



# Manorama Industries Limited

KHASRA No. 2449-2618  
Nr. IIDC, Birkoni  
Mahasamund (C.G.)  
Pin : 493445

August 26, 2023

To,  
The Manager  
BSE Limited ("BSE")  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

To,  
The Manger  
National Stock Exchange of India Limited  
("NSE")  
"Exchange Plaza", C-1, Block G, Bandra Kurla  
Complex, Bandra (E), Mumbai – 400 051

Scrip Code: 541974  
ISIN: INE00VM01010

NSE Code: MANORAMA  
ISIN: INE00VM01010

Subject : Business Responsibility and Sustainability Report for the financial year 2022-23

Dear Sir/Madam,

With reference to the captioned subject and pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for the financial year 2022-23. The BRSR also forms the part of the Annual Report for the financial year 2022-23, submitted to the exchange vide our letter dated August 26, 2023.

The same is also available on the website of the Company at <https://manoramagroup.co.in/investors-annual-report>.

Please take the above in your records.

For Manorama Industries Limited

Divya Jajoo  
Company Secretary  
Membership No: A40584



Encl: As above

#### Corporate Office :

F-6, Anupam Nagar,  
Raipur - 492007, Chhattisgarh, INDIA  
E-mail : [info@manoramagroup.co.in](mailto:info@manoramagroup.co.in)  
Tel.: +91-771-2283071, 2282579, 2282457  
Telefax: +91-771-4056958  
CIN: L15142MH2005PLC243687  
GSTIN: 22AAECM3726C1Z1

FSSC 22000, ISO 9001, ISO 14001 & ISO 45001 Certified Company  
Manufacturing & Supplying different products  
certified for RSPO, Kosher, Halal (MUI), Fair Trade (FT), Fair for Life (FFL)  
A Government of India Recognized Star Export House  
MSME ZED GOLD

#### Registered Office :

403, Midas, Sahar Plaza,  
Andheri Kurla Road, Andheri East  
Mumbai-400059, Maharashtra, INDIA  
Tel. 022 22622299, 49743611, 022 67088148  
[www.manoramagroup.co.in](http://www.manoramagroup.co.in)  
GST - 27AAECM3726C1ZR

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2022-23

## SECTION A: GENERAL DISCLOSURE

### I. DETAILS OF THE LISTED ENTITY

1	<b>Corporate Identity Number(CIN) of the Listed Entity</b>	L15142MH2005PLC243687
2	<b>Name of the Listed Entity</b>	Manorama Industries Limited
3	<b>Year of incorporation</b>	09-08-2005
4	<b>Registered Office Address</b>	Office No. 403, 4th Floor, MIDAS, Sahar Plaza, Andheri Kurla Road, Andheri East, Mumbai, MH 400059
5	<b>Corporate address</b>	F6, Anupam Nagar, Raipur, Chhattisgarh PIN: 492007
6	<b>E-mail</b>	cs@manoramagroup.co.in
7	<b>Telephone</b>	0771-2283071
8	<b>Website</b>	manoramagroup.co.in
9	<b>Financial years for which reporting is being done</b>	FY 2022-23
10	<b>Name of the Stock Exchange(s)where shares are listed</b>	National Stock Exchange of India Limited and Bombay Stock Exchange Limited
11	<b>Paid-up Capital</b>	₹ 11, 91, 98, 100 of the face value of ₹ 10 each.
12	<b>Name and contact details (telephone, email address) of the person who maybe contacted in case of any queries on the BRSR report</b>	<b>Mr. Gautam Kumar Pal</b> Managing Director Email ID: gautam@manoramagroup.co.in  Contact No: 0771-2283071
13	<b>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).</b>	Disclosures made in the report are on a Standalone basis, which covers all operating locations of the Company.

### II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Specialty Fats and Butter Industry	99%

15. 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	Specialty Fats and Butter	1040	90%
2	De-oiled Cake and Other	1040	10%

### III. OPERATIONS

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

Location	Location	Number of offices	Total
National	1	2	3
International	0	0	0

17. Markets served by the entity:

a.	<b>Number of locations</b>	
	<b>Locations</b>	<b>Number</b>
	National (No. of States)	19
	International (No. of Countries)	23
b.	What is the contribution of exports as a percentage of the total turnover of the entity? The contribution of exports is 60% of the Total Turnover.	
c.	<b>A brief on types of customers</b>	
	Manorama is a leading Manufacturer and Exporter of Sal, Mango and Shea based Specialty Fats and Butter and cocoa butter equivalent. The major customers are industrial consumers who are engaged in the Confectionery, Chocolate, Food, Cosmetic, Cattle feed, and Soap industries.	

