



June 28, 2024

To,
The Secretary,
Market Operations Department,
The BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 023.

Capital Market Operations
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Fl., Plot No.C/1,
G Block, Bandra-Kurla Complex,
Bandra (E),
Mumbai – 400 051.

Scrip Code: 500003

Scrip Code: AEGISLOG

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Reporting

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2023- 24, which also forms part of the Annual Report for FY 2023-24, submitted to the Exchanges vide letter dated June 28, 2024.

Kindly take the same on record.

Yours faithfully,
For AEGIS LOGISTICS LIMITED

MONICA GANDHI
COMPANY SECRETARY

Encl: As above

Annexure F to the Directors' Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2024

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

| No. | Particulars | Company Information |
|-----|--|--|
| 1. | Corporate Identity Number (CIN) of the Company | L63090GJ1956PLC001032 |
| 2. | Name of the Listed Company | Aegis Logistics Limited |
| 3. | Year of Incorporation | 30/06/1956 |
| 4. | Registered address | 502, 5th Floor, Skylon Co. Op. Housing Society Ltd., GIDC, Char Rasta, Vapi-396195, Dist. Valsad, Gujarat State, India |
| 5. | Corporate address | 1202, Tower B, Peninsula Business Park G K MARG, Lower Parel (WEST) Mumbai 400013 MH |
| 6. | E-mail ID | aegis@aegisindia.com |
| 7. | Telephone | (022)-66663666 |
| 8. | Website | www.aegisindia.com |
| 9. | Financial year for which reporting is being done | 2023-2024 |
| 10. | Name of the Stock Exchange(s) where shares are listed | Equity shares are listed on BSE Limited and National Stock Exchange of India Limited |
| 11. | Paid-up Capital | Rs. 35,10,00,000/- |
| 12. | Name and contact details (Telephone, email address) of the person who may be contacted in case of queries on the BRSR Report | Mr. Rajiv Chohan President- Business Development (022)-66663666 |
| 13. | Reporting boundary-Are the disclosures under this report made on standalone basis (i.e; only for the entity) or on an consolidated basis (i.e; for the entity and all the entities which forms part of its consolidated financial statements, taken together | Disclosures made in this report are on a standalone basis |
| 14. | Name of assurance provider | NA |
| 15. | Type of assurance obtained | NA |

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. | Trade | Wholesale Trading | 90.09 |
| 2. | Transport and storage | Warehousing and storage | 8.22 |

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

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|--------|--|----------|---------------------------------|
| 1 | Storage Terminalling Business (both liquid and Gas) | 52109 | 8.22 |
| 2 | Wholesale LPG Distribution: Auto Gas, Commercial & Industry distribution | 46610 | 90.09 |

Operation

18. Number of locations where plants and/or operations/offices of the entity are situated:

| Location | Number of plants | Number of offices | Total |
|----------------------|--|-------------------|-------|
| National | 1. Storage Terminals at Mumbai | 2 | 3 |
| | 2. Network of 142 Autogas Station over 10 states | | |
| International | | NIL | |

19. Markets served by the entity

a. Number of locations

| Locations | Number |
|----------------------------------|--|
| National (No. of States) | The Company has its presence in 10 states through terminals and network of auto gas stations |
| International (No. of Countries) | None |

b. What is the contribution of exports as a percentage of the total turnover of the entity? – There are no exports in the Company.

c. A brief on types of customers

OMC's, MNC and other industrial and commercial establishments as well as Auto LPG users.

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) | 316 | 304 | 96.20 | 12 | 3.79 |
| 2. | Other than Permanent (E) | 110 | 107 | 97.27 | 3 | 2.72 |
| 3. | Total employees (D + E) | 426 | 411 | 96.47% | 15 | 3.52% |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 12 | 12 | 100% | 0 | 0 |
| 5. | Other than Permanent (G) | 125 | 125 | 100% | 0.00 | 0.00 |
| 6. | Total workers (F + G) | 137 | 137 | 100% | 0.00 | 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) | - | - | - | - | - |
| 2. | Other than Permanent (E) | - | - | - | - | - |
| 3. | Total differently abled employees (D + E) | - | - | - | - | - |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | - | - | - | - | - |
| 5. | Other than permanent (G) | - | - | - | - | - |
| 6. | Total differently abled workers (F + G) | - | - | - | - | - |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|---------------------------|--------------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 9 | 1 | 11.11 |
| *Key Management Personnel | 3 | 1 | 33.33 |

* Key Management Personnel refers to the Chief Executive Officer, Chief Financial Officer and Company Secretary as defined under Section 203 (1) of the Companies Act, 2013.

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

| | FY 2023-24 (Turnover rate in current FY) | | | FY 2022-23** (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year prior to the previous FY) | | |
|----------------------------|---|--------|--------|--|--------|--------|--|--------|--------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 10.69 % | 19.05% | 29.74% | 12.34% | 0 | 12.34% | 9.38% | 8.33% | 17.71% |
| Permanent Workers | 8.00% | 0.00% | 8.00% | 14.29% | 0 | 14.29% | 6.06% | 0.00% | 6.06% |

**Note: Some of Aegis employees transferred to Aegis Vopak Terminals Limited, Subsidiary Company w.e.f. May 25, 2022

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. | Sealord Containers Limited | Wholly owned Subsidiary | 100 | Yes, subsidiary Companies namely Sealord Containers Limited, Aegis Gas (LPG) Private Limited and Hindustan Aegis LPG Limited, Konkan Storage Systems (Kochi) Private Limited, Aegis Vopak Terminals limited and CRL Terminals Private Limited participate in BR Initiatives of Aegis Group as a whole. |
| 2. | Konkan Storage Systems (Kochi) Private Limited* | Step Down Subsidiary | 51 | |
| 3. | Hindustan Aegis LPG Limited | Subsidiary | 51 | |
| 4. | Aegis Gas (LPG) Private Limited | Wholly owned subsidiary | 100 | |
| 5. | Eastern India LPG Company Private Limited | Wholly owned Subsidiary | 100 | |
| 6. | Aegis Vopak Terminals Limited | Subsidiary | 51 | |
| 7. | Aegis Terminal (Pipavav) Limited | Subsidiary | 96 | |
| 8. | CRL Terminals Private Limited* | Step down subsidiary | 51 | |
| 9. | Aegis Group International Pte. Limited | Subsidiary | 60 | |
| 10. | Aegis International Marine Services Pte. Limited | Wholly owned subsidiary | 100 | |

