

ANNEXURE – VII

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L15142TN1986PLC012780
2.	Name of the Listed Entity : AVT Natural Products Ltd	AVT Natural Products Limited
3.	Year of incorporation	1986
4.	Registered office address	No.60, Rukmani Lakshmipathy Salai, Egmore, Chennai 600 008
5.	Corporate address	No.60, Rukmani Lakshmipathy Salai, Egmore, Chennai 600 008
6.	E-mail	avtnpl@avtnatural.com
7.	Telephone	044 28584147
8.	Website	www.avtnatural.com
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	NSE & BSE
11.	Paid-up Capital	15,22,84,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mr. B Krishna Kumar. avtnpl@avtnatural.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
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):

SI No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Oleoresins, Spices Extract and Value-added teas.	Manufacturing	98.24

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

SI No	Product/Service	NIC Code	% of total Turnover contributed
1	Marigold Oleoresin	21009	35.56
2	Spice Oleoresin	10795	27.85
3	Instant & decaffeinated Tea	10791	31.47
4	Botanical based feed additives	10809	3.34

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	3	5	8
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	13
International (No. of Countries)	35

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

94.03%

c. A brief on types of customers.

AVT manufactures plant extracts and natural ingredient solutions for various leading corporations in food, beverage, animal nutrition and nutraceuticals across the world.

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)	188	178	94.6%	10	5.31%
2	Other than Permanent (E)	9	7	77.77%	2	22%
3	Total Employees (D+E)	197	187	94.92%	12	6.09%
Workers						
4	Permanent (F)	124	124	100%	0	0
5	Other than Permanent (G)	499	469	93.98%	30	6.01%
6	Total Workers (F+G)	623	593	95.18%	30	4.81%

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)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total Employees (D+E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total Workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

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

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.28%	0.68%	5.96%	5.20%	0.58%	5.78%	2.94%	0.58%	3.52%
Permanent Workers	0.8%	0	0.8%	0.83%	0	0.83%	0	0	0

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)
	AVT Natural SA DE CV	Subsidiary	100	NO
	AVT Natural Europe Ltd	Subsidiary	100	NO
	AVT Natural FZCO	Subsidiary	100	NO

VI. CSR Details

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

ii. Turnover (in Rs.) : 503.31 Crores

iii. Net worth (in Rs.) : 473.15 Crores

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) (If Yes, then provide web-link for grievance redress policy)	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 https://www.avtnatural.com/wp-content/uploads/2021/07/corporate-socialresponsibility-policy.pdf	0	0		0	0	
Investors (other than shareholders)	NA	0	0		0	0	
Shareholders	Yes As per SEBI Listing Regulations	3	0		0	0	
Employees and workers	Yes	0	0		0	0	
Customers	Yes Escalation mechanisms are defined in individual client contracts and addressed as per AVT Quality Policy.	0	0		0	0	
Value Chain Partners	Yes https://www.avtnatural.com/wp-content/uploads/2022/03/whistle-blower-policy.pdf	0	0		0	0	
Other (please specify)	NA	0	0		0	0	

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)
NIL					

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.

S No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	www.avtnatural.com/policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your Value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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. PRABIN	Code of Conduct, SME-TA 4 Pillar Audited	ISO 9001: 2015 ISO 14001: 2015 ISO 45001 :2018	SME-TA 4 Pillar Audited	ISO 9001: 2015	SME-TA 4 Pillar Audited	RFA, Fair Trade, SME-TA 4 Pillar Audited, ISO 14001: 2015	ISO 9001: 2015	RFA	FSSAI, RFA
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	N	N	N	N

6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	N	N	N	N	N	N	N	N	N	N	N	N	N
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)													
8.	Details of the highest authority responsible For implementation and oversight of the Business Responsibility policy (ies).	Board of Directors												
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.	Yes, Stakeholders' Relationship Committee (SRC)												

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	C	C	C	B	C	B	C	D	C	Q	Y	H	Y	Y	Y	Y	Q	Y
Compliance with statutory requirements of relevance to the principles, and, rectification of any Non-compliances	Statutory Compliance Certificate on applicable laws is provided by the CEO to the Board of Directors.									Quarterly								
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	P1	P2	P3	P4	P5	P6	P7	P8	P9
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