### IV. EMPLOYEES

18. Details as at the end of Financial Year:31-03-2023

a. **Employees and workers (including differently abled):**

S. No.	Particulars	Total	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		(A)				
	<b>Employees</b>					
1	Permanent (D)	279	261	93%	18	7%
2	Other than Permanent (E)	0	0	0%	0	0
3	Total employees (D+E)	279	261	93%	18	7%
	<b>Workers</b>					
4	Permanent (F)	0	0	0 %	0	0%
5	Other than Permanent (G)	59	59	100 %	0	0%
6	Total workers (F+G)	59	59	100 %	0	0%

a. **Differently-abled employees and workers:**

S. No.	Particulars	Total	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		(A)				
	<b>Differently-abled employees</b>					
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 %
	<b>Differently-abled workers</b>					
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 %

## 19. Participation/Inclusion/Representation of women

Particulars	Total	Women	
	(A)	No. (B)	% (B/A)
Board of Directors	9	2	23
Key Management Personnel	4	1	25

**Note:** KMP as defined under the provisions of The Companies Act, 2013

## 20. Turnover rate for permanent employees and workers

Particulars	FY 2022-23			FY 2021-22			FY 2020-21		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4	0	4	4	0	4	4	0	4
Permanent Workers	2	0	2	2	0	2	2	0	2
Total (Average)	3	0	3	3	0	3	3	0	3

**V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**

## 21. Turnover rate for permanent employees and workers

**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	NA	NA	NA	NA

**VI. CSR DETAILS**

22. i. Whether CSR is applicable as per Section 135 of Companies Act,2013:(Yes/No): Yes  
 ii. Turnover (in ₹) 350,80,23,082.00  
 iii. Networth (in ₹) 298,30,32,643.00

**VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

23. Complaints/Grievances on any of the principles(Principles 1to9)under the National Guidelines on Responsible Business Conduct:

Stake holder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Current Financial Year FY 2022-23			Previous Financial Year FY 2021-22		
		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, <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a> community members can submit a formal application to the Company highlighting their grievances.	0	0		0	0	

Stake holder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Current Financial Year FY 2022-23			Previous Financial Year FY 2021-22		
		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, <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a> community members can submit a formal application to the Company highlighting their grievances.	0	0		0	0	
Investors (other than shareholders)	Yes, <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a> .  Company provides open communication channels to all investors to raise their queries/complaints against the Company. A designated official of the Company is allocated to look into the grievances of the investors	0	0		0	0	
Shareholders	Yes, <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a> .  the Company attends shareholders' grievances/ correspondences expeditiously and has in place a grievance redressal mechanism. The website of the Company also has an exclusive section for Shareholders where all the information relating to the Company including exchange filings are uploaded.  Further, a designated official of the Company is allocated for correspondences with the shareholders and their queries.	1	0	All Complaints have been resolved	0	0	0

Stake holder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Current Financial Year FY 2022-23			Previous Financial Year FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes, <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a> . We have a Vigil Mechanism and Whistle Blower Policy to address to the grievances raised by our employees and workers.	2	0		0	0	0
Customers	Yes, <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a> We have a Customer Complaint Management System (CCMS) in place, where product complaints are logged by our marketing team for its analysis and redressal	18	0	All complaints have been resolved	38	6	Complaints under verification
Value Chain Partners	Yes, The grievances handling mechanism is in place. <a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a>	0	0	0	0	0	0

#### 24. Over view 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	Managing of Packaging material and waste	Opportunity	Corrugated boxes are being used as packaging materials. Other virgine plastic materials of above 80 microns thickness are being used as packaging of jar buckets. Drums can be recycled at the customers' end.	NA	Positive	As the packing materials are recycled, there is no negative variance. There is a well-defined procedure in the organisation regarding this. The financial impact on packaging materials is also diminished.

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)	
2	Climate change	Risk	Husk is being used as fuel for our internal bed firing a 16.5 TPH boiler, as the substitute of fossil fuel. This initiative of reusing Waste from rice mills is conservation of Natural Resources.	<p>(a) Investment in state-of-the-art equipment and automation initiatives at the company's plant &amp; machineries to ensure optimal energy consumption.</p> <p>(b) Initiative has been taken for installation of rooftop solar panel</p> <p>(c) Replace-ment of conventional high energy consuming lights with LEDs across plant.</p> <p>(d) Use of husk as an alternate energy source.</p> <p>(e) Installing Variable Frequency Drive on major drives.</p> <p>(f) Educating employees about the negative impact of climate change and corrective measures required in day-to-day life to reduce the impact.</p>	Positive	The adoption of eco friendly technology and emission reduction techniques may lead to a short-term rise in costs but it would benefit the company in the longrun. towards business sustainability. <b>Climate Change is controlled through parameter of emission meter.</b>
3	Raw material sourcing	Opportunity	Raw materials and seeds are collected from the forest which gives a sustainable future to the business it also strengthen the livelihood of the local people to engage in the seed collection process.	NA	Positive	Raw material is initially collected from local tribal communities which help to strengthen their livelihood in addition to reducing transportation cost resulting in reduced carbon emission.
4	Occupational Health and Safety	Risk	Non-adherence to set safe working procedures implemented by the organisation based on statutory norms and national/international frameworks	<p>Implemented a robust occupational health and safety management system. In addition, a well-defined onsite and offsite emergency plan is in place.</p> <p>i) Access to PPE tools wherever required for all employees and workers.</p> <p>ii) Training all employees and workers on safe work practices.</p> <p>iii) Investigation of each reported case and preparation of remedial plan.</p> <p>iv) Ensuring elimination, substitution and engineering controls are in place, wherever required.</p>	Negative	Any failure in the occupational health & safety management system may cause loss in man-days and also impact productivity of operations. Further, it has an intangible effect of demoralizing employees and workers.