* Effective ownership being step down subsidiary

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No)- Yes**

i) Turnover (in Rs.)- Rs. 30,75,12,69,000/-

ii) Net worth (in Rs.)- Rs. 21,71,24,08,000/-

VII Transparency and Disclosures Compliances

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

| Stakeholder group from, whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|--|--|--|--|---|--|--|---|
| | | 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 | 0 | 0 | NA | 0 | 0 | NA |
| Investor (other than shareholders) Shareholders | Yes, Shareholders can register their complaints/ grievances by following the below web link: https://aegisindia.com/investor-information/#investor-contacts . | 15 | 0 | Source: Stakeholder Relationship Committee Complaints were suitably resolved in a timely manner | 17 | 0 | Source: Stakeholder Relationship Committee Complaints were suitably resolved in a timely manner |
| *Employees and workers | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Customers | Yes Yes, Grievance Redressal Mechanism is in place. The customer can write their grievances at customercare@aegisindia.com . They can also reach us at our customer care number. | 0 | 0 | NA | 0 | 0 | NA |
| Value Chain Partners (Supply Chain partners) | Yes | 0 | 0 | NA | 0 | 0 | NA |

**Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms are placed on the Company's website. The hyperlink is: www.aegisindia.com. In addition, there are internal policies which are approved by the Board of Directors of the Company.*

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

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

| 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. | Community and Social Impact | O | Opportunity: Harmonious relations with the community is essential for a business to be sustainable. Aegis actively supports CSR activities around its facilities. | Not Applicable | Positive |
| 2. | Changing expectations of the Workforce and work environments | O | Opportunity to attract best-in-class talent and improve productivity. | Not Applicable | Positive |
| 3. | Corporate Governance – Board oversight, Conflict of Interest, Ethics, Risk and Compliance, Succession Planning | O | Opportunity Strong corporate governance is core to achieving the organisation's mission and any risks can undermine stakeholder trust, damage reputation and disrupt business. Hence, the Company adheres to the Corporate Governance framework. | Not Applicable | Positive |
| 4. | Environmental Footprint | R &O | Non Compliance with Environmental standards is not a sustainable, desirable or ethical practice. | Not Applicable | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No) | Yes, the policies are approved by the Board of Directors. | | | | | | | | |
| c. Web Link of the Policies, if available | The BRSR Policy of the Company can be viewed at weblink www.aegisindia.com The policies of the Company relevant to the employees and other internal stakeholders are accessible to them. | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes. The Company has translated the policies as applicable and imbibed the same into procedures and practices in all spheres of activities that the Company undertakes. | | | | | | | | |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 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. | The Company has Standards such as ISO 45001:2018, Occupational, Health & Safety, ISO 14001:2015, Environmental Management Systems and ISO 9001:2015, Quality Management Systems. The Code of Conduct and Business Ethics ("the code") and other policies of the Company are in line with the general laws and regulations, sound ethical practices and professional standards followed nationally. The Company has Anti Bribery and Anti-Corruption Policy, Policy on Related Party Transactions and the Whistle Blower Policy. The Whistle Blower policy confirms to the requirements as stipulated by the Companies Act, 2013 and the rules thereunder and of the applicable securities laws and regulations. The Whistle Blower policy broadly conforms to the standards set by the regulators of the country. | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | Policy of the Company is to be in strict compliance with all applicable laws, regulations and operating permit conditions. | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | The Company is audited, inspected and reviewed on a regular basis by local, state and national authorities as well as by external auditors | | | | | | | | |
| Governance, leadership and oversight | | | | | | | | | |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) | The Company's Vision and Mission statement embodies the principles of safety, sustainability and environmental responsibility. Vision: To support India's transition to a more sustainable future. Mission: to store and distribute bulk liquids and gases in a safe and sustainable manner | | | | | | | | |

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). Mr. Rajiv Chohan, President – Business Development
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 has delegated to the CEO to oversee policy implementation.

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | | | | | | | | | | |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|
| | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | | | | | | | | | |
| | 1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | | | | | | |
| Performance against above policies and follow up action | All the policies of the Company are approved by the Board and reviewed periodically. During the review, the effectiveness of the policies is evaluated and necessary amendments to policies and procedures are implemented. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | The Company is in compliance with the extant regulations as applicable. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | Yes | | | | | | | | | SGS India Private Limited, ICT and IIT Mumbai, Various government regulatory agencies. | | | | | | | | |
| 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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) | Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | | | | | | | | | | | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

ESSENTIAL INDICATORS

- 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/ Key Managerial Personnel | 25 hours | Familiarisation was provided on various topics related to regulatory changes comprising NGRBC principles, economic development, and other various market scenarios and Capacity building programmes. | 100% |
| Employees other than BoD and KMPs | 15 hours | All employees undergo training programmes in the areas of skill upgradation, process orientation, soft skill development and safety, ESG awareness programmes. Refer Note No 1 | 100% |
| Workers | 4284 Manhours | Continuous training on HSE, 5S. Process safety, asset integrity. | 85% - Ongoing |

Note No 1:

All employees of the Company undergo various training programmes throughout the year. Various trainings were undertaken during the year such as Prohibition of Insider Trading, Prevention of Sexual Harassment at the Workplace, Code of Conduct, Know Your Customer guidelines. The Company has established Learning Centre in Mumbai, where regular training is carried out, using both audio-visual aids, as well as practical on the job training in the area of Health and Safety of operations.

The Company has a Code of Conduct (Code) which defines the professional and ethical standards that employees and Directors need to adhere to in compliance with all applicable statutory laws, regulations and internal policies. The Code is published on the Company's website www.aegisindia.com. Employees are required to annually confirm that they have read and understood the Code. All new employees are also required to confirm that they have read and understood the Code at the time of their induction. In addition, the Company has instituted several policies to ensure adherence to existing statutory laws and regulations such as The Whistle Blower (WB) policy etc.

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

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

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed- Not Applicable

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

Yes, the Company has an Anti-corruption and Anti-bribery Policy which explains our responsibility to comply with anti-bribery and anti-corruption laws (as applicable). The Company has a zero-tolerance attitude towards corruption and bribery. The Company is committed to doing business ethically and expects its employees to follow ethical business practices.