- 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 covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	Business Ethics and Compliance Module	Code Of Conduct, Data Privacy, Prevention of Sexual Harassment, Integrity, Intellectual Property, Security Awareness	100%
Key Managerial Personnel	Business Ethics and Compliance Module	Code Of Conduct, Data Privacy, Prevention of Sexual Harassment, Integrity, Intellectual Property, Security Awareness	100%
Employees other than BoDs and KMPs	Business Ethics and Compliance Module	Code Of Conduct, Data Privacy, Prevention of Sexual Harassment, Integrity, Intellectual Property, Security Awareness	90%
Workers	Business Ethics and Compliance Module	Sexual Harassment, Code Of Conduct, Security Awareness	80%

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NIL

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. Anti Bribery policy is set out to define responsibilities in observing and upholding the Company's position on bribery and corruption

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

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

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

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

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

NIL

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

	FY 2023-24	FY 2022-23
No. of days of accounts payable	113	41

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	Purchases from trading houses as % of total purchases	0	0
	Number of trading houses where purchases are made from	0	0
	Purchases from top 10 trading houses as % of total purchases from trading houses	0	0

Concentration of Sales	Sales to dealers / distributors as % of total sales	0	0
	Number of dealers /distributors to whom sales are made	0	0
	Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	0	0
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	0	0
	Sales (Sales to related parties / Total Sales)	0	0
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	Investments (Investments in related parties / Total Investments made)	3.98%	0

LEADERSHIP INDICATORS

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

Total number 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
NIL		

- 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, Code of Conduct Policy

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

ESSENTIAL INDICATORS

- 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 Environment and Social Impacts
R & D	22.90%	55.47 %	The cost includes product innovations including utilization of raw material spent streams to generate value added products. These developments bring in possibility of reducing disposal of waste material and products developed could be used as Agri inputs for improved agricultural outturns.
Capex	57.90%	11.23 %	Capex includes investments in modern laboratory equipment which consumes lesser energies & better user friendliness

- Does the entity have procedures in place for sustainable sourcing? Yes
 - If yes, what percentage of inputs were sourced sustainably? 30% -40%
- 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.
Non degradable and degradable materials are disposed as per the Waste disposal procedure in the stores department AFSM0706-ie supplied to authorized recycle vendors.
Hazardous waste, e-waste etc is disposed engaging Govt authorised recycling centers and used oil is disposed with PCB approved agency.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control

Boards? If not, provide steps taken to address the same.

YES, it is applicable and the waste collection plan is in line with plan submitted to PCB.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency. (Yes/ No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
NIL					

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

Name of Product / Service	Description of the risk / concern	Action Taken
NIL		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
ETP sludge and Marigold Spent (MT)	4431	7433

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

	FY 2023-24			FY 2022-23		
	Re Used	Recycled	Safely Disposed	Re Used	Recycled	Safely Disposed
Plastic (including Packing material)	0	0	82	0	0	75
E waste	0	0	0.17	0	0	0.13
Hazardous Waste	0	0	0.81	0	0	0.68
Other Waste(Battery)	0	0	0.31	0	0	0.2

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NIL	

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

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

Category	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facility	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	178	178	100%	178	100%	0	0	0	0	0	0
Female	10	10	100%	10	100%	10	0	0	0	0	0
Total	188	188	100%	188	100%	0	0	0	0	0	0
Other than Permanent employees											
Male	7	0	0	0	0	0	0	0	0	0	0
Female	2	0	0	0	0	0	0	0	0	0	0
Total	9	0	0	0	0	0	0	0	0	0	0

(b) Details of measures for the well-being of workers:

Category	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facility	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	124	124	100%	124	100%	NA		NA		NA	
Female	0	0		0		NA		NA		NA	
Total	124	124	100%	124	100%						
Other than Permanent Workers											
Male	469	469	100%	469	100%	NA		NA		NA	
Female	30	30	100%	30	100%	NA		NA		NA	
Total	499	499	100%	499	100%						

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.98%	0.88%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	62%	62%	Y	60.17%	60.17%	Y
Others	-	-	-	-	-	-

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. No

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

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	0		0	
Female	0		0	
Total	-	-	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Whistle Blower policy, Suggestion Box, Joint Forum or Trade Union, Grievance Committee
Other than Permanent Workers	Whistle Blower policy, Suggestion Box, Joint Forum or Trade Union, Grievance Committee
Permanent Employees	Whistle Blower policy, Suggestion Box, Grievance Committee
Other than Permanent Employees	Whistle Blower policy, Suggestion Box, Grievance Committee