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)	
5	Stakeholder-Engagement	Opportunity	The connection between decision making and accountability is essential. The effective engagement between stakeholders and the company's board is crucial for information exchange. Engaging with stakeholders involves providing opportunities for both the parties to listen to each other and gain insights into different perspectives.	NA	Positive	Investors are increasingly looking for a company's holistic approach to business, which includes engaging with stakeholders, and are more likely to investing a company that demonstrates a commitment to social responsibility.
6	Energy Management	Opportunity	Future planning for green energy to reduce carbon footprint of the organisation. By adopting energy management practices, our company is saving energy effectively. We are also reducing company dependence on limited fossil fuels.		Positive	Self-reliance on sustainable and green energy.  As per ERP Which is approved by CECB.
7	Waste Management	Risk	Poor waste management can lead to legal implications.	Disposal of E-Waste - disposed to the seller as Buyback policy. Hazardous waste is disposed of to the CECB-authorized vendor. Non-hazardous waste is disposed of to the identified vendor.	Negative	Non-compliance with regulatory norms on waste management can lead to fines and penalties.
8	Supply Chain Management	Opportunity	Maintaining all required information on incoming products in a systematic and sustainable manner across the supply chain		Positive	All records and required information are maintained properly, which can be remotely accessed and are available for a longer period of time.
9	Sustainable Product Design & Innovation (R&D)	Opportunity	Investing in Development of Sustainable products, technologies, and Solutions to enhance Business sustainability		Positive	An integrated comprehensive Procedure is in place For analyzing market requirements, understanding environmental implications, And conducting Product awareness programs.



## 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.

### Policy and Management Processes

S. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs.(Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board?(Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	<a href="https://manoramagroup.co.in/investors-policies">https://manoramagroup.co.in/investors-policies</a>								
2.	Whether the entity has translated the policy into procedures (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rain forest Alliance, Trustea) standards (e.g. SA 8000,OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 16128-1:2016, ISO 50001:2018, FSSC 22000, SA 8000, Fair for Life, Fair-trade, NOP, NPOP, EU, COSMOS ORGANIC,COSMOS NON-ORGANIC, KOSHER, HALAL								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	<p><b>The Company is committed to the below-mentioned issues:</b></p> <ol style="list-style-type: none"> <li>1. Environment and occupational health and safety 2025</li> <li>2. Zero liquid discharge Policy</li> <li>3. Uplifting the women of tribal areas</li> <li>4. Committed to integrity</li> <li>5. Promote the wellbeing of employees and the value chains.</li> <li>6. Promotes human rights.</li> <li>7. Protect and restore the environment.</li> </ol> <p><b>Goals:</b></p> <ul style="list-style-type: none"> <li>• Avail carbon credit reduction unit by using biomass fuel.</li> <li>• Try to make dependency on conventional source of energy by adopting solar and biomass.</li> <li>• Uses of only renewable source of energy like wind, water and solar</li> </ul>								
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 actively working on achieving set targets before the targeted year(s)								

### Governance, leadership and Oversight

7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholders,

We are pleased to share our first Business Responsibility and Sustainability Report (BRSR) with you. Manorama Group's vision is to become a global leader in Manufacturer and Exporter of Sal, Mango and Shea based Fat and Butter Industry by

delivering substantial solutions, adopting modern technology, and ensuring sustainable, inclusive growth for all its stakeholders. With a multi-product portfolio, the Company has evolved to establish itself as a market leader. The Company has increased its focus on ESG parameters

And accelerated sustainability efforts by incorporating Environmental, Social and Governance aspects in to our business practices, along with integrating the National Guidelines of Responsible Business Conduct (NGRBC) issued by the Ministry of Corporate Affairs in to our governance framework.

The Company has prioritised employee health by implementing various initiatives such as vaccination camps, strict adherence to safety protocols issued by the regulatory bodies, maintenance of health records, financial assistance, and support for hospitalization, among others. The Company considers ethicalgovernanceprinciplesasatooltocreatelong-termvalueandpromotesustainabilityforallstakeholders.

Furthermore, we have incorporated a stakeholder-centric approach in our business activities by conducting comprehensive stakeholder engagement exercises and identifying key material issues for the business. The Company strives to implement best practices in response to the identified material issues and ensures that any negative impacts on business operations are mitigated appropriately.

Adapting to and reducing the effects of climate change, inclusive growth, and the transition to a sustainable economy have all become key concerns in recent years. The Company acknowledges the material issues that have been found and has been working to reduce their impact by improving due diligence on environmental and social factors, taking appropriate actions accordingly, raising employee awareness, and enhancing sustainable activities. In addition, the Company continues to engage in a variety of CSR initiatives in and around the manufacturing facility located at Birkoni, an entity established for contributing to a positive societal impact through diverse community engagement initiatives and taking forward our vision of inclusiveness.

S. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Gautam Kumar Pal								
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.	<b>Yes</b> The Board has a Finance and Operations Committee, a CSR Committee and an internal committee of Departmental heads to look after identifying and addressing sustainability-related issues.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether are view was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Halfyearly/Quarterly/Anyother – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Reviewed every 2 years. and procedures are implemented.							
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	<b>Yes, the Compliance with statutory requirements is checked on a regular basis and the policies are updated as and when required.</b>																	

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.	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
<p>TUVSUD is assessing the company management system for quality, environment and occupational health and Safety. The company is certified to GFSI recognized FSSC 22000 which is audited by IRCLASS. The company manufacturing plant is certified by MUI-HALAL, JUHF- HALAL, OK KOSHER for Production control. The company is also certified to natural origin and Organic certifications which are audited by UK cert, Ecocert, One-cert international Pvt. Ltd, Indocert and SGS India Pvt. Ltd. The company has Fair for Life and Fair Trade Certificate to assess fair supplier chain system with the Tribal peoples.</p> <p>To check the energy efficiency and social accountability, the company is audited by UK Cert. For rating the sustainability performance, the company is audited by ECOVADI Sannually. To control the sustainable supply chain system of palm Oil and its derivatives, the company is audited by Control Union for RSPOSG certification.</p>										

12.	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
	<b>Questions</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
	The entity does not consider the Principles material to its business(Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task(Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	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 categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	The Company's BoD regularly briefed on topics, including strategy, business operations, capex updates, markets, performance, organisation structure, risk management framework, regulatory and compliance updates, future outlook, environmental, social and governance aspects, their roles, rights and responsibilities and major developments and updates.	100
Key Managerial Personnel		The Company's BoD regularly briefed on topics, including strategy, business operations, capex updates, markets, performance, organisation structure, risk management framework, regulatory and compliance updates, future outlook, environmental, social and governance aspects, their roles, rights and responsibilities and major developments and updates.	100
Employees other than BoD and KMPs	22	01. Fractionation Process 02. Refining Technology in Oil 03. ISO9001:2015(QMS) 04. Waste Material Management 05. Deodorization Unit 06. Chemical Handling 07. Boiler Standard Operation 08. HPLC Instrumentation 09. Godown Handling & Truck Management 10. Maintenance Goal 11. Electrical Drawing Study 12. Importance of Supervisor 13. Maintain Power Factor Unity 14. Preventive Maintenance 15. Checking offinished material 16. NMR Instrumentation 17. Confined Space 18. Solar Energy 19. Process-involved in coming and outgoing material 20. Requirement of Maintenance 21. Operation of Frick Chiller 22. Allergy Management	95

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Workers	9	01. Lock out, Tagout 02. Fire Fighting Training & Drill 03. Hotwork, Material Handling & Machine Guard 04. Confined Space Entry & Safe Work 05. Chemical Safety & MSDS 06. PPE & its uses 07. First-Aid Training 08. Work Permits 09. Height Work & Safety Measures	80

2. Details of fines/penalties/punishments/awards/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 based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision

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

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.**

This policy aims to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations and ensure that the Company's business is conducted in a socially responsible manner. This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term, or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as employees in this policy).

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 22-23 Current Financial Year	FY 21-22 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2022-23 Current Financial Year		FY 2021-22 Previous Financial Year	
	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**

#### Leadership Indicators

- Awareness programmes conducted for value chain partners on any of the Principles during the financial year  
The Company has extended its Business Responsibility and Sustainability Policy to all its value chain partners and other business partners, further encouraging their alignment with stated policy and statements. Awareness sessions will be organized for its value chain partners during the current financial year.
- 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.**

Conflict of interest refers to a situation of conflict between Board Members' personal interests (which may be financially or otherwise) and his / her duty as a Director of the Company. The Company does have a practice to obtain signed Annual Disclosure from each director at the beginning of the financial year. Further, each director is duty-bound to give signed disclosure to the Company with respect to any change in his/her interest during the financial year. As a process, the interested director is not allowed to participate in the discussion and vote on the business item taken up for approval in which the concerned director remains present.

#### 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

	Current Financial Year 2022-23	Previous Financial Year 2021-22	Details of improvements in environmental and social impacts
R&D	2%	2%	For Fugitive Emission, Zero Liquid Discharge, and material treatment, storage, and disposal facility activity Controlling of Water Uses and Electric Power
Capex	2%	2%	For bringing improvements in Energy savings, and Control of Air emissions.

- Does the Company have procedures in place for sustainable sourcing?

**Yes**

The raw materials are collected by the tribal peoples, preferably women's from Forest areas. and from there the raw materials are dispatched to Manorama industries Birkoni plant. The Environmental, Social and Governance factors and Key supplier relationships are in consideration for sustainable sourcing strategies.

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

100% of the inputs are being sourced sustainably.

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

The process includes a contract for safe disposal to an outside agency; hence there is no possibility to reuse/recycle. Our product will be re-treated, if it does not match with customer's required parameters, by the blending process. Disposal of E-Waste - disposed to the seller as Buyback policy. Hazardous waste is disposed of to the PCB-authorized vendor. Non-hazardous waste is disposed of to the identified vendor. Defective Plastic buckets and bags are sent to the producer/ suppliers and fresh materials are supplied by them.

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.

NA

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

**Essential Indicators**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	261	261	100	261	100	NA	NA	0	0	NA	0
Female	18	18	100	18	100	18	100	NA	NA	18	100
<b>Total</b>	<b>279</b>	<b>279</b>	<b>100</b>	<b>279</b>	<b>100</b>	<b>18</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>100</b>
<b>Other than Permanent employees</b>											
Male	0	0	0	0	0	NA	NA	0	0	0	0
Female	0	0	0	0	0	0	0	NA	NA	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note:** Maternity Benefits are applicable for the organisation but to date, no one has availed of such a facility. Paternity benefit is not available for the organisation.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent workers</b>											
Male	59	59	100	59	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>59</b>	<b>59</b>	<b>100</b>	<b>59</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Benefits	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	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	74	0	Y	77	0	Y
Gratuity	100	0	Y	100	0	Y
ESI	29	0	Y	37	0	Y
Others - please specify	0	0	0	0	0	0

## 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.

Presently, the Company does not have any differently-abled employees as per the Rights of Persons with Disabilities Act, 2016. The policy is governed as per Human Resource Manual.