This policy applies to all stakeholders or persons associated with the Company and who may be acting on behalf of Company and sets out conduct that must be adhered to at all times.

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

| | FY 2203-24 | FY 2022-23 |
|-----------|------------|------------|
| Directors | | |
| KMPs | NIL | NIL |
| Employees | | |
| Workers | | |

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

No complaints were received with regard to conflict of interest against Directors/KMPs in FY24 and FY23.

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

Not Applicable.

8. Number of days of accounts payables (Accounts payable *365) / Cost of goods/services procured) in the following format:

| | FY 2023-24 (Current Financial year) | FY 2022-23 (Previous Financial year) |
|------------------------------------|--|---|
| Number of days of accounts payable | 27 | 30 |

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:

| Parameters | Metrics | FY 2023-24 (Current Financial year) | FY 2022-23 (Previous Financial year) |
|----------------------------|--|---|--|
| Concentration of Purchases | a. Purchase from trading houses as % of total purchases | 78.04 | 53.04 |
| | b. Number of trading houses where purchases are made from | 7.00 | 6.00 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 78.04 | 53.04 |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 5.92 | 6.51 |
| | b. Number of dealers/distributors to whom sales are made | 82.00 | 87.00 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors | 32.97 | 35.87 |
| Share of RPTs in | a. Purchases (Purchases with related parties/Total purchases) | 2.63 | 3.26 |
| | b. Sales (Sales to related parties/Total sales) | 8.38 | 9.54 |
| | c. Loan & advances (Loan & advances given to related parties/Total loans & advances) | 100.00 | 100.00 |
| | d. Investments (Investments in related parties/Total Investments made) | 16.10 | 15.42 |

LEADERSHIP INDICATORS

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

| Total no of awareness programmes held | Topics/principles covered under the training | % age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---------------------------------------|--|---|
| 3 (3 Hours) | Environment, health and safety trainings and awareness, SOP, Safety Campaign, Governance, ethics & compliance with law, fair business practices, labor practices and human rights. Driver Training on Road safety. | Varying from 60 % to 80 % |

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

Yes. The Company has code of conduct in place for the Board of Directors and Senior Management which inter-alia includes to make prudent judgement to avoid all situations, decisions or relationship in case of conflict of interest.

The Company also receives an annual declaration (changes from time to time) from its Board members and KMP on the entities they are interested in and ensures requisite approvals as required under the statute as well as the Company's policies are in place before transacting with such entities / individuals.

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

ESSENTIAL INDICATORS

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

| | FY 2023-24 | FY 2022-23 | Details of improvements in environmental and social impacts |
|-------|-------------------|-------------------|--|
| R&D | Nil | Nil | Nil |
| Capex | 8.77% | 6.7% | Various types of emission reduction and elimination |

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

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

Yes (100%)

Yes. Company's Sustainable sourcing policy outline its commitment to making its supply chain more responsible and sustainable.

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.**

Active deployment of the Re-use, Recycle and Reduce mindset is encouraged with several initiatives underway at key sites. These include recycling programs with vendor partners, water recycling and energy conservation. The mechanisms at Terminals is such that it generates very meagre waste and is used effectively in followings ways:

(a) Plastics (including packaging): Plastic and Paper waste is given for recycling.

(b) E-waste: Authorised E-waste recycler is identified for disposal.

(c) Hazardous waste: Used Foam PIG's and Used Oil is handed over to Authorised waste disposal agency.

(d) other waste.- NA

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.**

Not applicable.

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 the 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 |
|----------|---|---------------------------------|---|--|---|
| 52109 | Storage and warehousing n.e.c. [Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, textiles, etc) | - | For the Terminal area | No. (carried out internally) | No |
| 46610 | Wholesale of solid, liquid and gaseous fuels and related products | - | For the Terminal area | No. (carried out internally) | No |

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

There are no significant social or environmental concerns.

| Name of the Product/Service | Description of the risk/ concern | Action taken |
|---|---|--|
| Storage of gases and liquids automobiles, gas and oil, chemicals, textiles, etc.) | Vapour Emissions, Spillage, Leaks, Vehicle fumes Emission, Waste generation | Continuous monitoring of air quality in and around facilities to meet air quality standards. |
| Wholesale of solid, liquid and gaseous fuels and related products | | |

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 | Recycle or re-used input material to total material | |
|-------------------------|---|-----------------------|
| | 2023-24 | 2022-23 |
| Foam Pigs | 95%(Sustained basis) | 95% (Sustained basis) |

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 | Safety Disposed | Re-Used | Recycled | Safety Disposed |
| Plastics (including packaging) | NA | NA | NA | NA | NA | NA |
| E-waste | NA | NA | 0.317 | NA | NA | NA |
| Hazardous waste | NA | 0 | 18.05 | NA | 0.900 | 11.52 |
| Other waste | NA | NA | NA | NA | NA | NA |

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

| Indicate product category | Reclaimed products and their packaging material |
|---------------------------|---|
| | Not applicable |

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

ESSENTIAL INDICATORS

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

| Category | Total (A) | % of employees covered by | | | | | | | | | |
|--------------------------------|-----------|---------------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
| | | 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 | 304 | 304 | 100% | 304 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 12 | 12 | 100% | 12 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 316 | 316 | 100% | 316 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 107 | 70 | 65.42% | 70 | 65.42% | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 110 | 70 | 63.64% | 70 | 63.64% | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Category | Total (A) | % of workers covered by | | | | | | | | | |
|------------------------------|-----------|-------------------------|--------|--------------------|--------|--------------------|--------|--------------------|--------|---------------------|--------|
| | | 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 | 12 | 12 | 100% | 12 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 12 | 12 | 100% | 12 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 125 | 125 | 100% | 125 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 125 | 125 | 100% | 125 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |

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

| | FY 2023-24 Current Financial year | FY 2022-23 Previous Financial year |
|---|---|--|
| Cost incurred on well-being measures as a % of total revenue of the Company | 0.04% | 0.07% |

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

| Benefits | FY 2023-24 | | Deducted and deposited with the authority (Y/N/N.A) | FY 2022-23 | | |
|--|---|---|---|---|---|---|
| | No of employees covered as a % of total employees | No of workers covered as a % of total workers | | 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% | 100% | Y | 100% | 100% | Y |
| Gratuity | 100% | 100% | Y | 100% | 100% | Y |
| ESI | 100%/- | ----- | Y | 100% | - | Yes. Eligible employees only. |
| Others –please specify- Superannuation fund | 100% | ----- | Y | 100% | - | Y |

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 premises / offices of the entity are accessible to differently-abled employees and workers.