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 / workers in respective category (C)	No. of Employees / Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	0	0	0	0	0	0
-Male	0	0	0	0	0	0
-Female	0	0	0	0	0	0
Total Permanent Employees	124	124	100%	121	121	100%
-Male	124	124	100%	121	121	100%
-Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health & Safety measures		On Skill Upgradation		Total (D)	On health & Safety measures		On Skill Upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	178	178	100%	173	97.19%	173	173	100%	162	93.64%
Female	10	10	100%	9	90%	9	9	100%	9	100%
Total	188	188	100%	182	96.80%	182	182	100%	171	93.95%
Workers										
Male	593	593	100%	593	100%	584	584	100%	584	100%
Female	30	30	100%	30	100%	20	20	100%	20	100%
Total	623	623	100%	623	100%	604	604	100%	604	100%

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	178	178	100%	173	173	100%
Female	10	10	100%	9	9	100%
Total	188	188	100%	182	182	100%
Workers						
Male	593	593	100%	584	584	100%
Female	30	30	100%	20	20	100%
Total	623	623	100%	604	604	100%

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?
 AVT NPL is certified for Occupational Health and safety management system, ISO-45001-2018, which covers all processing and non- processing areas including new projects.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
 Hazard identification and assessment of risks and opportunities are identified for all routine and non-routine activities, infrastructure, equipment, materials substances, and physical condition of the workplace. Production, construction, maintenance, disposal, human factors are also addressed.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
 Workers can report any type of unsafe acts, unsafe conditions, near miss etc through safety observation card. Apart from this safety suggestions are directly informed to the safety department during safety committee meetings or through the supervisors. Rewards are introduced for reporting any type of untoward incident.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
 Yes, the company medical officer is accessible within the factory premises, offering consultations for employee health and well-being. This availability ensures prompt medical assistance for non-work-related concerns.

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

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

*Including in the contract workforce

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

The safety management system in this organization mainly focusses on

- a. Occupational Health and safety policy,
- b. Compliance to legal and other requirements,
- c. Process safety Management- Operational control procedures to address physical, chemical, biological, mechanical, psychosocial hazards.
- d. Emergency Planning and response
- e. Safety training (Need identification and assessment) to all workers
- f. Plant safety inspections,
- g. Safety committee meetings,
- h. Incident reporting and investigations
- i. Employee/contract worker consultation and participation
- j. Permit to work system.
- k. Management of change
- l. Safety compliance audits
- m. Pre-start up safety review.
- n. Safety manual, handbooks etc
- o. Safety promotional activities
- p. Safety Promotional activities- Communication and motivation
- q. Corporate social responsibility.

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	NA	NA	Nil	NA	NA
Health & Safety	Nil	NA	NA	Nil	NA	NA

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	95
Working Conditions	5

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.

SI No	Incidents	Corrective action
Accidents		
1	Contact with sanitizer while stepping down on a ladder with steel container	Steel container used for handling sanitizer is substituted with sprayers.
2	Contact with hot caffeine while lifting caffeine barrel from caffeine melting tank	Caffeine barrel holding brackets modified
3	Cut injury due to contact with broken glass when excessive force was applied while shaking a standard flask	Refresher training imparted to workers on the topic workplace safety
Near miss incidents		
1	Lighting arrester installed at the Black tea plant terrace top fell to the road due to heavy wind	A new lighting tower has been installed, complete with additional supports such as guy wires.
2	Underground electrical cable damage during excavation near AHN plant	Conduct trial excavations and use of metal or cable detectors to identify and protect underground facilities effectively

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (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.

AVT monitors and tracks the compliance of value chain partners locally and centrally. Every month administration teams at each centre update the applicable, verified compliance documents in the company's compliance tracking system for central monitoring. AVT ensures that monthly statutory dues are remitted to respective authorities.

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

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

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, as and when required.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	0

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.

