated with four trade and industry chambers and associations.

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	National
2	Delhi chamber of commerce	State
3	Federation Of Kutch Industries Association (Fokia)	State
4	Ghaziabad management association	State

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

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

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, If available
The Company did not engage in advocating any public policy positions during the reporting period.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
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The Company did not engage in any projects necessitating a Social Impact Assessment (SIA) as per regulatory requirements.

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
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Not applicable, because no such projects were undertaken.

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

The company has instituted numerous innovative communication channels to facilitate the community in articulating their concerns and grievances. Through its diverse corporate social responsibility (CSR) initiatives, the company actively engages with the community on a regular basis, fostering a close working relationship for mutual development. The

progress of these projects is continuously monitored, ensuring a transparent and prompt resolution of any grievances that may arise.

- 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	4.14	NIL
Directly from within India	97.95	99.37

- 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	69.31	0.00
Semi-Urban	0.00	0.00
Urban	25.18	0.00
Metropolitan	5.51	0.00

* The data for job creation in smaller towns, specifically the wages paid to persons employed (including employees or workers on a permanent, non-permanent, or contract basis) in the specified locations as a percentage of total wage cost, is not available for last year due to a technical error in the system.

Leadership Indicators

- Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Not applicable, as no SIA was carried out.	

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

S. No	State	Aspirational District	Amount spent (In INR)
None, as the Company's CSR projects are not conducted in designated aspirational districts.			

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

Due to the industry's characteristics, the Company does not yet emphasize sourcing from suppliers that represent marginalized or vulnerable groups.

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

The Company does not currently engage in procurement from marginalized or vulnerable groups.

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

The Company does not currently source from suppliers that belong to marginalized or vulnerable groups.

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

S.No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Animal Welfare	The number of persons who have benefitted from CSR projects extends beyond specific target groups to include society at large. These initiatives have had a widespread positive impact, contributing to the overall well-being of communities through various programs aimed at education, healthcare, environmental sustainability, and livelihood enhancement.	The percentage of beneficiaries from vulnerable and marginalized groups is currently not ascertainable. However, the company is committed to collecting this data in the coming year.
2	Promoting health care		
3	Promoting Education		
4	Eradicating hunger, poverty and malnutrition		
5	Conservation of natural resources		
6	Facilities for Senior citizens		
7	Measures for reducing inequalities		
8	Rural Development		

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

Essential Indicators

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

The Company has implemented a comprehensive system for managing consumer complaints and feedback. It provides accessible channels, responsive customer service, and an online portal. The system ensures timely responses and includes an escalation process to resolve issues efficiently. Feedback is analysed to drive improvements, fostering continuous enhancement of products and services. This robust mechanism highlights the Company's commitment to customer satisfaction and ongoing improvement.

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	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	Nil	Nil	None	Nil	Nil	None
Advertising	Nil	Nil	None	Nil	Nil	None
Cyber-security	Nil	Nil	None	Nil	Nil	None
Delivery of essential services	Nil	Nil	None	Nil	Nil	None
Restrictive Trade Practices	Nil	Nil	None	Nil	Nil	None
Unfair Trade Practices	Nil	Nil	None	Nil	Nil	None
Other	Nil	Nil	None	Nil	Nil	None

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

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

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

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

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

No consumer complaints were received regarding the delivery of essential services, cyber security and data privacy, or the recurrence of product recalls.

7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches:
No data breaches were reported for the financial year 2023-24.
 - b. Percentage of data breaches involving personally identifiable information of customers:
There have been no occurrences of data breaches involving customers' personally identifiable information.
 - c. Impact, if any, of the data breaches:
Not Applicable, as there were no data breaches in the reporting year

Leadership Indicators

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

The Company leverages diverse platforms, including its website and media advertisements, to share information about its products. These platforms provide in-

depth details about its offerings, allowing consumers to explore and understand the products and services more thoroughly.

Official website: (<https://www.goodluckindia.com>).

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

The Company employs a range of strategies to educate consumers on safe product usage. These efforts encompass intuitive labelling, detailed user manuals, a well-resourced website, proactive customer support, targeted awareness campaigns, engaging workshops, partnerships with industry organizations, and a dynamic feedback system to refine safety measures. Such comprehensive initiatives underscore the Company's commitment to empowering consumers to use their products safely and with assurance.

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



Mechanisms are established to notify consumers of any potential disruptions or discontinuations of essential services via phone calls and email.