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

The Company has adopted an Equal Opportunity Policy in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 and the rules framed thereunder and provides a framework which is committed towards the empowerment of persons with disabilities. This policy aims to provide practical guidance on the management of disability issues in the workplace in accordance with the provisions of the act and its rules.

The Company has zero tolerance for harassment and discrimination of employees at the workplace. We promote a culture wherein employees can freely raise and discuss issues concerning themselves with their Superiors, or HR Managers. We have several channels through which employees can discuss have an engagement, and seek clarifications on their issues.

The Company believes in equal opportunity for all its employees, wherein the Company is committed to providing an inclusive work culture and an environment free from any discrimination. The Company values and welcomes diversity and does not treat anybody differently based on their race, sex, religion/beliefs, disability, marital or civil partnership status, age, sexual orientation, gender identity, gender expression, caring responsibilities, or any other class of person protected by laws in the country.

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 | - | - | - | - |
| 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 mechanisms in brief) |
|---------------------------------------|---|
| Permanent workers | A grievance redressal policy has been established to encourage openness, promote transparency and to encourage improvements without fear of rebuttal. |
| Other than Permanent workers | |
| Permanent Employees | The Company has a culture where employees can freely raise and discuss issues concerning themselves with their Superiors, Business Leaders or Human Resource (HR) Managers. The Company has created several channels through which employees can discuss, have an engagement and seek clarification on their issues. The employees can provide their feedback or complaints to their respective HR managers. The Company follows an open door Culture. Open Door provides an opportunity for employees to express suggestions, observations or concerns regarding the Organisation to the attention of any Manager, Human Resource or Presidents in charge. Every Employee is assured that each issue, concern or suggestion will be given priority consideration and addressed in a manner best suited to resolve the matter satisfactorily. |
| Other than Permanent Employees | |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|----------------------------------|--|--|--------------|---|--|----------------|
| | Total employees/workers in respective category (A) | No of employees/workers in respective category who are part of association(s) or union (B) | % (B/A) | Total employees/worker 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 | 316 | 0 | 0.00% | 297 | 0 | 0.00% |
| -Male | 304 | 0 | 0.00% | 286 | 0 | 0.00% |
| -Female | 12 | 0 | 0.00% | 11 | 0 | 0.00% |
| Total permanent workers | 12 | 12 | 100% | 13 | 13 | 100% |
| -Male | 12 | 12 | 100% | 13 | 13 | 100.00% |
| -Female | 0 | 0 | 0.00% | 0 | 0 | 0 |

8. Details of training given to employees and workers:

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|------------------|------------|-------------------------------|---------------|----------------------|---------------|------------|-------------------------------|---------------|----------------------|----------------|
| | Total (A) | On health and safety measures | | On skill upgradation | | Total (D) | On Health and safety measures | | On skill upgradation | |
| | | No (B) | % (B/A) | No (C) | & (C/A) | | No (E) | %(E/D) | No (F) | %(F/D) |
| Employees | | | | | | | | | | |
| -Male | 411 | 190 | 46.23% | 221 | 53.77% | 286 | 167 | 58.39 % | 125 | 43.71% |
| -Female | 15 | 10 | 66.67% | 15 | 100% | 11 | 11 | 100% | 10 | 90.91% |
| Total | 426 | 200 | 46.94% | 236 | 55.39% | 297 | 178 | 59.93% | 135 | 45.45 % |
| Workers | | | | | | | | | | |
| -Male | 137 | 121 | 88.32% | 121 | 88.32% | 13 | 7 | 53.84% | 10 | 76.92% |
| -Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 137 | 121 | 88.32% | 121 | 88.32% | 13 | 7 | 53.84% | 10 | 76.92% |

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 | 411 | 238 | 57.91 | 286 | 264 | 92.31 % |
| -Female | 15 | 10 | 66.67 | 11 | 11 | 100 % |
| Total | 426 | 248 | 58.22 | 297 | 275 | 92.59% |
| Workers | | | | | | |
| -Male | 137 | 12 | 8.76 | 13 | 0 | 0 |
| -Female | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 137 | 12 | 8.76 | 13 | 0 | 0 |

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

Yes, the Company has Occupational, Health and safety Management system in place. Meeting Health & Safety standards, while delivering superior customer service is a key performance parameter within Aegis and is designed into its management processes. The Company stands committed to health & safety of its employees, especially those managing operations, and also its customers and the general public at large. From macro operations like unloading of a large LPG cargo ship to filling and leak testing of a small 2Kg LPG cylinder, the Aegis team is fully trained to ensure no compromise in safety standards of the smallest of the operations.

Aegis has established a Learning Centre in Mumbai, where regular training is carried out, using both audio-visual aids, as well as practical on the job training in the area of Health and Safety of operations.

The Company has develop performance measures & set goals to:

- Drive Continuous Improvement in all aspects of our processes.
- Institutionalise communication, learning, sharing.
- Carry out regular inspection, checks, audit and follow up.
- Provide effective HSE training to all employees.
- Recognition of good performance and replication.

In addition to monthly reviews by the management, the Company has formed a high level committee comprising of three directors and other Company executives, wherein matters concerning the subject are discussed. Safety drills are regularly carried out at all the Group's main facilities.

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

HIRA – Hazard identification & Risk assessment – implemented at our terminal (HAZOP & JSA as applicable).

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

Reporting of Unsafe Act, Unsafe Conditions and Near Misses in place. The terminal team analyses and implemented the recommended control measures.

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

Employees and workers can avail medical services from a chain of hospitals across the country through the insurance coverage extended by the organisation.

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

| Safety Incident/Number | Category | FY 2023-24 | FY 2022-23 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | | |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | | |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | | |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | | |

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

As an organisation, we aspire to perform to the highest standards of HSE (Health, Safety and Environment), recognising that this is a duty to all our stakeholders. We are therefore committed to the protection and safeguarding of our stakeholders such as employees, contractors, customers and vendors, community and the environment.