On the assessed value chain partners, we have not identified any significant risks / concerns arising from assessments of health and safety practices and working conditions

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

Essential Indicators

- Describe the processes for identifying key stakeholder groups of the entity.
Stakeholder engagement also helps to manage risks and opportunities in business operations. The key stakeholders identified in consultation with the company's management are customers, employees, shareholders, academic institutions, staffing firms, other suppliers, technology partners and collaborators, industry bodies, governments, NGOs, local communities, regulators and society at large.
- List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / half yearly / Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Investors & Shareholders	NO	Press Release and emails	Quarterly : Results Continuous : Website Annual : AGM	Educating the investor community. Strategy for long term. Helping investors voice their concerns regarding the company policies, reporting strategy etc. Understanding shareholder expectation.
Union	No	Notices	Need basis	Discussions. Understanding employee concerns.
Employees	No	Projects or Operational review, Trainings, Conferences etc	Annual: Employee feed back survey, Long term service awards	Career Management reviews; and Growth Prospects Learning opportunities Compensation structure Building a safety culture and inculcating safe work practices among employees • improving Diversity, Equity and Inclusion
Governments, Local Communities, media, Society at large	No	As needed	Annually Website Print media Public Functions CSR Activities	Work in partnership for upliftment of the society.

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.

Stakeholder interactions result in the identification of large variety of issues important to the company. The Company then uses discussions with internal and external stakeholders, as well as its own judgment, to prioritize and arrive at a list of material topics with significant economic, environmental, or social impacts on business, reputation, and operations.

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, Suggestion from various forums and committees (Safety Committee, Employee wellbeing committee)

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

The Company has identified farmers from various backward villages in Karnataka and Tamil Nadu and has directly engaged with them for production of Marigold flowers. The Company has engaged with such farmers who has small farmlands. Their association with the Company has provided them with a constant source of income. Further the Company through its CSR activities have undertaken various infrastructure development in such areas under the company's rural development initiative. Any concerns or demands from the Villers are taken up immediately.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No of Employees / Workers Covered (B)	% (B/A)	Total (C)	No of Employees / Workers Covered (D)	% (D/C)
Employees						
Permanent	188	188	100%	173	173	100%
Other than Permanent	9	9	100%	9	9	100%
Total Employees	197	197	100%	182	182	100%
Workers						
Permanent	124	124	100%	121	121	100%
Other than Permanent	499	499	100%	483	483	100%
Total Employees	623	623	100%	604	604	100%

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal To Minimum Wages		More than Minimum Wages		Total (D)	Equal To Minimum Wages		More than Minimum Wages	
		No (B)	% (B/A)	No (C)	% (C /A)		No (E)	% (E/D)	No (F)	% (F /D)
Employees										
Permanent										
Male	178	0	0	178	100%	164	0	0	164	100%
Female	10	0	0	10	100%	9	0	0	9	100%

Other Than Permanent										
Male	7	7	0	0	0	0	0	0	0	0
Female	2	2	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	124	0	0	124	100%	121	0	0	121	100%
Female	0	0	0	0	0	0	0	0	0	0
Other Than Permanent										
Male	469	0	0	469	100%	463	0	0	463	100%
Female	30	0	0	30	100%	20	0	0	20	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors	5	0	2	0
Key Managerial Personnel	3	84,88,448	0	0
Employees other than BoD and KMP	178	7,13,388	10	8,30,778
Workers	124	5,85,682.4	0	0

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	3.43%	3.28%

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

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

The Company has various committees with representation from employees, workers and management. Regular meetings are conducted at fixed intervals to address and seek the concerns of the employees. Various trainings are conducted on regular intervals.

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

	FY 2023-24			FY 2022-23		
	Filed During the year	Pending resolution at the end of the year	Remarks	Filed During the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	NIL		NIL	NIL	
Discrimination at workplace	NIL	NIL		NIL	NIL	
Child Labour	NIL	NIL		NIL	NIL	
Forced	NIL	NIL		NIL	NIL	
Labour/ Involuntary Labour	NIL	NIL		NIL	NIL	

Wages	NIL	NIL		NIL	NIL	
Other Human Rights Related issues	NIL	NIL		NIL	NIL	

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	100%	0
Complaints on POSH upheld	NIL	NIL

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

Concerns on discrimination and harassment are dealt with confidentially. AVT does not tolerate any form of retaliation against anyone reporting good faith concerns. Anyone involved in targeting such a person raising such complaints will be subject to disciplinary action.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) Yes
10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	All Value chain partners are expected to adhere to the cost of conducted 100%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
- Human rights are protected and upheld in company's core value of Respect for the individual and enshrined in the Company's Code of Conduct Policy. AVT continually gathers feedback and keeps track of developments in the regulatory area to further strengthen existing processes.
2. Details of the scope and coverage of any Human rights due-diligence conducted.
- AVT adopts a zero-tolerance approach to issues related to human rights. AVT follows all government regulations and regulatory policies and comply to laws in the countries where the company operates.
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?
- No.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed	
Child labour	All value chain partners are expected to adhere to the Code of Conduct, which does not tolerate any form of harassment, whether sexual, physical, verbal or psychological.	
30-40%		
Forced/involuntary labour		
Sexual harassment		
Discrimination at workplace		30-40%
Wages		
Others – please specify	NA	