## 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.

Being a responsible employer, the Company maintains a strict adherence to equal employment opportunity for all its employees across its organization. Documented procedures are available per Human Resource Manual. The relevant policy aims to provide practical guidance to stakeholders and is available on the Company's official website; please refer to the below link <https://manoramagroup.co.in/investors-policies> for further detailed information.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

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

Permanent Workers	Yes.
Other than Permanent Workers	The Company encourages open and transparent communication with all its employees/workers and addresses all their concerns and grievances. Employees raise their grievances through one-to-one meetings conducted between them and the human resource team or directly share their concerns with their immediate supervisors. Grievances and concerns are addressed and resolved through discussions and necessary interventions of the senior management. The Company has also established a Vigil Mechanism and Whistle Blower policy that operates as a formal platform for reporting complaints and grievances.
Permanent Employees	
Other than Permanent Employees	



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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total employees/workers in respective category	No. of employees/worker in respective category, who are part of association(s) or Union	% (B/A)	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of the association(s) or Union	%( D/C)
	(A)	(B)		(C)	(D)	
Total Permanent Employees						
Male	0	0	0%	0	0	0%
Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0%	0	0	0%
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

**Note:** The organisation does not have any recognized union but there is an association which meets bi-monthly.

8. Details of training given to employees and workers:

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	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)
<b>Employees</b>										
Male	261	261	100	261	100	186	186	100	186	100
Female	18	18	100	18	100	10	10	100	10	100
<b>Total</b>	<b>279</b>	<b>279</b>	<b>100</b>	<b>279</b>	<b>100</b>	<b>196</b>	<b>196</b>	<b>100</b>	<b>196</b>	<b>100</b>
<b>Workers</b>										
Male	59	59	100	59	100	24	24	100	24	100
Female	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>59</b>	<b>59</b>	<b>100</b>	<b>59</b>	<b>100</b>	<b>24</b>	<b>24</b>	<b>100</b>	<b>24</b>	<b>100</b>

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

Benefits	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total C	No. (D)	%( D/C)
<b>Employees</b>						
Male	261	210	80	186	186	100
Female	18	16	88	10	10	100
<b>Total</b>	<b>279</b>	<b>226</b>	<b>81</b>	<b>196</b>	<b>196</b>	<b>100</b>
<b>Workers</b>						
Male	59	59	100	24	24	100
Female	0	0	0	0	0	0
<b>Total</b>	<b>59</b>	<b>59</b>	<b>100</b>	<b>24</b>	<b>24</b>	<b>100</b>

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, what is the coverage of such as system?

Yes

The Company has implemented an 'Integrated Management System' and as part of this has implemented ISO 45001:2018 by TUV SUD. This is for the purpose to provide a safe and healthy working environment for our employees. Furthermore, the Company has formed a safety committee with the participation of all our operations. Several IOHS programs in order to train and guide our employees and workers about the potential hazards of different operations are also considered.

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

As part of ISO 45001:2018, all hazard identification and risk assessment have been carried out for all the activities conducted in the plant. Periodical reviews are done as per procedure.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.(Yes/No)

Yes

The Company has developed a standard operating procedure (SOP), which covers a reporting system and escalation methodology in case any near-miss incidents due to work-related hazards are reported.

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

Yes

The Company being a responsible company, provides access to non-occupational medical and healthcare services to all employees/ workers by providing them medical support in case of accidents.

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

Safety Incident/Number	Category	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
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

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

The Company has implemented ISO45001:2018 by TUVSUD. Hazards identification and risk assessment conducted on occupational health and safety related issues for different plant activities. This is for the purpose of providing a safe and healthy working environment for our employees.

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

	FY 2022-23 Current Financial Year			FY 2021-22 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
Working Conditions	1	0	Modification at Acetone Plant	1	0	Proper safe place at Acetone Plant
Health & Safety	2	2	Recruitment of MBBS Doctor	1	1	Installation of First Aid Room.

14. Assessments for the year:

	<b>% of your plants and offices that were assessed (by entity or statutory Authorities or third parties)</b>
Health and safety practices	100%
Working Conditions	100%

**Note:** As part of ISO 14001:2015 and ISO 45001:2018 the periodical audits are conducted byTUV

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 & safetypractices and working conditions

No such corrective actions were required on any issue related to Safety/Health; periodical training is provided on different plant operations.

**Leadership Indicators**

1. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chainpartners

Yes

The Company conducts statutory compliance reviews on a regular basis to ensure strict adherence to the regulations governing dues deduction.

The Company ensures all applicable clauses regarding statutory dues are incorporated in agreement with value chain partners.

2. 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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment: **NIL**

3. Does the entity provide transition assistance programs to facilitate continued employ ability and the management of career endings resulting from retirement or termination of employment: **No**

4. 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.

Yes, first aid rooms & doctors.

**PRINCIPLE4: Businesses should respect the interests of and be responsive to all their stakeholders.**

**Essential Indicators**

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

Any individual or entity, institution or group that impacts the organization’s activity is identified as a core stake holder of the Company. The Company has an established stakeholder engagement and materiality assessment process. The Company has developed a stakeholder-centric approach in all its business activities enabling a socially relevant and future-oriented approach to business. The Company engages with a wide range of stakeholder categories viz. investors, customers, suppliers,and employees through scheduled events and various channels.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
		(Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	(Annually/Half yearly/Quarterly/ others –please specify)	
Shareholder	No	Stock Exchange intimations, Company's Website and Stock Exchange Website, Press releases, Annual Report, Emails, Newspaper Publication, SMS, Calls, Investor meeting Notice of AGM.	Quarterly and as and when required	Quarterly, half-yearly and annual financial results General Meetings Notices Material information Analyst Meets Annual General Meetings Dividend updates
Banks, Non-Banking Financial Companies & Financial Institutions	No	Email Calls Letters One to one meeting, SMS Net banking	Regularly/as and when required	Credit Facilities.
Regulatory/ Government authorities	No	Email, Filings, Official letters, One to one meeting	Regularly/as and when required	Filing of various returns/ disclosures/ Forms - Replies to notices/queries, etc.
Vendors/Suppliers	No	Calls, Email, SMS, One to one meeting	Regularly/as and when required	Enquiry about the quality of products, raw material, delivery status,
Employees	No	Email, SMS, Letters, Get together, cultural events One to one meeting	Monthly and as and when required	Important notifications Annual appraisals Medical health programs Employee engagement, Employee capability development, Reward and Recognition, Work culture, Work life balance
Customers	No	Client Meeting, In-person visit, Periodic connects with key customers, executives, senior executive & at the time top management.	Regularly, ongoing basis	Feedback of product quality Customized solutions
Community	Yes	NGOs, CSR Team interaction, Community group meeting	Regularly/as and when required	Understanding the needs of the community, Advancing sustainability, contribution to community welfare

**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:

Benefits	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered(D)	% (D/C)
<b>Employees</b>						
Permanent	279	279	100	196	196	100
Other than permanent	0	0	0	0	0	0
<b>Total Employees</b>	<b>279</b>	<b>279</b>	<b>100</b>	<b>196</b>	<b>196</b>	<b>100</b>
<b>Workers</b>						
Permanent	0	0	0	0	0	0
Other than permanent	59	59	100	24	24	100
<b>Total Workers</b>	<b>59</b>	<b>59</b>	<b>100</b>	<b>24</b>	<b>24</b>	<b>100</b>

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total(D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	261	261	100	0	0	186	186	100	0	0
Female	18	18	100	0	0	10	10	100	0	0
<b>Other than Permanent</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Workers</b>										
<b>Permanent</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Other than Permanent</b>										
Male	59	59	100	0	0	24	24	100	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration/ salary / wages of respective category
Board of Directors (BoD)	7 (including Independent Directors)	1,00,000.00	2	4470000
Key Management Personnel	3	3463000	1	186900
Employees other than BoD and KMP	261	28773.97	18	31926.66
Workers	59	14700	0	0.00

Median for BoD calculated exclude the remuneration of MD, Whole Time Directors. The same taken in the median calculation of KMP.

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,

All the complaints regarding human rights issues are taken directly to the Human Resource department (HR) or Head of the respective departments and appropriate actions are taken as per the certified standing orders of the Company. The Head of the Human Resource department of the Company is the authorized personnel responsible for implementing human right functions in the Company

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

We hold human rights as a fundamental core value and are dedicated to safeguarding all aspects related to human rights. As part of our commitment, we have established a Vigil mechanism/whistle-blower policy. This policy is designed to ensure the protection of the confidentiality and anonymity of any complaints to the fullest extent possible, allowing for a thorough and unbiased review process. Following the resolution of the complaint, we provide feedback to the complainant to keep them informed of the outcome.

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour / Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

7. Mechanisms to prevent adverse consequences to the complainant indiscriminate and harassment cases.

We have implemented a well-defined mechanism to prevent sexual harassment in the workplace. Our internal complaint committee oversees the entire process independently. The Company remains fully dedicated to providing a work environment that upholds the dignity of every employee and is free from any form of discrimination or harassment based on sex, caste, or religion.

The Company shall discourage discrimination based on a person, sex, race, caste, community, marital or family status, appearance, religion, national origin, age, sexual orientation, and disability.

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

Yes

Human rights issues are stringently addressed and mitigated throughout the organization by adhering to robust policies and grievance redressal mechanisms. The organization has a well-framed BRSR policy which is extended to its value chain partners.

9. Assessments for the year:

	<b>% of your plants and offices that were assessed (by entity or statutory authorities Or third parties)</b>
Child labour	100
Forced/Involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others - please specify	NIL

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

The Company strongly adheres to human rights values and promotes them throughout its value chain and business operations. The Company reported zero instances of non-compliance with human rights issues such as child labor, forced labor, and sexual harassment, among others for the current financial year. Furthermore, the Company has laid out stringent policies and procedures to combat any adverse incidents pertaining to human rights.

**PRINCIPLE6: Businesses should respect and make efforts to protect and restore the environment**

**Essential Indicator**

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

	<b>Current Financial YearFY 2022-23</b>	<b>Previous Financial YearFY 2021-22</b>
Total electricity consumption(A) in GJ	41072	32857
Total fuel consumption(B) in GJ	192949	150500
Energy consumption through other sources(C)	0	0
Total energy consumption(A+B+C)	234021	183357
Energy intensity per rupee of turnover (GJ/Rs in Lakh) (Total energy consumption/turn over in rupees)	6.55	6.38
Energy intensity (optional) – therelevant 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)Yes. As part of ISO 50001 certification, this part is partially taken care of.

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.

As per the "Perform Achieve & Trade (PAT) scheme", which has been launched by BEE under the National Mission for Energy Efficiency, the Company is not under the scheme.

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

	Current Financial Year FY 2022-23	Previous Financial Year FY 2021-22
Water withdrawal by source (in kilo litres)		
(i) Surface water	32850	32850
(ii) Groundwater	10800	3600
(iii) Third party water	32850	32850
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilo litres) (i+ii+iii+iv+v)	76500	69300
Total volume of water consumption (in kilolitres)	61200	55440
Water intensity per rupee of turnover (Water consumed/turnover) in KL/Rsin Lakhs	1.71	1.93
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, the name of the external agency. No

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

Yes, the Company has implemented the Zero Liquid Discharge principle by utilizing treated waste water in gardening, sprinkling water in boiler flyash, floor washing, etc.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	PPB	49	48
SOx	PPM	3	2
Particulate matter (PM)	mg/m <sup>3</sup>	30	28
Persistent organic pollutants (POP)	mg/m <sup>3</sup>	0	0
Volatile organic compounds (VOC)	°C	30-35	30-32
Hazardous air pollutants (HAP)	E-02lb/GWh	1.3	1.3
Others – please specify	NA	–	–



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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)		Nil	Nil
Metric tonnes of CO <sub>2</sub> equivalent		Nil	Nil
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)		Nil	Nil
Metric tonnes of CO <sub>2</sub> equivalent		Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover		Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Nil	Nil

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

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.:  
No.
8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A) (in Kg)	700	458
E-waste(B)(in Kg)	300	300
Bio-Medical Waste(C)	Nil	Nil
Construction and demolition waste(D)	Nil	Nil
Battery waste(E)	Nil	Nil
Radioactive waste(F)	Nil	Nil
Other Hazardous waste. Please specify, if any.(G) (KG)	1. Spent Oil : 0.002 KL 2. Chemical Sludge : 0.1 Ton	1. Spent Oil : 0.002 KL 2. Chemical Sludge : 0.1 Ton
Other Non-hazardous waste generated( H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B+C+D+E+F+G+H) (KG)	1.102 Ton	0.860 Ton
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	Nil	Nil
(ii) Re-used	Nil	Nil

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
(iii) Other recovery operations	Designated Vendors collect the non-hazardous waste that is generated.	Designated Vendors collect the non-hazardous waste that is generated.
Total	—	—
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

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

No.

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.
- (1) Disposal of E-Waste disposed to the seller as Buy back policy.
  - (2) Hazardous waste is disposed of to the PCB-authorized vendor.
  - (3) Non-hazardous waste is disposed to the identified vendor.
10. If the entity has operations/offices in/around ecologically sensitive areas such as national parks, wild life 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.
	NA	NA	NA

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

No, since no new projects have come 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 Weblink
NA	NA	NA	NA	NA	NA

12. 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

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

### Leadership Indicator

- Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources in the following format:

Parameter	Current Financial Year FY 2022-23	Previous Financial Year FY 2021-22
From renewable sources		
Total electricity consumption (A) in GJ	0	0
Total fuel consumption (B) in GJ* (Rice Husk is utilized but consumption calculation are available)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D) in GJ	41072	31857
Total fuel consumption (E) in GJ	192949	150500
Energy consumption through other sources (F) in GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	234021	182357

**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

- Does the entity have a business continuity and disaster management plan? Give details in 100 words/weblink.  
The disaster management plan is available as per ISO 14001 & ISO 45001. This is documented in the procedure. Periodical Mock drills are conducted at a fixed frequency. The gaps as identified are rectified within the specific time frame.
- 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.

Environmental Component	Risk identified	Mitigation measures adopted
Biodiversity	Biodiversity Conservation	Biodiversity conservation is ensured by the protection and preservation of species through the sustainable management of species and ecosystems.

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

### Essential Indicators

- Number of affiliations with trade and industry chambers/associations.  
The Company actively takes part in several Trade and Industry Chambers/Associations to enhance its market reach, build strong peer relationships and discuss various industrial best practices and sectoral policies/regulatory decisions. This promotes a collaborative ecosystem focused on delivering sustainable value creation as well as gaining knowledge for informed decision-making. The Company is an active member of 9 Trade Associations and Industry Chambers.

- b. List the top10 trade and industry chambers/associations(determined based on the total members of such body)the entity is a member of/affiliated to.

1	Three Star Export House	National
2	Indian Chamber of Commerce	National
3	Confederation of Indian Industry	National
4	Indian Green Building Council IGBC	National
5	Federation of Indian Export Organizations(FIEO)	National
6	Solvent Extractor's Association of India(SEA)	National
7	Shellac and Forest Products Export Promotion Council	National
8	Plant Based Foods Industry Association	National
9	Indian Oil Seeds and Produce Export Promotion Council	National

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.

The Company adheres to policies and procedures to ensure that there are no instances of non-compliance with anti-competitive behaviour throughout the organisation.

**PRINCIPLE 8 :Businesses should promote inclusive growth and equitable development**

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
NA	NA	NA	NA	NA	NA

No Social Impact Assessment(SIA) is required to be done during FY2022-23, as there is no new project during FY 2022-23.

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

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

The CSR team /Plant teams are in regular touch with the community in and around the Plant as well as tribal locations. This regular engagement with the key community stakeholders ensures that the grievances are addressed at the local level. The Plant location teams are the first point of contact for the local communities and the redressed takes place mostly on one-on-one basis.

In addition, the company frequently conducts community interaction for different types of development projects and work. Different formal and informal sessions are organized for the development and empowerment of women, youth and children.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ small producers	80%	60%
Sourced directly from within the district and neighbouring districts	30%	20%

### Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	Not applicable

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 (InINR)
1	Chhattisgarh	Kondagaon+Mahasamund	18,00,000.00.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?

(Yes /No)

Yes. The company has a preferential procurement policy where preference is given to purchase from suppliers comprising marginalized /vulnerable groups.

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

Forest dwellers especially tribal women

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

There is no fixed percentage by value to be attributed to procurement from Tribal women. From the total requisition of the Raw material, firstly whatever quantity of seeds collected by Tribal women will be procured. Then the rest of the quantity will be procured from other resources.

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	Basis of calculating benefit share
1	Trademark (MILCOAES)	Owned	Yes	On the basis of annual turnover

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
No	No	NA

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of beneficiaries from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Support to Apnaghar Ashram Bharatpur Rajasthan	Total 65 (12 women & 53 male)	100 %
2	Supported SANCTUARY FOUNDATION Mumbai	120 abandoned, injured, sick and old animals & birds	NIL
3	Free Food Distribution Program in Baderajpur Block villages and Birkoni village area..	46100	100%

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

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

The standard operating procedure has been defined to receive complaints and respond to customers.

The Company has set up a feedback mechanism to collect inputs from customers’ reviews, feedback, concerns, and queries based on their complaints. Customer can easily share their complaint or feedback through a designated company link i.e. <https://manoramagroup.co.in/contact>. With the help of this link or by sending to a designated mail id i.e. [info@manoramagroup.co.in](mailto:info@manoramagroup.co.in) all the complaints and feedback are captured. The inputs shared by any customer or anyone else through either of the above-designated link or mail id stimulate a high-importance mail notification to the Grievance Redressal Team. The Grievance Redressal team will create a complaint tracker code and forward the complaint to designated departments. The same complaint tracker code will also be shared with the customer and after the corrective action has been done, the CAPA report will be shared with the customer and after their satisfaction, the complaint will be closed. Additionally, the Company conducts customer satisfaction surveys to capture VOC (voice of the customer) and ensure their expectations are met.

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%

The Company is a responsible organisation that maintains the highest standards of quality, safety, and product integrity for its customers. To provide a seamless experience to its customers, the Company endeavours to provide them with exceptional products, services, and knowledge. With each of its products, the Company shares guidelines or leaflets with all its customers guiding them on safe handling and disposal mechanisms, storage criteria, and product applications. Additionally, the Company actively conducts training sessions for its customers on safe handling and other relevant applications, to build strong relationships with customers, and understand customer’s requirements as well as to address all their queries

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

	Current Financial Year FY 2022-23		Previous Financial Year FY 2021-22	
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year
Data privacy	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	N/A
Forced recalls	Nil	N/A

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 to the policy.

Yes, Company has implemented internal data Security Policy available at <https://manoramagroup.co.in/investors-policies>.

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; reoccurrence of instances of product recalls;penalty/ actiontakenbyregulatoryauthoritiesonsafetyofproducts/services.

The Company has reported zero instances of issues about unethical advertising, cyber security and data privacy of customers, and product stewardship, among others.

### Leadership Indicators

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

The Company follows the principle of 'responsible marketing' and complies with all national and international law requirements as applicable. The Company proactively provides all information about its products and services to its stakeholders. The information is inclusive of responsible usage, product specifications, ingredients and impacts of the product on the environment, details about the products and services are available at [www.manoramagroup.co.in](http://www.manoramagroup.co.in).

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

Technical training on the proper handling of products is provided to our customers. Additionally, the Company provides guidance to customers on product knowledge safe storage & handling along with product application through various technical documents and interactive meetings. In every delivery of the product, the Material safety, datasheet and certificate of Analysis are provided so that it can facilitate safe and responsible usage of all products. Specific test parameters are also provided based on the customer's application and the intended use.

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

Yes, all required information is displayed on our product label which is mandated as per industry requirements. The organisation also conducts a Customer Satisfaction Survey annually for its products and services in both domestic & international markets.

4. As per the Food Safety Standard Authority of India regulations, 2011 (Packaging and Labelling), all the mandatory labelling is done on each box and on a lot of products.

5. Provide the following information relating to data breaches:

a.	Number of instances of data breaches along with impact	Nil
b.	Percentage of data breaches involving personally:	Nil