We are inspired by following principles:

- HSE & Quality are core business values.
- Excellence in HSE & Quality are a precursor to sustainable business growth.
- Adoption of risk awareness, control and mitigation as proactive approach from all levels of organisation including workers.
- Compliance to all applicable legal & statutory requirements.
- A safe, healthy and pleasant work environment is a necessary condition to attract and retain good employees.

We demonstrate our commitment by:

- Establishing HSE & Quality as line responsibilities.
- Setting HSE & Quality assurance processes for systemic control, prevention and elimination of Hazards & strive towards our goals of zero incidents.
- Adhering to guidelines, procedures and systems consistent with sub policies.
- Following the principle of Reduce, Reuse and Recycle.

We develop performance measures & set goals to:

- Drive Continual Improvement in all aspects of our processes.

- Institutionalise communication, learning, sharing.
- Carry out regular inspection, checks, audit and follow up.
- Provide effective HSE training to all employees and contractors.
- Recognition of good performance and replication.
- Periodic evaluation and review of this policy.

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 the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working conditions | NIL | NIL | - | NIL | NIL | - |
| Health & Safety | NIL | NIL | - | NIL | NIL | - |

14. Assessments for the year:

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

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

Reporting of Unsafe Act, Unsafe Conditions and Near Misses is a mandatory practice in terminal. And terminal team analyse & implement the recommended control measures/corrective actions for avoiding the re-occurrence of same.

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).

(A) Employees: Yes

(B) Workers: Yes

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

The Company is compliant with deduction of statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time. Value chain partners (vendors) are equally responsible to comply as per the contract with the Company.

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

| | Total no. of affected employees/ workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment | |
|-----------|--|------------|---|------------|
| | FY2023-24 | FY 2022-23 | FY 2023-24 | FY 2022-23 |
| Employees | 0 | 0 | NA | NA |
| Workers | 0 | 0 | NA | NA |

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)

Yes

| | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|--|
| Health and safety practices | Not Applicable |
| Working Conditions | |

5. Details on assessment of value chain partners:

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.

It is a normal practice to evaluate the storage and Handling practices. The following paragraph indicates one such review.

Provision of Chilling system for Styrene Monomer during storage and loading facility to minimise risk of evaporation loss and make operation safer.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

The Company views key stakeholders as those who can be reasonably anticipated to be significantly impacted by the organisation's activities, products, or services; or whose actions can be reasonably anticipated to have an impact on the ability of the organisation to implement its strategies or achieve its objectives. This inter alia includes employees, shareholders and investors, suppliers, customers, and key partners, regulators, lenders, communities, and non-governmental organisations, amongst others. We are privileged to share a strong relationship with our stakeholders based on our deep understanding of their expectations and our commitment to fulfil them.

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

| Stakeholders Group | Whether identified as Vulnerable & Marginalised Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper Pamphlets, Advertisement, Community Meetings, Notice Board/website), other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others-please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement. |
|-------------------------------------|--|--|--|--|
| Communities | Yes (Some of the Company's CSR Project Beneficiaries) | CSR organisations, Direct engagement and through the Company's CSR project implementation Partners (NGO) | Frequent and need basis | Their expectation and feedback on impact/success of CSR project. Also review scale up potentials and further engagement scope. |
| Investors (other than Shareholders) | No | Investor meet, email | Ongoing engagement with at least one engagement on a quarterly basis | <ul style="list-style-type: none"> To answer investor queries on financial performance; To present business performance highlights to investors; To discuss publicly available Company information to shareholders and investors. |
| Shareholders | | Annual General Meeting, email, newspaper advertisement, notice board, website intimation to stock exchanges, annual/ financials | | |

| Stakeholders Group | Whether identified as Vulnerable & Marginalised Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper Pamphlets, Advertisement, Community Meetings, Notice Board/website), other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others-please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement. |
|----------------------|---|---|---|--|
| Employees | No | Direct contact, CEO connect and senior leadership, team engagements, SMS, Calls, Website | Ongoing | <ul style="list-style-type: none"> Company follows an open door policy. Further to create opportunities to take employee feedback, suggestions, ideas and involve them in the delivery of the Company's commitment towards its stakeholders. |
| Directors | No | Emails, Conference calls, Board & Committee meetings | As and when required | Statutory and Business requirement |
| Value chain partners | No | Supplier and dealer meets | Annual, periodic | Process refresh, Engagement, Supply chain issue |
| Customers | No | Customer meets, mailers, news bulletins, brochures, social media, website, Business interaction | Frequent and need basis | For stronger customer relationships. To enhance business. Stay in touch with them to understand the industry and business challenges and address any issues that the customers may have. |
| Government | No | Press Releases, Quarterly Results, Annual Reports, Sustainability / Integrated Reports, Stock Exchange filings. | As and when required | Reporting requirement, statutory compliance, support from authority and resolution of issues. |

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 has always maintained that a constant and proactive engagement with our key stakeholders enabling the Company to better communicate its strategies and performance. A continuous engagement helps align expectations, thereby enabling the Company to better serve its stakeholders. Consultation with stakeholders on E,S and G topics are delegated to the departments within the organisation who are also responsible for engaging with stakeholders continually.

The Board is actively working with employees and stakeholders to identify the materials factors and collect data on key factors impacting ESG.

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 Board of the Company is actively working with employees and stakeholders to identify the materials factors and collect data on key factors impacting ESG.

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

The Company has identified the disadvantaged, vulnerable & marginalised stakeholders and engages with them through CSR Projects. The Company's CSR activities focus on the disadvantaged, vulnerable and marginalised segments of society. Kindly refer to the Corporate Social Responsibility Report and Policy for further details. The Hyperlink of the website www.aegisindia.com.

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

a) Median remuneration/ wages:

| | Male | | Female | |
|-----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of respective category (in Rupees p.a) | Number | Median remuneration/ salary/ wages of respective category (in Rupees p.a) |
| *Board of Directors (BoD) | 1 | 6,60,00,000 | NA | NA |
| **Key Managerial Personnel | 2 | 1,76,32,743 | 1 | 39,63,618 |
| ^Employees other than BoD and KMP | 339 | 7,82,774 | 14 | 9,63,756 |
| ^Workers | 12 | 6,59,901 | 0 | --- |

*Commission paid to Managing Director

**Includes Chief Financial Officer, Chief Executive Officer and Company Secretary

^Salary Amount given above is the Median salary in the respective category.