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

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

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	2,962 GJ	3,090 GJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	2,962 GJ	3,090 GJ
From non-renewable sources		
Total electricity consumption (D)	59,845 GJ	65,863GJ
Total fuel consumption (E)	4,554 GJ	2,322 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	64,398 GJ	68,185 GJ
Total energy consumed (A+B+C+D+E+F)	67,350 GJ	71,275 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	59,845 GJ	65,863GJ
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		

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. NO

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	96,089	80,347
(ii) Groundwater	1,24,895	1,61,271
(iii) Third party water	167	3,074
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,21,151	2,44,692
Total volume of water consumption (in kilolitres)	2,21,151	2,44,692
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00004317	0.00004202
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		

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

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
i. To Surface water		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
ii. To Groundwater		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
iii. To Seawater		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
iv. Sent to third-parties		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
v. Others		
- No treatment	NIL	NIL
- With treatment – Treated and filtered water used for gardening and irrigation.	35,108	30,408
Total water discharged (in kilolitres)	0	0

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

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

Yes, AVT Natural Optimises water consumption through conservation, sewage treatment and reuse and rain water harvesting. Entire water is treated and recycled for non-process water requirement.

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

AVT Natural does not have significant air emissions other than those arising from the operation of boilers. AVT Natural has necessary consent under the Air (Prevention & Control of Pollution) Act (1981), for operation of boilers and ensures compliance to the conditions which includes stack emission parameters like nitrous oxide, non-methane hydrocarbons, carbon monoxide, particulate matter, etc. Emission monitoring is conducted as per the frequency required.

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	mg/Nm3	49	45
SOx	mg/Nm3	46	51
Particulate Matter (PM)	mg/Nm3	332	358
Persistent Organic pollutants (POP)	mg/Nm3	Nil	Nil
Volatile Organic compounds (VOC)	mg/Nm3	Nil	Nil
Hazardous Air pollutants (HAP)	mg/Nm3	Nil	Nil
Others – Please Specify			

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

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	51,524	67,775
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	16,172	17,871
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000013	0.000014
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)			
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			

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

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

- Replaced old conventional gearbox in process plants, with new energy efficient planetary gearbox to reduce energy consumption.

- Replaced old lamps with high efficiency LED lamps at Office and Laboratory.
- Enhanced Air handling unit radiators to use chilled water thereby reduction in energy.
- Provided VFD for cooling water pump to optimise the flow rate according to discharge temperature, thus savings in energy consumption.
- Installed and commissioned Pelletizing plant for producing pellets from extraction spent and utilizing in boiler as fuel.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	81	75
E-waste (B)	0.17	0.13
Bio-medical waste (C)	0	0
Construction & Demolition Waste (D)	0	0
Battery waste (E)	0.31	0.2
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0.81	0.68
Other Non-hazardous waste generated (H). Please specify, if any.		
(Break-up by composition i.e. by materials relevant to the sector)	8,316	10,036
Total (A+B + C + D + E + F + G + H)	8,398	101,12
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)		
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		
(i) Recycled	0	338
(ii) Re-used	0	7,095
(iii) Other recovery operations (As Boiler fuel)	4,431	0
Total	4,431	7,433
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	3,885	2,972
Total	3,885	2,972

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

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

The Company has in all its facilities Effluent Treatment Plants and has consent to operate as per A Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and Rules thereunder. Inspections are done by various authorities on regular intervals.

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 Operation	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NIL			

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
NIL					

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): NIL
For each facility / plant located in areas of water stress, provide the following information:
- Name of the area : N/A
 - Nature of operations : Manufacturing
 - Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	96,089	80,347
(ii) Groundwater	1,24,895	1,61,271
(iii) Third party water	167	3,074
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	2,22,517	2,44,692
Total volume of water consumption (in kilolitres)	2,22,517	2,44,692
Water intensity per rupee of turnover (Water consumed / turnover)	0.00004317	0.00004202
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(ii) Into Groundwater		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(iii) Into Seawater		

- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(iv) Sent to third-parties		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(v) Others		
- No treatment	NIL	NIL
- With treatment – Filtered water used for gardening and irrigation	35,108	30,408
Total water discharged (in kilolitres)	0	0

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

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions			
(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	8086	8936
Total Scope 3 emissions per rupee of turnover		0.00001	0.00001
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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	Reverse Osmosis plant	Commissioned new RO plant to recover the reject water from process RO and ETP RO plants and to improve water recovery.	Water recovery
2	Sludge dewatering screw press	Commissioned Sludge dewatering screw press for Sludge dewatering thereby improved ETP operation and treated water quality.	To improve effluent water quality
3	Replacement of Gearbox	Replaced old conventional gearbox in process plants, with new energy efficient planetary gearbox to reduce energy consumption.	To Improve energy efficiency
4	Replacement of old lamps with LED type	Replaced old conventional lamps with high efficiency LED lamps at Office and Laboratory.	To Improve energy efficiency
5	Air handling unit modification	Enhanced Air handling unit radiators to use chilled water thereby reduction in energy.	To Improve energy efficiency
6	VFD for cooling water pump	Provided VFD for cooling water pump to optimise the flow rate according to discharge temperature, thus savings in energy consumption.	To Improve energy efficiency
7	New Pelletizing plant	Installed and commissioned Pelletizing plant for producing pellets from extraction spent and utilizing in boiler as fuel.	Reduction of fuel for Boiler

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. YES.
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 such instances during the reporting period.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. ISO Audit

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. 9
 (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.

SI No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	The Confederation of Indian Industry (CII)	National
2	The Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3	Federation of Indian Export Organizations (FIEO)	National
4	Export promotion Council of EOU & SEZ	National
5	Shellac Export Promotion Council	National
6	Cochin Chamber of Commerce	State
7	All India Spices Exporters Forum	National
8	National Safety Council	National
9	Kerala State Productivity 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. NIL

Leadership Indicators

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

S No	Public Policy Advocate	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others please specify)	Web link, If Available
1	Policy Impacting Exporters	Meetings with Ministry of Commerce, DGFT, CII and relevant Govt. Departments	No	As & when required	NA

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
There are no ongoing projects.						

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

Any grievances of the community received to the company through community heads/ local administration are lodged with the plant site in charge. The Issue is then taken up and redressed by the plant site in charge with consultation from head of operations.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	9.01%	11.13%
Directly from within India	53.61	87.31

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NIL	

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

S No	State	Aspirational District	Amount spent (In INR)
NIL			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? Yes
 (b) From which marginalized /vulnerable groups do you procure?
 The Company procures its raw materials directly from small farmers with small land areas.
 (c) What percentage of total procurement (by value) does it constitute? 80%

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

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes/ No)	Benefit Shared (Yes / No)	Basis of Calculating benefit share
NIL				

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

Name of authority	Brief of the Case	Corrective action taken
NIL		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Enhancement of Water Resources	General Public	
2	Holistic Child Development	3055 Students	
3	Rural Community & Infrastructure Development	General Public & Students	
4	Rural Health Intervention	General Public	100%

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.

Customer complaints are received either verbally or in writing and registered in the Customer Complaint Registration Form. All information pertaining to complaints is documented in the Customer Complaint Registration Form. The completed Customer Complaint Registration Form is sent to respective person. Investigation is initiated in all the complaints and the root cause is identified. Root cause for the Complaint is finalized after analysing all the available information & Data. Suitable Corrective & Preventive actions are also finalized. A detailed Complaint Investigation report is prepared incorporating this information and the same is sent to Customer for their comments & approval. The Corrective & Preventive actions are incorporated into the system with necessary modifications to close the complaint.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received During the year	Pending resolution at the end of the year		Received During the year	Pending resolution at the end of the year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of Essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair trade Practices	0	0		0	0	
Others	4	0		9	0	

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

	Number	Reasons for recall
Voluntary recalls	NIL	
Forced recalls	NIL	

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

Yes, www.avtnatural.com/investor-relations

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. NIL

7. Provide the following information relating to data breaches:

- Number of instances of data breaches : NIL
- Percentage of data breaches involving personally identifiable information of customers
- Impact, if any, of the data breaches

Leadership Indicators

- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). www.avtnatural.com/investor-relations
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
Every product shipment to customers is accompanied by data sheets having clear directions in terms of safe usage of products.
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
YES. Customer communication protocol in place to intimate customer of the risks if any.
- 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.
Not Applicable
- 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