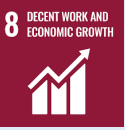


4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity,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

Yes, the Company goes beyond legal requirements by offering additional product information. It also undertakes surveys to gauge consumer satisfaction with key products, services, and operational locations, leveraging the insights to fuel continuous improvements.



**ALIGNING
SUSTAINABLE
INITIATIVES
WITH SDGS:
PATHWAYS TO
GREENER
FUTURE**

<p>PRINCIPLE 1</p>	<p>BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE</p>
	<ol style="list-style-type: none"> 1. The Company has committed to conduct themselves in an ethical manner in all operations, functions and processes. Implementing policies to ensure non-discriminatory treatment of employees and ensuring peace and justice to all by establishing grievance mechanisms, policies like Human Rights and Labour Practices contains fundamental principles of the United Nations Universal Declaration of Human Rights ensuring workplace health and safety and preventing practices like child labour, anti-slavery and bribery. To combat the effects the company has also established an internal policy on anti- corruption & bribery to safeguard to prevent any such person associated. The implemented initiatives indicate SDG-16.
<p>PRINCIPLE 2</p>	<p>BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE</p>
	<ol style="list-style-type: none"> 1. The Company has demonstrated a strong commitment by contributing in eradicating hunger and malnutrition through food donation drives. This initiative indicate SDG-2. 2. The Company is proactively addressing water sustainability challenges by implementing water conservation initiatives, adopting water-efficient technologies and investing in waste-water treatment like wastewater after ETP treatment is used for toilets, washing and gardening, prolonged efforts to reduce the use of groundwater for manufacturing process, establishing rainwater harvesting pits and digging ponds in nearby village to increase the groundwater level. By establishing and investing in development to clean and sustainable water resources the company endeavours to promote the initiative of clean water and sanitization which is a clear vision of SDG-6. 3. To align with SDG's objective, these initiatives resonate with SDG-8 goals while constantly empowering the socio-economically backward, under-privileged and marginalized communities by providing educational aids like books to the under-privileged children toward making education accessible to all. While collaborating with suppliers it also empowers local business engagement owned by marginalized groups. 4. The Company has endeavoured to reduce the results of unsustainable exploitation of planet's resource, the initiative therefore promotes sustainable consumption including steps to recycle waste from hazard waste (like ETP-Sludge, oil soaked-clothes, and hand gloves), re-melting of metal scraps, replacement of used batteries and electronics by the supplier, and re-using paper for printing in order to mitigate the impact as indicated in SDG-12. 5. The Company has taken effective measures and reduced the impacts of GHG emissions by implementing green initiative through renewable energy. To ensure sustainable practice, the Company also encourages the practice among its suppliers by promoting carbon onset projects and implementing climate risk assessment. The Company also endeavors to conserve natural

	resources, by planting trees in nearby villages and schools for a green, safe and healthy environment. These initiatives indicate SDGs-13 and 15.
PRINCIPLE 3	BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS
  	<ol style="list-style-type: none"> 1. The initiative to encompass practices relating to well-being, dignity and provision of decent work, provided by a healthy workplace environment, safe and hygienic humane, fair living wages, and benefits to employees without any discrimination as indicated in (SDG 3 and 8) 2. Donations to hospitals for healthcare, medical insurance for employees, provision of buses/cabs for employees, and providing subsidized food & clean drinking water further indicate the health and well-being of all the employees (SDG- 3) 3. To promote employment and professional skills, placements are ensured from different ITI institutes along with the provision to upgrade the untrained employees to ITI institutes to foster employee development. Upskilling programmes ensure continuous skill and competence upgrading employees and providing access to necessary learning opportunities for career development (SDG- 8) 4. The Company is committed towards the welfare of its employees, where it believes to provide equal opportunity for all without any discrimination on the grounds of age, gender or caste. Moreover, the Company has formulated an internal policy to promote peace and harmony among its employees by implementing equals opportunity policy in consonance with the Rights of Disabled Person Act, 2016 (SDG-16)
PRINCIPLE 4	BUSINESSES SHOULD RESPECT THE INTEREST OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS
	<ol style="list-style-type: none"> 1. To foster social advancement, the Company has formulated internationally recognised human rights principles including the rights set out in United Nations Universal Declaration Human Rights as part of their policy and ethics on protection of human rights promoting non-discriminatory treatment, anti-slavery and minimum wages as indicated in SDG 16.
PRINCIPLE 5	BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS



1. The Company understands the human rights contents of Constitution of India, National laws, Policies and International Bills on Human Rights, the business integrate respects to human rights management systems, by ensuring all the humans impacted by the business governance or activity have access to grievance mechanism by establishing constructive internal policy on human rights and labour codes including ethical and law practices like non-discrimination, workplace health and safety, child labour and indigenous rights. The overall nature of human rights offers businesses to seek opportunities and mitigate risks of slow and declined economic growth, along with that everyone individually or collectively is entitled to these rights without discrimination, ensures response to adverse human rights impacts which envision the impact of decent work as envisaged in SDG-8.

PRINCIPLE 6



BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT



1. The commitment towards water conservation - refuse of wastewater clearly indicates the company's vision for "save water and save life" by implementing using wastewater for purposes like toilet, washing and gardening after ETP treatment, using wastewater in STP process after treatment, and making constant efforts to reduce the use of ground level water for manufacturing process. While the Company has ensured that the employees have proper access to RO water for drinking, aligns completely with SDG-6.

2. Solar energy for the promotion of green energy is the advancement in the race to accomplish the goal of sustainability targets, the Company has envisaged the implementation of 30% solar energy as a contract from third party through national grid supplies in their electricity usage while aiming to increase up to 50% by installing self-project of solar energy indicates SDG-7.

3. The Company endeavours to assess the environmental impacts of its operations and products by taking steps to reduce and mitigate the impacts including recycling the hazardous waste, promotion of green energy declining the use of exhaustible fossil fuels, use of PNG in heat treatment furnaces, through energy-efficient initiatives reduced the adverse effects of GHG emissions, reducing electricity waste by using energy saving equipment's like LED lights, tube mill welder, digital temperature controller in place of electrical heaters, and EXO plant in place to N2 plant. Additionally, the company also endeavours to conserve the natural environment by planting more trees in nearby village areas and schools for a green environment and digging ponds to increase the ground level water and promoting animal welfare in nearby villages. These initiatives are aligned with (SDG 13, 14, and 15.)

<p>PRINCIPLE 7</p>	<p>BUSINESSES WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT</p>
	<ol style="list-style-type: none"> 1. The Company has always endeavoured to act in a responsible and transparent manner. By implementing the motives for eradicating hunger, poverty and malnutrition as envisioned in SDG-2. 2. Impacting governance for a cleaner environment includes planting trees in village areas/schools, water conservation - reuse of wastewater, recycling of waste, and conservation of energy and reduction in Co2 emission and greenhouse gasses for clean energy as aligned in (SDG 13 and 15).
<p>PRINCIPLE 8</p>	<p>BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT</p>
	<ol style="list-style-type: none"> 1. Ensuring growth and equitable development of the society and surroundings has always been there in the Company's operations, being a part of society, the company has always ensured that it takes all necessary steps to mitigate the social disharmony. While the Company envisaged to eradicate hunger, poverty and malnutrition by conducting food donation drives, providing all necessary healthcare supplies to hospitals and clinic for human healthcare and cancer treatment, and promoting education in rural area along with distribution of books in village schools for poor children education aligns with (SDG- 2, 3 and 4). 2. The Company has been committed towards contributing to social and economic development by promoting educational infrastructure, increasing market share in renewable energy, and providing fair opportunity to the marginalized and under-privilege community for growth without any discrimination indicate (SDG- 8) Additionally, while ensuring the prospects of economic growth the Company has always made its clear motives for "save water and save life" thereby implementing the reuse of wastewater for sustainability indicate (SDG- 6) 3. The Company has endeavoured to promote innovation through process control, product & quality development and cost reduction. While using advanced technological equipment's and machinery to manufacture steel products at par with industry norms indicates (SDG-9)
<p>PRINCIPLE 9</p>	<p>BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER</p>



1. The Company has always ensured to provide value to their customers in a responsible manner. By establishing a comprehensive system registering consumer complaints and feedback, including channels via online portal and customer service. While the Company ensures its smooth operational access to its customer, they also ensure their responsibility towards the society by planting trees (SDG- 15).
2. Due care and vigilance must always be exercised while providing any goods or services that may or had led to exploitation of natural resources or puts effects on conspicuous consumption of resources. While it is the responsibility of the Company to mitigate the adverse impact of the consumption of its productions as they affect the overall well-being of the society, environment and our planet indicate (SDG- 12). By planting trees and providing meals is a social aspect but most importantly it is the reasonableness of a company to ensure that whatever it takes from the society it must give it back as the same manner they took it.