The Company has 9 Directors including 6 Independent Directors, 2 Non-Executive Non Independent Directors and 1 Executive Director. Non-executive Directors do not draw any remuneration from the Company and are paid sitting fees for attending meetings of the Board and its Committees, along with reimbursement of expenses for attending Board and Committee meetings.

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

| | FY 2023-24 Current Financial year | FY 2022-23 Previous Financial year |
|---|--------------------------------------|---------------------------------------|
| Gross wages paid to females as % of total wages | 3.83 | 2.96 |

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

Yes

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

All grievances are addressed as and when received by the senior Management through respective departmental heads in coordination with HR. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit.

The Company has also adopted Policy on Human Rights and the objective of the policy is to regards respect for human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed.

The Company is committed to maintain a safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters. The Company believes that every workplace shall be free from violence, harassment, intimidation and/or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, the Company has aimed to provide reasonable safeguards for the benefit of employees at the workplace, while having due regard for their privacy and dignity.

The Company also has zero tolerance towards and prohibits all forms of slavery, coerced labour, child labour, human trafficking, violence or physical, sexual, psychological or verbal abuse. As a matter of policy, the Company does not hire any employee or engage with any agent or vendor against their free will.

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

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|-----------------------------------|--------------------------------------|---------------------------------------|---------|---------------------------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | - | 0 | 0 | - |
| Discrimination at work place | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 0 | 0 | - | 0 | 0 | - |
| Other human rights related issues | 0 | 0 | - | 0 | 0 | - |

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

| | FY 2023-24 Current Financial year | FY 2022-23 Previous Financial year |
|--|--------------------------------------|---------------------------------------|
| Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | NIL | NIL |
| Complaints on POSH as a % 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 has a Whistle Blower Policy wherein the employees report, without fear of retaliation, any wrong practices, unethical behaviour or non compliance which may have a detrimental effect on the organisation, including financial damage and impact on brand image. Also, the Code of Conduct of the Company requires employees to behave responsibly in their action and conduct. A grievance redressal policy has also been established to encourage openness, promote transparency and to encourage improvements without fear of rebuttal.

The Company has a culture where employees can freely raise and discuss issues concerning themselves with their Superiors, Business Leaders or Human Resource (HR) Managers. The Company has created several channels through which employees can discuss, have an engagement and seek clarification on their issues. The employees can provide their feedback or complaints to their respective HR managers.

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

Yes, in certain business agreements and contracts where relevant.

Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Child labour | The Company is in compliance with the laws, as applicable. |
| Forced/involuntary labour | |
| Sexual harassment | The Company internally monitors compliance for all relevant laws and policies pertaining to these issues. |
| Discrimination at workplace | |
| Wages | |
| Others – please specify | |

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

Not applicable.

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

No such grievances on Human Rights violations.

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

No such due diligence is conducted. However, Fostering a culture of caring and trust are embedded in various corporate policies like Environment, Health & Safety (EHS) Policy, Whistle-Blower policy, Protection of Women's Rights at Workplace Policy and Code of Conduct (CoC). The Company has laid down its CoC, which is applicable to Board members, senior management and employees. The objective is to be committed and vigilant towards the ethical conduct of business processes and instill a sense of ownership within the Company. All designated employees, including Board Members, adhere to the CoC and provide an annual declaration of their compliance. The Code covers all aspects of functioning, including anti-trust behaviour, information security, insider trading rules, professional engagements, use of Company assets and intellectual property, human rights, compliance with environmental regulations, health and safety, labour practices, ethical behaviour, human rights aspects, freedom of association, collective bargaining, prohibition of child labour and forced and compulsory labour. The Company is committed to treating every employee with dignity and respect.

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

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

4. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---|
| Sexual Harassment | The Company is in compliance with the laws as applicable. |
| Discrimination at workplace | |
| Child Labour | The Company internally monitors compliance for all relevant laws and policies pertaining to these issues. |
| Forced Labour/Involuntary Labour | |
| Wages | |
| Others – please specify | |

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

Not applicable

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 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|
| From renewable sources | | |
| Total electricity consumption (A) | 42,56,317 (1,53,22,741.2 MJ) | 45,32,402 (1,63,16,647.2 MJ) |
| Total fuel consumption (B) | 0 | 0 |
| Energy consumption through other sources (C) | 0 | 0 |
| Total energy consumed from renewable sources (A+B+C) | 42,56,317 (1,53,22,741.2 MJ) | 45,32,402 (1,63,16,647.2 MJ) |
| From non-renewable sources | | |
| Total electricity consumption (D) | 60,21,945 (2,16,79,002 MJ) | 53,33,898 (1,92,02,032.8 MJ) |
| Total fuel consumption (E) | 7300 (26,280 MJ) | 3,340 (12,024 MJ) |
| Energy consumption through other sources (F) | 0 | 0 |
| Total energy consumed from non-renewable sources (D+E+F) | 60,29,245 (2,17,05,282 MJ) | 53,37,238 (1,92,14,056.8 MJ) |
| Total energy consumed (A+B+C+D+E+F) | 1,02,85,562 (3,70,28,023.2 MJ) | 98,69,640 (3,55,30,704 MJ) |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) | 3,70,28,023.2 MJ /29,803.5 million =1242.4 MJ/million | 3,55,30,70,40,00,000/ 30,75,13,00,000 = 1,156 MJ/million |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | - | - |
| Energy intensity in terms of physical output | - | - |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Not applicable

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

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | NA | NA |
| (ii) Groundwater | NA | NA |
| (iii) Third party water | 18386 | 19710 |
| (iv) Seawater / desalinated water | NA | NA |
| (v) Others | NA | NA |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 18386 | 19710 |
| Total volume of water consumption (in kilolitres) | 17,900 | 15877 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) | $17900\text{kL} / 29,80,35,00,000 =$ 0.0000006006 kL/Rs. | $15,877 / 30,75,13,00,000 =$ 0.0000005163 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | | |
| Water intensity in terms of physical output | | |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

No independent assessment/ evaluation/assurance has been carried out by an external agency.

4. Provide the following details related to water discharged

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Water discharge by destination and level of treatment (in Kilolitres) | | |
| (i) To Surface water | NA | NA |
| -No treatment | | |
| -With treatment – please specify level of treatment | | |
| (ii) To Groundwater | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) To Seawater | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| (iv) Sent to third-parties - No treatment - With treatment – please specify level of treatment | NA | NA |
| (v) Others - No treatment - With treatment – please specify level of treatment | NA | NA |
| Total water discharged (in kilolitres) | | |

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

All the water waste generated is been treated in Effluent treatment plant. This treated water is used for gardening purposes.

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 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|-------------------------------------|---------------------|--|---|
| NOx | - | - | - |
| SOx | - | - | - |
| Particulate matter (PM) | - | - | - |
| Persistent organic pollutants (POP) | - | - | - |
| Volatile organic compounds (VOC) | µg/m ³ | Method: USEPA TO-17 Benzene: 0.42 Toluene: 3.37 Ethyl Benzene: 2.43 Meta Para Xylene: 2.87 Ortho Xylene: 0.86 | Method: USEPA TO-17 Benzene: 0.34 Toluene: 10.11 Ethyl Benzene: 3.46 Meta Para Xylene: 4.86 Ortho Xylene: 5.82 |
| Hazardous air pollutants (HAP) | - | - | - |
| Others – please specify | - | - | - |

Yes, independent assessment/ evaluation/assurance has been carried out by an external agency

If yes, name of the external agency- **Glen Innovation**

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

| Parameter | Unit | FY 2023-24 (Current financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|--|---|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ Equivalent | NA | NA |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ Equivalent | NA | NA |
| Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | | NA | NA |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | | NA | NA |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | | | |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | | NA | NA |

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

43% of electricity consumption is sourced from Wind Energy. Tata Power is our electricity supplier wherein they are partly sourcing it from wind energy and pass on the credit in our monthly electricity bill.

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

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|---|--|---|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | NA | NA |
| E-waste (B) | 0.317 | NA |
| Bio-medical waste (C) | NA | NA |
| Construction and demolition waste (D) | NA | NA |
| Battery waste (E) | NA(By back purchase) | NA (By back purchase) |
| Radioactive waste (F) | NA | NA |
| Other Hazardous waste. Please specify, if any. (G) | 18.05 | 11.52 |

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|---|---|--|
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | NA | NA |
| Total (A+B + C + D + E + F + G + H) | 18.367 | 11.52 |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) | 18367000kg/29,80,35,00,000 = 6.1627 x 10e-4 gm/Rs. | 11520000/30751300000 = 3.7462 x 10e-4 gm/Rs |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | - | - |
| Waste intensity in terms of physical output | - | - |
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste: OIL

| | | |
|---------------------------------|-----|--------------|
| (i) Recycled | Nil | 0.900 MT |
| (ii) Re-used | Nil | Nil |
| (iii) Other recovery operations | Nil | Nil |
| Total | Nil | 0.900 |

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

| | | |
|---|-------|-------|
| Category of waste: Foam Pigs ETP Sludgs | | |
| (i) Incineration | 12.07 | 5.38 |
| (ii) Landfilling | 5.98 | 6.14 |
| (iii) Other disposal operations | Nil | Nil |
| Total | 18.05 | 11.52 |

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

NA

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 | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|--------|--------------------------------|--------------------|---|
| 1. | Mahul | Storage | Yes |

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|------|---|--|-------------------|
| NOT APPLICABLE | | | | | |

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

Yes, Entity is complying with applicable environmental law/ regulations/ guidelines in India.

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Not applicable

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

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|---|--|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | NA | NA |
| (ii) Groundwater | NA | NA |
| (iii) Third party water | NA | NA |
| (iv) Seawater / desalinated water | NA | NA |
| (v) Others | NA | NA |
| Total volume of water withdrawal (in kilolitres) | NA | NA |
| Total volume of water consumption (in kilolitres) | NA | NA |
| Water intensity per rupee of turnover (Water consumed / turnover) | | |
| Water intensity (optional) – the relevant metric may be selected by the Entity | NA | NA |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) Into Surface water | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (ii) Into Groundwater | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| (iii) Into Seawater | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iv) Sent to third-parties | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| Total water discharged (in kilolitres) | | |

No independent assessment/ evaluation/assurance has been carried out by an external agency

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

| Parameter | Unit | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|---|---|--|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | <i>Metric tonnes Of CO₂ equivalent</i> | NA | NA |
| Total Scope 3 emissions per rupee of turnover | | NA | NA |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | | NA | NA |

No independent assessment/ evaluation/assurance has been carried out by an external agency

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

NA

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

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|--------|-----------------------|--|--|
| 1. | Emission reduction | Part of our electrical energy is also sourced from renewable resources like solar/wind | 43% of the total electricity consumption is sourced from solar energy. |

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|--------|-----------------------|--|---------------------------------------|
| 2. | Emission reduction | The fixed roof tanks are provided with water scrubber absorption system | Reduction of emission |
| 3. | Emission reduction | Provision of bottom loading was done for reduction of emissions. | Reduction of emissions |
| 4. | Emission reduction | Retrofit Fixed Roof tanks with Emission reduction technology | Reduction of emissions |
| 5. | Resource efficiency | Provision of Internal Floating Roof | Reduction of electricity consumption. |
| 6. | Reduction of emission | Replacement of traditional lights and lamps with LED | Reduction of electricity consumption. |

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

Yes. Business continuity plan and Disaster Management Plan (Emergency Preparedness Plan) is available.

A business continuity plan refers to an organisation's system of procedures to restore critical business functions in the event of an unplanned disaster. The disasters could include natural disasters, cyberattacks, service outages, or other potential threats. Business continuity planning (BCP) enables organisations to ensure continuity of business/ service with minimal downtime / disturbance / loss in case of emergency.

A disaster is a catastrophic situation in which suddenly, people are plunged into helplessness and suffering and, as a result, need protection, clothing, shelter, medical and social care and other necessities of life. The Disaster Management Plan is aimed to ensure safety of life, protection of Environment, protection of installation, restoration of production and salvage operations in this same order of priorities. For effective implementation of the Disaster Management Plan, it is circulated, and a personnel training is to be provided through rehearsals/drills. To tackle the consequences of a major emergency inside the terminal or immediate vicinity of the terminal, a Disaster Management Plan is formulated and document is called "Emergency Preparedness Plan".

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

No significant adverse impact reported from any value chain partners. The Company's Code of Conduct (CoC) has been extended to vendors and service providers which covers the need for compliance with environmental regulations, health and safety, labour practices, human rights aspects, freedom of association, collective bargaining, prohibition of child labour and forced and compulsory labour, ethical behaviour, transparency in business processes and environment conservation.

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

NA

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 was a member of four trade and industry chambers/ associations during FY 2023-24.

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

| Sr. No | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---------------|--|--|
| 1. | Bombay Chamber of Commerce & Ind. | State |
| 2. | Indian Chemical Council | National |
| 3. | Indian Merchant Chamber | National |
| 4. | Golden Maharashtra Development Council | State |

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

| Name of Authority | Brief of the case | Corrective action taken |
|--------------------------|--------------------------|--------------------------------|
| | NIL | |

Note: There is no action taken or underway against the Company on any issues related to anti-competitive conduct

LEADERSHIP INDICATORS

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

| 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 | Web Link, if available |
| | | | | | |
| Not Applicable | | | | | |

We participate in seminars, conferences organised by these associations. The Company uses the platform of the above mentioned associations to address issues that might impact our stakeholders. We encourage and participate in advocating policy level processes rather than lobbying on any specific issues.

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.

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

| Sr. | Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency | Results communicated in public domain | Relevant Web link |
|-----|-----------------------------------|----------------------|----------------------|--|---------------------------------------|-------------------|
|-----|-----------------------------------|----------------------|----------------------|--|---------------------------------------|-------------------|

Not applicable

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

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 Rs.) |
|--------|--|-------|----------|---|--------------------------|---|
|--------|--|-------|----------|---|--------------------------|---|

Not applicable

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

A grievance redressal policy has been established to encourage openness, promote transparency and to encourage improvements without fear of rebuttal.

The Company has a culture where employees can freely raise and discuss issues concerning themselves with their Superiors, Business Leaders or Human Resource (HR) Managers. The Company has created several channels through which employees can discuss, have an engagement and seek clarification on their issues. The employees can provide their feedback or complaints to their respective HR managers.

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|--------------------------------------|---------------------------------------|
| Directly sourced from MSMEs/ small producers | 2.47% | 0.48% |
| Directly from within India | - | - |

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

| Location | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--------------|--------------------------------------|---------------------------------------|
| Rural | - | - |
| Semi-urban | - | - |
| Urban | - | - |
| Metropolitan | 100 | 100 |

(Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

LEADERSHIP INDICATORS

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| NIL | |

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

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 Rs.) |
|--------|-------|-----------------------|-----------------------|
| NIL | | | |

The Company has served several people belonging to the marginalised and vulnerable communities. The Company intends to serve more people belonging to aspirational districts as identified by government bodies in the coming future.

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

Yes, the Company has framed preferential procurement policy.

- (b) From which marginalised /vulnerable groups do you procure? Preference is given labour recruitment from nearby communities

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

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:

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

| Sr. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|-----|--|--------------------------|---------------------------|------------------------------------|
| NIL | | | | |

The Company is not in the business of inventions, literary, musical and artistic works and symbols, names, images, and designs used in commerce, for which IP owners are granted certain exclusive rights under national IP.

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

NIL.

6. Details of beneficiaries of CSR Projects:

| Sr. No | CSR Project | No. of person benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|--------|--|--|--|
| 1 | Preventive Healthcare (Biff & Bright Welfare Society) | Cannot be ascertained | 100 % of the Projects serve the beneficiaries who are from the under privileged, marginalised, vulnerable and backward community of the society. |
| 2. | Development of Roads in rural areas (Rural development on going projects) | | |
| 3. | Contribution for Air Filtration Units for control of Air Pollution at Mumbai (Environmental Sustainability) | | |
| 4. | Contribution towards Walk together foundation (Enhancement of livelihood) | | |
| 5. | Contribution for Mahul festival, Ram Mandir Pranprathistan Langar, Shree Hariharputa Bhajan, Yuva Pratishthan (Promoting arts & Culture) | | |

The Company's projects are designed to serve the beneficiaries from the under privileged, marginalised, vulnerable and backward communities of the society.

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 a well enabled internal system for logging complaints for the existing customers. The Company believes in putting customer at the center of its value proposition. In order to ensure customer can easily reach us, we have established multiple lines of communications such as central helpline and email id etc; Complaints are escalated and resolved within the time bound period depending on nature of complaint.

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

| | As a percentage of total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product (Energy Used, Water Consumed, No. of People involve in production etc.) | Nil |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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 | | | | | | |
| Advertising | NA | NA | NA | NA | NA | NA |
| Cyber-security | NA | NA | NA | NA | NA | NA |
| Delivery of essential Services | NIL | NIL | NIL | NIL | NIL | NIL |
| Restrictive Trade Practices | NIL | NIL | NIL | NIL | NIL | NIL |
| Unfair Trade Practices | NIL | NIL | NIL | NIL | NIL | NIL |
| Other | NA | NA | NA | NA | NA | NA |

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

| | Number | Reason for recall |
|-------------------|--------|-------------------|
| Voluntary recalls | NA | NA |
| Forced recalls | NA | NA |

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:

We have framework/policy on cyber security and risks covered under data privacy. We firmly understand the loss or misuse of sensitive information, or its disclosure to outsiders, including competitors and trading partners, could potentially have a significant adverse impact on our business operations and potentially cause legal challenges in both monetary and nonmonetary terms. Considering these potential impacts on us, we have put in place information technology policies and procedures which are reviewed periodically. We also have established information technology controls like data backup mechanism, authorisation verification, etc. to protect the system.

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 cases were raised during the reporting year and hence no corrective actions were taken.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along with impact**
- b. Percentage of data breaches involving personally identifiable information of customers**
The Company did not witness any instances of data breaches during the year.
- c. Impact, if any, of the data breaches- Not Applicable**

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

Information on products and services of the Company can be accessed on www.aegisindia.com

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

The steps are taken to inform and educate consumers about safe and responsible usage of products and services by regularly updating the website.

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

The Company has well established contact mechanism with customers, through its offices as well as distributors for any disruption/discontinuation of essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Yes, we provide product information on our website over and above what is mandated under local laws.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes.