

Ref : UCL/SEC/2023-24

16th August, 2023

<p>BSE Limited Corporate Relationship Department Phiroz Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001</p> <p>Script Code: 504212</p>	<p>National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051</p> <p>Script Code: UNIVCABLES EQ</p>
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Dear Sirs,

Subject: Business Responsibility and Sustainability Report for the financial year 2022-23 pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') for the financial year 2022-23, which also forms part of the Annual Report of the Company for the financial year 2022-23.

This is for your information and records.

Thanking you,

Yours faithfully,

For UNIVERSAL CABLES LIMITED

(Sudeep Jain)

Company Secretary



Encl : As above.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

[Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

This report has been prepared following the SEBI Guidelines for Business Responsibility and Sustainability Reporting (BRSR). Its primary objective is to demonstrate heightened transparency concerning the ways in which businesses generate value by actively contributing to a sustainable economy. The report underscores our unwavering commitment to creating long-term value for our stakeholders as we actively promote sustainable development.

SECTION A: GENERAL DISCLOSURES

1) DETAILS OF THE ENTITY

S. No.	Particulars	Response
1.	Corporate identity Number (CIN) of the Entity	L31300MP1945PLC001114
2.	Name of the Entity	Universal Cables Limited
3.	Year of incorporation	1945
4.	Registered office address	P.O. Birla Vikas, Satna – 485005 (M.P.), India
5.	Corporate address	5 th Floor, Signature Tower – III, Tower ‘C’ Sector 15-II, NH-8, Near 32 nd Avenue Gurugram, Haryana-122001, India
6.	E-mail	headoffice@unistar.co.in
7.	Telephone	07672 257121-127/414000
8.	Website	www.unistar.co.in
9.	Financial year for which reporting is being done	FY 2022-23
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE); and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	INR 3469.83 Lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shri Y.S. Lodha Managing Director & Chief Executive Officer Phone: 011- 45538800 e-mail: headoffice@unistar.co.in
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).	The disclosures under this report are made on a standalone basis.

2) 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	Power (Electrical) and other Cables, Wires and related turnkey projects	97.12%

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.	Power (Electrical) and other Cables, Wires and related turnkey projects	31300	97.12%

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

Location	Number of plants	Number of offices	Total
National	2	21	23
International	Nil	1	1

17. Markets served by the entity:
a) Number of locations:

Locations	Number
National (No. of States)	Pan India.
International (No. of Countries)	At the international level, the Company extends its services to 19 countries.

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	4.31%
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c) Type of Customers:

A brief on types of customers	<p>The Company is a forefront player in the manufacture of Power & Control Cables, Optic Fibre Cable & Capacitors. It has a long and impeccable track record backed by its impressive product portfolio and world class technology. The Company has always differentiated itself with the latest technological tie ups with foremost industry leaders in the world. The Company's iconic brand "UNISTAR" is recognized as the undisputed vanguard in the Indian Cable Industry. Apart from the manufacturing and supply of Cables & Capacitors, the Company also operates into Turnkey Projects in Transmission & Distribution Power Sector.</p> <p>Our customers' profile is quite broad and covers almost all the power utilities (State/Central) of the country – Government as well as Private Sector, Process Industries, Real Estate etc . The Company covers the various clients in the following segments:</p> <ul style="list-style-type: none"> • Power Sector (Generation, Transmission & Distribution) • Oil & Petrochemical Industries • Mining Industries • Steel Plants • Cement Plants • Ship Building Industries (Naval & Mercantile) • Off-shore & On-shore Oil Rigs • Railways (Rolling Stock) • Defence • Wind Energy • Heavy Engineering
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	<ul style="list-style-type: none"> • Nuclear Power Plants • Solar Farms • Submarine Application • EPC Contractors • Real Estate • Overseas Customers <p>We are committed to delivering exceptional products and services to our valued customers and establishing long-term partnerships based on trust and mutual success.</p>
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4) EMPLOYEES
18. Details at the end of the year 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)	502	494	98.40%	8	1.60%
2.	Other than Permanent (E)	53	53	100%	0	N.A.
3.	Total employees (D + E)	555	547	98.56%	8	1.44%
Workers						
1.	Permanent (F)	405	405	100%	0	N.A.
2.	Other than Permanent (G)	119	119	100%	0	N.A.
3.	Total workers (F + G)	524	524	100%	0	N.A.

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)	1	1	100%	0	N.A.
2.	Other than Permanent (E)	0	0	N.A.	0	N.A.
3.	Total employees (D + E)	1	1	100%	0	N.A.
Differently Abled Workers						
1.	Permanent (F)	1	1	100%	0	N.A.
2.	Other than Permanent (G)	1	1	100%	0	N.A.
3.	Total workers (F + G)	2	2	100%	0	N.A.

19. Participation/Inclusion/Representation of women:

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	12.5%
Key Management Personnel	3	0	0%

20. Turnover rate for permanent employees and workers:

Category	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.77%	Nil	7.77%	9.96%	Nil	9.96%	6.50%	Nil	6.50%
Permanent Workers	6.17%	Nil	6.17%	5.66%	Nil	5.66%	4.89%	Nil	4.89%

5) HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)
21. Names of holding / subsidiary / associate companies / joint ventures:

S. No.	Name of the holding / subsidiary/ associate companies / joint ventures	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.	Vindhya Telelinks Limited	Associate	29.15	No
2.	Birla Furukawa Fibre Optics Private Limited	Joint Venture	26.14	No

6) CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS
22. Details of Corporate Social Responsibility:

(Rs. in Lakhs)

S. No.	Particulars	2022-23	2021-22
(i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No)	Yes	
(ii)	Turnover	220195.08	181353.94
(iii)	Net worth	45790.90	40216.48

The details of Corporate Social Responsibility (CSR) projects/activities undertaken by the Company have been set out in Note No. 44 of the financial statements in the Annual Report.

7) TRANSPARENCY AND DISCLOSURES COMPLIANCES
23. 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 2022-23 Current Financial Year			FY 2021-22 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	-	-	N.A.	-	-	N.A.
Investors (including Shareholders)	Yes	5	-		8	-	
Employees and workers	Yes	-	-		-	-	
Customers	Yes	5	-		3	-	
Value Chain Partners	Yes	-	-	-	-	-	-

The Company has established clear channels for stakeholders to address their grievances and concerns:

- Communities:** The Company carries out its Corporate Social Responsibility projects directly or through the implementing agency, Madhav Prasad Priyamvada Birla Apex Charitable Trust, for specific CSR initiatives. The Human Resource Department ensures good industrial relations with the communities, and concerns or grievances can be raised by contacting the Head of HR & IR at hr@unistar.co.in.
- Investors/Shareholders:** Investors and shareholders can reach out to the Company's Registrar & Share Transfers Agents, Link Intime India Private Limited, or contact the Company Secretary and Compliance Officer directly via investorsgrievance@unistar.co.in for any queries, concerns, or grievances.
- Employees and Workers:** The Company has implemented a Whistle-Blower Policy to allow employees and workers to report grievances while ensuring their protection and anonymity. The policy can be accessed at <https://www.unistar.co.in/Policies/Whistle-Blower.pdf>.
- Customers:** The Company has a dedicated customer care service to address customer grievances, quality issues, and product-related complaints. Customers can reach out via email to sales@unistar.co.in.
- Value Chain Partners:** The Company's Supplier Code of Conduct applies to all value chain partners, including suppliers, service providers, vendors, agents, consultants, contractors, and others. Suppliers can express their concerns by contacting headoffice@unistar.co.in.

The Company has implemented a Stakeholder Management Policy to address concerns and grievances raised by internal and external stakeholders. The policy ensures confidentiality, minimizes conflicts, and fosters strong stakeholder relationships. Stakeholders are encouraged to utilize the dedicated channels outlined in the policy, especially when alternative mechanisms are not available. The Stakeholder Management Policy can be accessed at <https://www.unistar.co.in/pdf/Stakeholder-Management-Policy.pdf>.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Footprint of operations	Opportunity	<p>By identifying the footprint of its operations as an opportunity, the Company can proactively mitigate risks and enhance its reputation. Through sustainable practices, environmental impact assessments, stakeholder engagement, and investments in innovation, the Company can minimize negative environmental impacts, ensure compliance, and establish itself as a sustainable industry leader. Embracing these opportunities aligns with the Company's commitment to environmental stewardship and contributes to long-term profitability in a sustainability-conscious market.</p>		<p><u>Positive</u></p> <p>Implementing sustainability initiatives has significant financial implications for the Company. Responsible resource consumption, waste reduction efforts, and renewable energy utilization can reduce operational costs and improve efficiency. Proactive environmental risk management and regulatory compliance protect the Company from fines and legal liabilities. Demonstrating environmental stewardship enhances the Company's reputation and attracts eco-conscious clients, leading to new business opportunities and increased project value. Proactive stakeholder engagement and investments in research and innovation drive operational efficiency and long-term financial sustainability.</p>
	Risk	Risk	<p>The Company acknowledges the inherent risks associated with its operations in cable and capacitor manufacturing, including environmental impacts on biodiversity, emissions, water discharges, resource consumption, and waste generation. To safeguard the ecosystem and surrounding communities, the Company must proactively manage and mitigate these risks. By doing so, it can ensure compliance, mitigate legal and environmental complications, and maintain a competitive advantage. Embracing responsible and sustainable practices will not only protect the environment but also enhance the Company's long-term success and resilience in an environmentally conscious market.</p>	<p>The Company is actively mitigating operational risks by implementing a robust Integrated Management System (IMS), conducting regular assessments and audits, and adopting sustainable practices. In accordance with controlled IMS procedures, the Company performs a comprehensive annual analysis of risks and opportunities. Both at the departmental and management level, suitable controls are employed to address and mitigate various types of risks.</p>	<p><u>Negative</u></p> <p>The identified risk carries financial implications that may include increased costs for addressing environmental issues, potential fines, or penalties for non-compliance with regulations, and possible legal expenses. Failure to effectively manage and mitigate environmental and other risks can result in decreased profitability and cash flow. Therefore, it is essential to take appropriate measures to manage and address these risks in order to safeguard financial stability and maintain sustainable business operations.</p>

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.	Energy Management	Opportunity	<p>The identification of energy management as an opportunity for the Company is rooted in the potential benefits it offers, including enhanced energy efficiency, diversified energy sources, and access to renewable energy. By implementing energy-efficient technologies and systems, the Company can not only reduce costs and improve operational efficiency but also mitigate risks associated with energy price fluctuations. Embracing energy management as an opportunity not only enhances the Company's competitiveness but also contributes to a greener future and reinforces its commitment to environmental stewardship. By proactively pursuing energy management initiatives, the Company can position itself as a leader in sustainable practices, while simultaneously reaping the economic and environmental rewards of a more efficient and resilient energy portfolio.</p>		<p><u>Positive</u></p> <p>UCL's strategic investments in solar power infrastructure, including the installation of a 2 MW rooftop solar plant at the Satna Unit, a 500 KW rooftop solar plant at the Goa Unit, and the procurement of 4 MW solar power through open access, have yielded significant financial benefits. These initiatives have not only led to a substantial reduction in CO2 emissions but have also created opportunities for cost savings and improved profitability.</p> <p>By enhancing energy efficiency and adopting renewable energy sources, UCL can reduce energy consumption and associated costs, resulting in potential savings and increased financial performance. Diversifying energy sources and relying on alternative and renewable energy options also mitigate the risks associated with energy price fluctuations and reduce dependence on conventional sources.</p> <p>Furthermore, these investments in renewable energy infrastructure, such as the rooftop solar plants and outsourced solar power, can potentially qualify for incentives, subsidies, and long-term cost savings through reduced energy bills.</p> <p>Overall, UCL's commitment to effective energy management not only aligns with its environmental goals but also positively impacts its financial performance and strengthens its competitive position in the market.</p>

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)
3.	Waste Management	Opportunity	<p>The Company recognizes waste management as an opportunity to implement responsible practices and enhance its environmental performance. By focusing on minimizing waste generation, ensuring environmentally responsible disposal, and adopting the "3R" model of reduce, reuse, and recycle, the Company aims to optimize its waste management efforts. Emphasis is placed on meticulous waste segregation and disposal through approved vendors to ensure compliance with regulatory requirements.</p> <p>Through this proactive approach, the Company not only mitigates potential negative impacts on the environment but also unlocks various benefits. These include cost savings through reduced waste generation, improved resource efficiency through reuse and recycling initiatives, and strengthened environmental stewardship by minimizing its overall environmental footprint. By setting specific goals and continuously improving its waste management practices, the Company demonstrates its commitment to sustainable operations and plays an active role in conserving resources and promoting a circular economy.</p>		<p><u>Positive</u></p> <p>The Company's strong focus on effective waste management practices provides significant financial implications. By implementing proper waste collection, storage, and disposal methods in accordance with the waste's nature, the Company ensures compliance with local regulations and submits required returns promptly.</p> <p>Minimizing waste generation and promoting resource efficiency offers several benefits. The Company can reduce waste disposal costs, optimize material usage, and potentially generate revenue by selling reusable materials. Compliance with regulatory requirements also mitigates the risk of fines and liabilities, safeguarding the Company's financial stability.</p> <p>Moreover, the Company's commitment to sustainable practices enhances its reputation and attracts environmentally conscious clients. This fosters long-term financial sustainability, as it opens doors to new business opportunities and strengthens customer loyalty.</p> <p>By prioritizing proper waste management and adhering to regulatory standards, the Company not only contributes to a greener environment but also realizes tangible financial benefits.</p>

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)
4.	Community Development	Opportunity	<p>Active engagement with stakeholders and prioritizing community needs presents an opportunity for the Company to achieve long-term business success. By building positive relationships, obtaining community support, and enhancing its reputation, the Company can secure permission to operate, foster sustainable growth, and create shared value for both the business and the community.</p>		<p><u>Positive</u></p> <p>By prioritizing community engagement, respecting human rights, and securing a social license to operate, the Company can reap numerous advantages. These include an enhanced reputation, increased community support, and improved customer loyalty. Furthermore, these efforts can attract socially conscious investors and pave the way for potential partnerships and business collaborations.</p> <p>The positive financial implications of these endeavours may encompass enhanced long-term profitability, access to new markets, and cost savings achieved through streamlined operations and reduced conflicts with local communities.</p>
		Risk	<p>The risks associated with the Company's operations include potential long-term impacts on local communities, which can result in community dissatisfaction and the possibility of legal issues arising from environmental and social impacts. It is crucial for the Company to proactively address these risks, engage with the community, and implement robust measures to mitigate any adverse effects, thereby safeguarding its reputation and maintaining positive relationships with stakeholders.</p>	<p>The Company is committed to mitigating potential challenges associated with community development. This is achieved through supporting community growth, upholding human rights, and fostering strong relationships with the community. The primary objective of the Company is to earn trust, secure community permission for operations, and generate mutually beneficial outcomes for both the Company and the communities it serves.</p>	<p><u>Negative</u></p> <p>Negative consequences such as community dissatisfaction, legal complications, and reputational harm can lead to higher costs, potential expenses related to litigation, and missed business prospects. Moreover, addressing environmental and social impacts may necessitate additional investments in mitigation measures, potentially impacting short-term profitability and cash flow.</p>

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.	Workforce Health and Safety	Risk	Workforce Health and Safety is identified as a risk based on the higher fatality and injury rates in the cable industry compared to other sectors, as well as the increased vulnerability of temporary workers who often lack training and experience. Inadequate management of these risks can lead to human suffering, legal liabilities, and financial costs.	The Company places a high priority on workforce health and safety through the implementation of comprehensive safety protocols, regular training programs, and the promotion of a strong safety culture. By conducting thorough risk assessments, complying with occupational health and safety regulations, and continuously monitoring and improving safety practices, the Company is committed to safeguarding the well-being of its employees. These efforts aim to minimize accidents, injuries, and fatalities while fostering a safe and healthy work environment. Additionally, prioritizing workforce health and safety enhances employee morale, productivity, and retention.	<p><u>Negative</u></p> <p>Workplace accidents and injuries have various financial implications, including increased costs such as medical expenses, compensation claims, potential legal liabilities, and regulatory fines. Additionally, these incidents can cause project delays, heightened insurance premiums, and reputational damage, ultimately impacting the Company's profitability and its ability to secure future projects.</p>
6.	Strategic Sourcing	Opportunity	Strategic sourcing is a crucial process that involves analysing an organisation's spending profile and supplier base to ensure efficient and profitable procurement. It integrates data, spend analysis, market research, negotiation, and contracting to optimize overall business performance. Similarly, Environmental Assessment (EA) is a systematic approach used to evaluate the environmental consequences of proposed policies, plans, or programs. It allows for the examination of cumulative effects and facilitates early consideration of sustainability, economic, and social factors in decision-making processes. By incorporating responsible supply chain management and adopting sustainable practices, the Company can not only enhance its environmental reputation but also positively impact its long-term financial performance.		<p><u>Positive</u></p> <p>By adopting a collaborative and organized approach to strategic sourcing, the Company can effectively align its procurement strategies with supplier activities, resulting in long-term cost savings and additional business benefits. This approach holds the potential to reduce costs related to energy consumption, waste management, and compliance with environmental regulations. Moreover, meeting the increasing demand for sustainable products and services can create new market opportunities, attract environmentally conscious customers, and enhance the Company's competitive position. Additionally, cultivating a positive environmental reputation can contribute to increased brand value and customer loyalty, ultimately leading to higher sales and long-term financial sustainability.</p>

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)
7.	Systematic Risk Management	Risk	<p>Systematic Risk Management is identified as a risk due to the Company's requirement to implement effective measures for addressing business continuity risks and enhancing system resilience. Failing to manage these risks efficiently can result in operational disruptions, financial losses, and reputational harm. While there may be upfront costs associated with implementing such measures, the Company is expected to reap long-term benefits by minimizing remediation expenses. Proactive risk management enhances operational efficiency, strengthens risk mitigation capabilities, and ensures business continuity during high-impact disruptions.</p>	<p>The Company is committed to mitigating systematic risks through the implementation of robust risk management strategies and processes. By proactively identifying, assessing, and monitoring potential risks, the Company aims to minimize the impact of high-impact disruptions on its operations. Through the establishment of business continuity plans, effective crisis management protocols, and the promotion of a risk-aware and prepared culture, the Company enhances its resilience and ensures operational continuity.</p> <p>These systematic risk management efforts not only safeguard the Company's financial performance but also contribute to its long-term sustainability and provide a solid foundation for confidently pursuing new projects.</p>	<p><u>Negative</u></p> <p>Inadequate response to business continuity risks and insufficient enhancement of system resilience can have severe financial implications for the Company. These include significant financial losses resulting from operational disruptions, increased costs for remediation and recovery efforts, and potential reputational damage. Moreover, the lack of preparedness for high-impact disruptions may lead to missed business opportunities, customer dissatisfaction, and potential legal liabilities, further affecting the Company's financial performance.</p>
8.	Product and Process Innovation	Opportunity	<p>Product and Process Innovation offers the Company a significant opportunity as it enables the adoption of sustainable construction methods, leading to a reduction in the Company's environmental impact. By incorporating renewable and recyclable materials, minimizing embodied energy, reducing energy consumption, minimizing waste, and preserving natural habitats, the Company can enhance its environmental stewardship and strengthen its reputation.</p>		<p><u>Positive</u></p> <p>By embracing product and process innovation and adopting sustainable construction methods, the Company can reap positive financial benefits. Utilizing renewable and recyclable materials, reducing energy consumption, minimizing waste, and implementing innovative solutions contribute to improved resource efficiency, decreased operational expenses, and reduced waste disposal costs, resulting in cost savings.</p>

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)
			<p>Moreover, embracing innovative solutions and alternative strategies showcases the Company's commitment to social and environmental responsibility, which in turn attracts conscientious consumers and provides a competitive edge in the market.</p> <p>Overall, product and process innovation allow the Company to align its operations with sustainability goals, drive positive change, and capitalize on the growing demand for sustainable practices in the industry.</p>		<p>Furthermore, these innovative practices contribute to a positive environmental reputation, attracting environmentally conscious customers, enhancing brand value, and creating new market opportunities. This, in turn, leads to increased sales, customer loyalty, and long-term financial sustainability for the Company.</p>
9.	Business Integrity and Ethics	Risk	<p>The identification of Business Integrity and Ethics as a risk is rooted in the Company's exposure to potential challenges associated with bribery, corruption, and anti-competitive practices.</p> <p>Whether in Manufacturing operations or in EPC (Engineering, Procurement, and Construction), the Company encounters intricacies arising from managing multiple local agents and subcontractors, navigating the complexities of project financing, and permitting, as well as handling contracts of significant magnitude.</p>	<p>The Company upholds a strong commitment to business integrity and ethics, maintaining high ethical standards and fostering a culture of honesty and transparency. Robust governance structures, regular ethics training, and strict compliance measures are implemented to prevent bribery, corruption, and anti-competitive practices. These initiatives aim to protect the Company's reputation, retain stakeholder trust, and ensure long-term sustainability.</p>	<p><u>Negative</u></p> <p>Engaging in bribery, corruption, and anti-competitive practices can have serious consequences, including financial penalties, legal expenses, and damage to the Company's reputation. These negative outcomes can lead to missed business opportunities, erosion of customer trust, decreased market share, and potential legal liabilities, all of which significantly impact the Company's financial performance and long-term viability.</p>

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)
				<p>By prioritizing business integrity and ethics, the Company effectively mitigates legal and reputational risks while cultivating a positive work environment and fostering strong relationships with customers, suppliers, and partners. Furthermore, the Company has a comprehensive social compliance policy, including an anti-bribery and ethical business behaviour policy for employees.</p> <p>UCL is committed to providing a workplace free from bribery and corruption, adhering to all applicable laws related to bribery, money laundering, and corruption. The Company strictly prohibits the exchange of money or any other form of value with the intention to influence actions or gain improper advantages. In conducting our business, we are dedicated to always maintaining an honest and ethical approach.</p>	<p>Prioritizing business integrity and ethics, along with effective management, can yield positive financial outcomes for the Company. By fostering an ethical culture, implementing robust governance structures, and maintaining strong internal controls, the Company can mitigate the financial risks associated with unethical behaviour. This includes avoiding legal penalties, preserving reputation, and retaining business opportunities.</p> <p>Furthermore, a strong commitment to business integrity and ethics enhances the Company's reputation, attracts ethical business partners and investors, and fosters customer loyalty. These factors contribute to increased sales, expanded market share, and long-term financial sustainability.</p>
10.	Water Conservation	Opportunity	By implementing strategies for the judicious use of water resources and incorporating rainwater harvesting techniques, the Company aims to effectively address water stress. These measures involve responsible water management practices to optimize water usage and minimize wastage. Additionally, the adoption of rainwater harvesting systems allows for the collection and utilisation of rainwater, further reducing reliance on scarce water sources and promoting sustainability.		<p><u>Positive</u></p> <p>The Company's focus on enhancing water resources through efficient water management practices has significant financial implications. By reducing water consumption and implementing rainwater harvesting, the Company can optimize water usage and minimize its environmental impact.</p>

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)
					<p>Maintaining a Zero Liquid Discharge status through proper wastewater treatment further showcases the Company's commitment to responsible water management. These initiatives contribute to increasing and maintaining groundwater levels, particularly in water-scarce regions.</p> <p>While prioritizing responsible water management may involve additional costs due to the scarcity of water resources, it helps mitigate the risk of water scarcity and aligns with regulatory requirements. Non-compliance with water regulations and conservation measures could result in fines or penalties imposed by regulatory authorities, which can have financial implications.</p> <p>By proactively managing water resources and adhering to regulations, the Company reduces the risk of water scarcity-related disruptions and associated financial consequences. Moreover, promoting responsible water management practices enhances the Company's reputation, attracts environmentally conscious stakeholders, and supports long-term financial sustainability.</p>

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)
11.	Biodiversity management	Opportunity	<p>The Company is committed to safeguarding the regenerative processes and interactive ecosystems that encompass a diverse range of flora and fauna. This dedication reflects the Company's recognition of the importance of preserving biodiversity, promoting ecological balance, and ensuring the sustainable coexistence of different species. By prioritizing the protection of these ecosystems, the Company contributes to the overall well-being of the natural environment and demonstrates its commitment to environmental conservation.</p>		<p><u>Positive</u></p> <p>The Company's focus on plantation and reforestation initiatives has significant financial implications. By actively engaging in these efforts, the Company demonstrates its commitment to environmental stewardship and contributes to the preservation of local ecosystems. These initiatives protect plant species, conserve biodiversity, and promote environmental sustainability. The Company's commitment to enhancing carbon sequestration through reforestation aligns with global sustainability goals and stakeholder expectations. Beyond immediate costs, these initiatives have long-term financial benefits. They enhance the Company's brand image, attract environmentally conscious stakeholders, and position it as a sustainability leader. This can result in increased customer loyalty, improved market positioning, and access to sustainable investments. Overall, the Company's commitment to plantation and reforestation initiatives positively impacts the environment while driving financial success and long-term sustainability.</p>

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)
12.	Transport and Logistics	Opportunity	Building resilience in the supply chain through use of more affordable and low carbon alternatives		<p><u>Positive</u> Efficient transportation management has significant financial implications for the Company. Integrated logistics and efficient route planning reduce costs and improve operational efficiency, resulting in streamlined operations and improved financial performance. Embracing sustainability and alternative transport modes minimize environmental impacts, enhancing the Company's reputation and aligning with global climate goals. Efficient transportation practices increase productivity, reduce costs, and meet customer demands effectively. Proactive management of transportation-related concerns ensures regulatory compliance and mitigates risks. Overall, efficient transportation offers cost reductions, improved efficiency, enhanced reputation, and increased productivity, ensuring long-term financial sustainability and market competitiveness.</p>
13.	Labour-management	Opportunity	Managing disputes with employees and workers peacefully		<p><u>Positive</u> Effective labour management has significant financial implications for the Company. It fosters positive relationships, creates a conducive work environment, and leads to increased productivity, improved performance, and enhanced profitability. Adhering to labour laws and promoting fair working conditions helps the Company avoid regulatory penalties and potential financial liabilities. Moreover, labour management practices influence the Company's reputation, attracting and retaining talented employees and strengthening its brand image. Overall, effective labour management positively impacts financial performance, regulatory compliance, and reputation, strengthening the Company's market position.</p>

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)
14.	Supplier sustainability	Risk	Ensuring suppliers are compliant with the applicable laws and regulations is essential for business continuity	Integrate relevant ESG considerations within our evaluation criteria and assess supplier	<p><u>Negative</u></p> <p>Disruption of supply chain resulting in decrease in revenue</p>
15.	Customer centricity	Opportunity	Upholding customer trust, maintaining transparency and ensuring their satisfaction is key to business growth		<p><u>Positive</u></p> <p>The Company's implementation of a Customer Relationship Management (CRM) system and enhanced engagement channels has significant financial implications. These initiatives aim to understand and meet customer expectations, gauge satisfaction levels, and deliver a personalized experience. By leveraging CRM technology and effective communication channels, the Company strengthens customer relationships, addresses their needs, and provides exceptional service.</p> <p>To drive increased profitability and revenue, the Company focuses on two strategies: increasing sales and expanding the penetration of value-added products. Through targeted marketing, customer segmentation, and nurturing existing relationships, the Company aims to drive sales growth. Additionally, by developing and offering value-added products that meet customer needs, the Company aims to capture a larger market share. These initiatives contribute to enhanced financial performance and sustainable revenue growth.</p> <p>Overall, the Company's emphasis on CRM and customer engagement strategies helps drive financial success by fostering strong customer relationships, increasing sales, and expanding market presence.</p>

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)
16.	Data privacy and security	Risk	Reliance on digital tools and applications increases the vulnerability of potential cyber-attacks and associated digital risks.	<p>The Company has implemented a comprehensive IT security framework to safeguard its systems and data. This includes the establishment of an IT Security policy and procedures that outline best practices for secure operations. Additionally, the Company has adopted advanced technologies such as SD-WAN Secure Access Service Edge (SASE), API-based email security, and Endpoint Detection and Response (EDR) for enhanced network and endpoint security. Regular security assessments and vulnerability analysis are conducted to identify and address potential threats. Moreover, the Company has established a robust disaster recovery system to ensure business continuity in the event of unforeseen disruptions or data breaches. These measures demonstrate the Company's commitment to maintaining the integrity and security of its IT infrastructure.</p>	<p><u>Negative</u> Protecting personal and customer data is of utmost importance to the Company. Failure to adequately safeguard this information can have serious consequences, including penalties and a loss of trust from stakeholders. By implementing robust data protection measures, such as encryption, access controls, and regular security audits, the Company aims to mitigate the risk of data breaches and maintain the trust of its stakeholders.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

S. No	Disclosure Questions	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)	No	No	No	No	No	No	No	Yes	No
	Particulars of the Policies	Anti-Corruption or Anti-Bribery Policy Code of Conduct for Board of Directors and the Senior Management	Sourcing with Human Dignity Policy	Non-Discrimination, Diversity and Equal Opportunity Policy	Stakeholder Management Policy	Modern Slavery Policy, Human Dignity Policy	Sustainability Policy	Policy on Responsible Advocacy	Corporate Social Responsibility Policy	Information Security Management System Policy

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	(c) Web Link of the policies, if available	https://www.unistar.co.in/pdf/Anti-Bribery-and-Anti-Corruption-Policy.pdf https://www.unistar.co.in/Code-of-Conduct.pdf	https://www.unistar.co.in/pdf/UCL-Sourcing-with-Human-Dignity.pdf	https://www.unistar.co.in/pdf/Non-Discrimination-Diversity-and-Equal-Opportunity-Policy.pdf	https://www.unistar.co.in/pdf/Stakeholder-Management-Policy.pdf	https://www.unistar.co.in/pdf/UCL-Modern-Slavery-Policy.pdf https://www.unistar.co.in/pdf/UCL-Human-Dignity-Policy.pdf	https://www.unistar.co.in/pdf/UCL-sustainability-policy.pdf	https://www.unistar.co.in/pdf/Policy-on-Responsible-Advocacy.pdf	https://www.unistar.co.in/Policies/CSR.pdf	https://www.unistar.co.in/ISMS-Policy.pdf
2.	Whether the entity has translated the policy into procedures? (Yes/No)	Yes, the Company has translated the policy into procedures. These procedures outline the specific steps and actions required to implement the policies effectively. The Company ensures clarity and provides a practical framework for employees to follow. This translation promotes consistency and reduces ambiguity, ensuring that the policies are applied consistently throughout the organisation.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the policies of the Company extend to its value chain partners whenever appropriate and feasible. The Company understands the significance of aligning policies with its partners to ensure consistency and shared standards. By fostering collaboration and upholding common values, the Company promotes a responsible and harmonious business ecosystem for all stakeholders involved.								
4.	Name of the national and international codes/certifications/labels/standards e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> • ISO 9001:2015 - Quality Management System • ISO 14001:2015-Environmental Management System • ISO 45001:2018-Occupational Health and Safety Management System • ISO 45001:2018-Bureau Veritas Certification Holding SAS (Management System) • ISO/IEC 17025:2017-“General Requirements for the Competence of Testing & Calibration Laboratories” in the field of testing for its facilities 								
5.	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	<p>During the financial year 2022-23, the Company has set several goals to enhance its sustainability efforts and overall corporate social responsibility. These goals include:</p> <ol style="list-style-type: none"> 1. Establishing and maintaining systematic sustainability databases: The Company plans to develop comprehensive databases to effectively track and manage sustainability-related data. These databases will ensure smooth reporting in the future and enable the Company to measure its progress towards sustainability goals. 								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		<p>2. Reducing electricity consumption from the grid: The Company aims to reduce its reliance on grid electricity by a certain percentage. This reduction could be achieved through various means such as implementing energy-efficient technologies, optimizing energy usage, and exploring renewable energy sources.</p> <p>3. Monitoring and evaluating E, S & G parameters: The Company intends to actively monitor and evaluate the performance and risks associated with Environmental (E), Social (S), and Governance (G) parameters. This helps the Company identify areas for improvement and mitigate risks associated with sustainability issues.</p> <p>4. Strengthening the training division and educating employees: The Company plans to enhance its training division to educate all employees and workers on issues related to Environmental, Social, and Governance (E,S&G) practices. By March, 2024, all employees will receive training on the actions and initiatives undertaken by the organisation to address these issues effectively.</p> <p>5. CO2 Emission Reduction in Construction Activities: To accomplish this goal, we are committed to adopting and deploying state-of-the-art technologies, practices, and processes that effectively mitigate the release of CO2 during our construction operations. Our focus is on utilizing the best available means to significantly reduce the environmental impact associated with our activities, thus contributing to the global efforts towards carbon footprint reduction and environmental sustainability. By prioritizing the reduction of CO2 emissions, we aim to demonstrate our dedication to responsible environmental stewardship in all aspects of our operations.</p> <p>6. Ensuring Full Compliance with Policies and Zero Tolerance for Bribery and Unethical Practices: The Company upholds the highest ethical standards, maintaining zero tolerance for bribery and unethical practices. We have implemented stringent policies, rigorous training, and regular monitoring to ensure compliance across all levels. Our commitment to integrity and fair practices fosters trust among stakeholders, as we strive to be an industry role model for ethical business conduct.</p> <p>These goals collectively reflect the Company's commitment to sustainable practices, social responsibility, and the continuous improvement of its environmental, social, and governance performance.</p>								
6.	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met	The Company has set specific commitments, goals, and targets during the period 2022-23, and most of the goals are achieved during this financial year and only few are in process, and it will be also achieved by the deadline decided for that goal.								
Governance, leadership, and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements	<p>"As the Director responsible for business responsibility at UCL, it is my privilege to update you on the Company's remarkable progress in addressing crucial Environmental, Social, and Governance (ESG) challenges. Today, I am delighted to share the incredible strides we have made in our operations, leaving a positive impact on the environment, stakeholders, and the communities we serve.</p> <p>Despite the ongoing challenges brought forth by the global pandemic, we have achieved significant milestones in various areas. Our unwavering commitment to ESG principles has notably reduced our carbon footprint, contributing to a more sustainable future. Additionally, we have actively engaged with and invested in local communities through our comprehensive Corporate Social Responsibility (CSR) framework. Our Company has implemented a comprehensive CSR framework that encompasses various focus areas viz. healthcare including preventive healthcare, education, rural development, empowerment of differently abled persons, women & children, environmental sustainability, disaster management, relief and rehabilitation activities, promotion of sports etc. Through these initiatives, we actively contribute to the well-being of our planet and society.</p>								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		<p>Continuous improvement is at the core of our values, which is why we are setting new targets for the future. Our ultimate ambition is to become a leading force in sustainability, not only within our industry but across all sectors. By exemplifying best practices in ESG, we strive to inspire positive change and establish ourselves as pioneers in creating a better world.</p> <p>The safety and well-being of our employees are paramount. Hence, we have implemented a robust system covering all aspects of our operations. This includes health and safety training, hazard identification, risk assessment, incident reporting, and continuous monitoring and improvement. Our goal is to provide a secure and healthy work environment that complies with relevant regulations and standards, empowering our employees to report any potential risks or hazards.</p> <p>Furthermore, we understand the significance of stakeholder engagement and have developed a comprehensive framework to facilitate meaningful dialogue and collaboration. This framework considers the interests and influence of our stakeholders, analysing factors such as dependency, responsibility, attention, and influence. By actively engaging with stakeholders, we foster strong relationships and ensure their voices are heard.</p> <p>In line with our commitment to good corporate governance practices, we have established a team of exceptional directors serving on various committees, including CSR, Audit, Nomination and Remuneration, Stakeholder Relationship, and Risk Management. Their expertise and guidance ensure that our operations adhere to the highest standards of accountability, transparency, and ethical conduct.</p> <p>I take immense pride in the progress we have made in our ESG endeavours. As a Company, we remain steadfast in our dedication to continuously improve our performance and set new benchmarks for the future. By prioritizing sustainability, engaging with stakeholders, and upholding good corporate governance practices, we strive to make a positive and lasting impact on our environment, society, and the lives of our employees.”</p> <p>Y.S. Lodha (Managing Director & CEO)</p>								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The 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	Shri Y.S. Lodha (DIN: 00052861), the Managing Director and Chief Executive Officer of the Company, has been entrusted with the authority and responsibility for the implementation and oversight of the Business Responsibility policies. As the designated authority, he is accountable for implementing these policies and making decisions regarding sustainability-related issues.								

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
Performance against above policies and follow up action	Yes, performance review was undertaken by Board of Directors.	Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, we comply with statutory requirements relevant to the principles with regard to Statutory requirements and review was undertaken by the Board of Directors.	Annually/Quarterly								

11. Independent assessment/ evaluation of the working of its policies by an external agency:

Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	The Company has not undergone any external assessment or evaluation of the effectiveness of its policies. However, a comprehensive internal management evaluation process is in place to thoroughly assess all policies. The outcomes of this evaluation are then presented to the Board of Directors for approval of the policies.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	*	*	*	*	*	*	*	-	*

*These policies have been integrated into the systems and procedures that the Company has been following for a significant period of time. It is essential to highlight that strict compliance with these procedures is enforced to enhance operational efficiency and ensure the establishment of a sustainable business model.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

The purpose of this section is to assist organisations in showcasing their proficiency in integrating principles and core elements into critical processes and decisions. The Company has duly provided all mandatory disclosures as per the BRSR framework. Efforts are underway to disclose leadership indicators for forthcoming fiscal years.

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 & Key Managerial Personnel	4	UCL organized comprehensive training programs that covered various important topics and areas. These programs included detailed presentations on Responsibilities and Duties of Independent Directors and Non-Executive Directors, Code of Conduct, Statutory Compliances related to Prohibition of Insider Trading, Current Business Environment, Statutory and Regulatory updates, National Guidelines on Responsible Business Conduct (NGRBC) principles, Plant Visits, Business Exhibitions, and more. The training programs aimed to provide in-depth knowledge and familiarize participants with these subjects to ensure compliance and foster a strong business atmosphere.	100%

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
Employees other than BOD and KMPs	12	Safety Awareness, Behavioural Training, Awareness of IMS, Internal Auditor, Quality Circle, POSH System Awareness, Higher Pension, Fire Fighting, 5S & Quality, Induction Training, On Job Training	100%
Workers	8	Safety Awareness, Behavioural Training, Awareness of IMS, POSH, Higher Pension, Fire Fighting, 5S & Quality, Induction Training, On Job Training	92%

The Company values the importance of employee training and development as a key factor in both individual and organisational success. We understand that training is an ongoing process, and we are fully dedicated to providing our employees with the necessary resources and support to help them reach their full potential. By investing in our employees' growth and development, we aim to foster a culture of continuous learning and improvement, which ultimately contributes to the overall success of the Company. We remain committed to prioritizing the professional development of our employees as an integral part of our organisational strategy.

2. **Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format:**

MONETARY					
Particulars	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	N.A.	N.A.	N.A.	N.A.
Settlement	Nil	N.A.	N.A.	N.A.	N.A.
Compounding fee	Nil	N.A.	N.A.	N.A.	N.A.

NON-MONETARY					
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	Nil	N.A.	N.A.	N.A.	
Punishment	Nil	N.A.	N.A.	N.A.	

The Company takes great pride in its unwavering commitment to upholding the highest standards of ethical and legal conduct across all areas of its operations. As a testament to this commitment, neither the Company, its Directors, nor its Key Managerial Personnel (KMPs) have faced any fines, penalties, punishments, awards, compounding fees, or settlement amounts in relation to any legal proceedings. We maintain a zero-tolerance policy towards any form of misconduct and remain dedicated to conducting our business with integrity, transparency, and adherence to all applicable laws and regulations.

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
This section is not applicable to the Company	

4. Anti-corruption or Anti-bribery policy:

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.	<p>Yes, the Company has developed a comprehensive Anti-Corruption or Anti-Bribery Policy, demonstrating our unwavering commitment to upholding the highest ethical standards throughout our business operations and promoting transparency and fair business practices. This policy reflects our strong dedication to establishing and implementing robust measures to prevent, detect, and address corrupt activities, including bribery.</p> <p>To access detailed information about our policy, please visit the following link: https://www.unistar.co.in/pdf/Anti-Bribery-and-Anti-Corruption-Policy.pdf</p> <p>This policy serves as a guiding framework to ensure that all stakeholders, including employees, partners, and suppliers, are fully aware of our zero-tolerance stance towards corruption and bribery. By actively promoting a culture of integrity, we strive to create a business environment that is fair, transparent, and free from unethical practices.</p>
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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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

No law enforcement agency has taken any disciplinary action against any director, key managerial personnel (KMP), employees, or workers of the Company in relation to charges of bribery or corruption. Our Company strictly adheres to a zero-tolerance policy towards corruption and remains committed to upholding the highest standards of ethical conduct and transparency in all our business dealings.

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	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Corrective Actions:

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	This section is not applicable to the Company as it has not faced any fines, penalties, or regulatory, law enforcement, or judicial actions related to instances of corruption and conflicts of interest.
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PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE ESSENTIAL INDICATORS:
1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively:

Particulars	Current Financial Year 2022-23	Previous Financial Year 2021-22	Details of improvements in environmental and social impacts
R&D	100%	100%	Development of RoHS compliant insulation and sheathing materials for cables for special applications.
Capex	1.23%	19.97%	<ul style="list-style-type: none"> • Installation of Roof Top Solar Power Plant of 500 kW Capacity at its Goa Unit in FY 2021-22. • Research & Development Expenses.

2. Sustainable sourcing:

<p>Does the entity have procedures in place for sustainable sourcing? (Yes/No)</p>	<p>Yes, the Company has implemented procedures to ensure sustainable sourcing practices. UCL is committed to the safe and efficient utilisation of resources throughout the entire product lifecycle. To achieve this, the Company actively promotes awareness among its value chain partners about their respective roles and responsibilities.</p> <p>In line with its commitment to sustainable sourcing, the Company has established a Supplier Framework. This framework aims to foster sustainable practices and includes a thorough evaluation and selection process for suppliers based on three key criteria:</p> <p><u>Quality</u>: Suppliers' products or services are rigorously assessed for factors such as performance, durability, reliability, and compliance with industry standards. By prioritizing quality, the Company ensures that the sourced materials or services meet the highest standards and align with its commitment to excellence.</p> <p><u>Pricing</u>: The financial aspect is carefully considered when evaluating potential suppliers. The overall cost-effectiveness and competitiveness of pricing structures are scrutinized to strike a balance between optimal value for investments and maintaining profitability and cost-efficiency.</p> <p><u>Delivery</u>: Timeliness and reliability of delivery are crucial considerations in supplier selection. The Company places great emphasis on suppliers' ability to deliver products or services within agreed-upon timeframes, ensuring consistency and minimizing disruptions to its own operations. This prioritisation of efficient and reliable delivery enables the Company to meet customer demands and operational timelines.</p> <p>Suppliers are expected to adhere to the Company's desired environmental and social standards as outlined in specific terms of agreements within the contracts. Performance evaluations and rankings are conducted based on their compliance with these parameters. Additionally, the Company has established Environmental Requirements for its suppliers, which are communicated to them.</p> <p>During the supplier registration process, a comprehensive evaluation is conducted to assess suitability. Suppliers are required to complete a Supplier Registration Questionnaire, providing information on aspects such as Quality, Environment, Occupational Health & Safety, and compliance with Statutory & Regulatory Requirements.</p> <p>Furthermore, the Company has conducted External Sustainability Audits (ESA) conducted by a third-party organisation, Intertek, in accordance with national laws and regulations. These audits assess the Company's compliance with business ethics, health and safety standards, and labour management practices.</p> <p>In the future, the Company will continue to enhance its efforts in establishing a sustainable supply chain by further strengthening the assessment of its value chain partners.</p>
<p>If yes, what percentage of inputs were sourced sustainably?</p>	<p>96%</p>

3. Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:

<p>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.</p>	<p>When it comes to waste generated within the Company, we have implemented stringent measures to ensure strict compliance with environmental laws and consent conditions. We have established specific protocols for handling different categories of waste, as outlined below:</p> <ul style="list-style-type: none"> • <u>Plastic Waste</u>: We take responsibility for the proper management of plastic waste by selling it to authorized recyclers. This approach promotes sustainable waste management practices and contributes to a circular economy. • <u>E-Waste</u>: To comply with regulatory requirements, we exclusively sell electronic waste to authorized recyclers. This ensures that the e-waste is properly recycled and disposed of, minimizing the environmental impact. • <u>Acid Batteries</u>: We have implemented a buy-back policy with Original Equipment Manufacturers (OEMs) for acid batteries. This ensures that these batteries are safely and environmentally soundly disposed of, preventing any adverse effects on the environment. • <u>Hazardous Waste</u>: Our approach to hazardous waste is meticulous and strictly adheres to guidelines and safety protocols. We dispose of hazardous waste through authorized recyclers, ensuring that it is handled and processed in a safe and responsible manner. • <u>Other Non-Hazardous Waste</u>: For non-hazardous waste materials, we adopt a responsible approach by selling them to trusted vendors. These vendors have the capability to handle and utilize the materials appropriately, minimizing waste and promoting resource efficiency. <p>Through these measures, we strive to effectively manage the waste generated within our operations, minimize environmental impacts, and contribute to a sustainable future.</p>
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4. Extended Producer Responsibility (EPR) plan:

Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not applicable

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS
ESSENTIAL INDICATORS:
1. A) Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	494	494	100%	494	100%	0	0%	0	-	0	-
Female	8	8	100%	8	100%	8	100%	0	-	0	-
Total	502	502	100%	502	100%	8	1.60%	0	-	0	-
Other than Permanent employees											
Male	53	0	0%	53	100%	0	0%	0	-	0	-
Female	0	0	0%	0	0%	0	0%	0	-	0	-
Total	53	0	0%	53	100%	0	0%	0	-	0	-

B) Details of measures for the well-being of workers:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	(C)	% (C/A)	Number (D)	% (D/E)	% (E/A)	Number (F)	% (F/A)	
Permanent workers											
Male	405	405	100%	405	100%	0	N.A.	0	-	0	-
Female	0	0	0	0	0%	0	N.A.	0	-	0	-
Total	405	405	100%	405	100%	0	N.A.	0	-	0	-
Other than Permanent workers											
Male	119	0	0%	119	100%	0	N.A.	0	-	0	-
Female	0	0	0%	0	0%	0	N.A.	0	-	0	-
Total	119	0	0%	119	100%	0	N.A.	0	-	0	-

2. Details of retirement benefits for the current 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	92%	100%	Yes	92%	100%	Yes
Gratuity	100%	80%	Yes	100%	80%	Yes
ESI	20%	100%	Yes	23%	100%	Yes
Others –	The Company has Group Personal Accident Policy (GPA) for workers & employees. The Company also provides the allowance for Mediclaim Insurance for Employees.					

3. Accessibility of workplaces:

Are the premises offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	Yes, the Company has taken great care to ensure that its premises and offices are fully accessible to employees and workers with disabilities. We have implemented design and infrastructure modifications to create an inclusive and barrier-free environment that accommodates the diverse needs of all individuals. These accessibility measures encompass features such as wheelchair ramps, accessible restrooms, designated parking spaces, and clear signage to assist individuals with visual impairments. We are committed to upholding the principles of equal opportunity and ensuring that all employees and workers can fully participate and thrive in the workplace, regardless of their abilities.
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4. Equal Opportunity Policy:

Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	Yes, the Company has embraced an Equal Opportunity Policy that fosters a work environment where individuals from all age groups, religions, regions, ethnicities, genders, abilities, and sexual orientations can collaborate harmoniously, celebrating their unique perspectives and contributions. We believe in creating an inclusive and diverse workplace that values and respects the individuality of each employee. Our commitment to equal opportunity ensures that all employees have an equal chance to thrive, grow, and succeed, regardless of their background or personal characteristics. We are dedicated to upholding this policy and promoting a culture of inclusivity and fairness throughout our organisation. Weblink: https://www.unistar.co.in/pdf/Non-Discrimination-Diversity-and-Equal-Opportunity-Policy.pdf
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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	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

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	<p>Yes, the Company has implemented a formal and structured mechanism to receive and address grievances, providing employees and workers with a dedicated platform to express their concerns. To ensure confidentiality and encourage open communication, several channels are available for submitting grievances:</p> <ul style="list-style-type: none"> • Suggestion Boxes: Designated boxes are provided where employees and workers can anonymously submit their grievances or suggestions, fostering a confidential and safe environment for expressing concerns. • Emails: An official email address is available for employees and workers to directly communicate their grievances to the relevant department or designated personnel responsible for handling grievances. • Display Boards: Display boards are strategically placed within the premises, prominently displaying the mobile numbers of designated personnel responsible for addressing grievances, facilitating easy access and communication. • Site Safety Person's Interactions: The Site Safety Person actively engages in daily interactions with employees and workers, providing them with an opportunity to voice safety-related concerns or any other relevant issues. • Head of HR Interactions: The head of the Human Resource Department (HR) regularly interacts with employees and workers, creating an open and approachable environment where grievances can be discussed and resolved. <p>Upon receiving a grievance, the Company ensures a responsive approach to address the concern. Grievances are thoroughly examined, and appropriate corrective actions are promptly taken. This may include conducting investigations, identifying root causes, and implementing measures to resolve the issues raised. The Company is committed to fair and effective grievance resolution, acknowledging, and addressing the concerns of employees and workers in a timely and appropriate manner.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	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	502	76	15%	502	74	15%
Male	494	76	15%	502	74	15%
Female	8	0	0%	7	0	0%
Total Permanent Workers	405	377	93%	424	393	93%
Male	405	377	93%	424	393	93%
Female	0	0	N.A.	0	0	N.A.

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		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	547	547	100%	492	90%	549	549	100%	531	97%
Female	8	8	100%	8	100%	7	7	100%	7	100%
Total	555	555	100%	500	90%	554	554	100%	538	97%
Workers										
Male	524	524	100%	475	91%	546	546	100%	495	91%
Female	0	0	N.A.	0	N.A.	0	0	N.A.	0	N.A.
Total	524	524	100%	475	91%	546	546	100%	495	91%

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	547	518	94.69%	554	515	92.96%
Female	8	7	87.50%	7	7	100.00%
Total	555	525	94.59%	561	522	93.05%
Workers						
Male	522	481	92.15%	452	415	91.81%
Female	0	0	N.A.	0	0	N.A.
Total	522	481	92.15%	452	415	91.81%

10. Health and safety management system:

S. No.	Particulars	Response
a)	Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?	<p>Yes, the Company has implemented an Integrated Management System that encompasses an occupational health and safety management system. This system covers all facets of the Company's operations, ensuring the well-being of employees and workers.</p> <p>The system includes comprehensive measures such as employee and worker health and safety training, rigorous hazard identification and risk assessment processes, prompt incident reporting and thorough investigation procedures, and continuous monitoring and improvement initiatives. These measures collectively contribute to creating a safe and healthy work environment for all employees.</p> <p>Moreover, the Integrated Management System is designed to align with and comply with relevant health and safety regulations and standards. By adhering to these requirements, the Company demonstrates its commitment to prioritizing the health, safety, and well-being of its workforce.</p>
b)	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	<p>The Company places utmost importance on the identification of work-related hazards and the assessment of risks to ensure the safety and well-being of our employees. To achieve this, we have implemented several processes and procedures:</p> <p>a) We conduct work safety analysis, follow standard operating procedures, and maintain an operational control plan to monitor routine activities. These measures enable us to proactively identify and address potential hazards, ensuring the safety of our employees during their day-to-day tasks.</p>

S. No.	Particulars	Response
c)		<p>b) For non-routine activities, we have implemented a seven-type work permit system. This system covers various hazardous activities such as hot work operations, cold work activities, electrical installation, and maintenance, working at heights, confined space entry, and heavy lifting operations. By strictly adhering to this system, we ensure that proper precautions are taken, necessary safety measures are in place, and only authorized personnel are involved in these activities.</p> <p>By diligently following these processes and procedures, we strive to maintain the health and safety of our personnel, equipment, and materials involved in our operations. We are deeply committed to minimizing risks associated with non-routine activities, preventing accidents and injuries, and fostering a safe and healthy work environment for all our employees and workers.</p>
d)	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	<p>Yes, the Company has taken proactive measures to establish robust mechanisms that enable workers to report work-related hazards and safeguard themselves from potential risks. We have implemented well-defined reporting channels and procedures to ensure that employees can promptly communicate any hazards, near-misses, or incidents they encounter.</p> <p>Furthermore, the Company prioritizes the training and development of our workers to equip them with the necessary knowledge and skills to identify and report potential hazards effectively. We provide comprehensive training programs and resources that empower our workers to play an active role in maintaining a safe and secure work environment.</p> <p>By implementing these mechanisms and providing the necessary support, we strive to foster a culture of safety and encourage workers to proactively contribute to hazard identification and reporting. The Company is committed to promptly addressing reported concerns and taking appropriate actions to mitigate risks and ensure the well-being of our employees.</p>
e)	Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)	<p>Yes, the Company understands the importance of holistic employee well-being and therefore provides access to non-occupational healthcare services. These services include comprehensive health insurance coverage and the opportunity to avail essential medical services through trusted third-party providers.</p> <p>By offering these services, the Company aims to prioritize the overall health and welfare of its employees, not only within the workplace but also in their personal lives. We recognize that employee well-being extends beyond work-related matters, and by providing access to non-occupational healthcare, we strive to support our employees in maintaining a healthy and balanced lifestyle.</p> <p>Our commitment to employee well-being encompasses both on-the-job and off-the-job aspects, ensuring that our employees have the necessary resources and support to address their healthcare needs. Through these non-occupational healthcare services, we aim to enhance the quality of life for our employees and contribute to their overall well-being.</p>

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	0	0
	Workers	8.1	10.9
Total recordable work-related injuries	Employees	0	0
	Workers	30	30
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Measures to ensure a safe and healthy workplace:

Describe the measures taken by the entity to ensure a safe and healthy workplace.	<p>The Company is fully committed to ensuring a safe and healthy working environment for all employees. To proactively address potential work-related hazards and associated risks, we have implemented robust operational controls and comprehensive measures, including:</p> <ul style="list-style-type: none"> • <u>Daily health and safety briefing exercises</u>: Regular sessions are conducted to keep employees informed about important health and safety practices, promoting awareness, and reinforcing the significance of maintaining a secure workplace. • <u>On-the-job safety training through Site Safety Trainings</u>: Employees receive specialized training tailored to their specific job roles and work environments. These trainings equip them with the necessary knowledge and skills to identify potential hazards, implement preventive measures, and effectively respond to emergencies. • <u>Toolbox Trainings</u>: Interactive sessions supplement on-the-job safety training, enhancing employee awareness and proficiency in safety practices. Practical guidance is provided on the safe use of tools, equipment, and machinery, minimizing the risk of accidents and injuries. • <u>Display of proper safety instructions and signage</u>: Visual aids, including prominently displayed safety instructions, signage, and posters, serve as constant reminders of the importance of adhering to safety protocols and guidelines. • <u>Feedback and suggestions</u>: We value employee feedback and actively seek suggestions to continuously improve working conditions. Feedback is carefully analysed, and appropriate actions are taken to address any concerns raised. • <u>Reactive monitoring activities</u>: We engage in reactive monitoring activities to identify potential hazards that may have been overlooked during routine inspections. This approach allows us to address potential hazards proactively, reducing the likelihood of accidents or injuries. <p>These measures collectively aim to enhance the safety and well-being of all employees, mitigating the risk of work-related accidents or illnesses. Our primary objective is to maintain a secure working environment where employees can perform their duties with confidence and peace of mind.</p>
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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	Nil	Nil	N.A.	Nil	Nil	N.A.
Health & Safety	Nil	Nil	N.A.	Nil	Nil	N.A.

The Company is proud to prioritize the well-being and safety of its employees and is pleased to report that no complaints have been received regarding working conditions or health and safety from our employees or workers. This is a testament to our ongoing commitment to fostering a positive and secure work environment for everyone.

14. Assessments for the year:

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

15. Corrective Actions:

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.	This section is not applicable as comprehensive assessments of our health and safety practices and working conditions have not revealed any significant risks or concerns. The Company remains dedicated to upholding a safe and healthy work environment for our employees. We continuously monitor and improve our practices to ensure compliance with relevant regulations and standards, prioritizing the well-being of our workforce.
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PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS
ESSENTIAL INDICATORS:
1. Identification of stakeholders group:

Describe the processes for identifying key stakeholder groups of the entity	<p>The Company has implemented a stakeholder engagement framework to enhance the identification process and improve engagement practices with stakeholders. This framework aims to optimize stakeholder engagement, which is vital for preserving the Company's reputation, building trust, and delivering value to all stakeholders.</p> <p>The stakeholder engagement framework consists of two key dimensions: the stakeholder's interests and their level of influence. By considering these dimensions, the Company can effectively identify stakeholders and tailor engagement strategies to suit their specific needs and expectations.</p> <p>In addition to these dimensions, the Company employs various criteria to identify stakeholder groups. These criteria include:</p> <ol style="list-style-type: none"> <u>Dependency</u>: Evaluating the level of reliance stakeholders have on the Company. <u>Responsibility</u>: Assessing the extent of stakeholders' obligations or duties towards the Company. <u>Attention</u>: Considering the level of attention the Company gives to stakeholders. <u>Influence</u>: Gauging the impact stakeholders can exert on the Company. <p>By applying this stakeholder engagement framework and considering these criteria, the Company can prioritize the most critical stakeholders and develop targeted engagement plans that align with their interests and objectives. This approach ensures constructive and meaningful relationships with stakeholders and enables the achievement of strategic goals.</p>
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2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	<ul style="list-style-type: none"> Annual General Meeting Shareholder meets Email Stock Exchange (SE) intimations, Annual report, quarterly results, media releases Company's website 	Quarterly, Half yearly and Annually	<ul style="list-style-type: none"> Shareholders' engagement Business updates Corporate Governance ESG Governance Regulatory Compliances
Employees & Workers	No	<ul style="list-style-type: none"> Emails Team Engagement Engagement through Training Programs Notice Board 	Periodically	<ul style="list-style-type: none"> Training and Development Motivation Grievances Resolution & Feedback Social Awareness Rewards & Recognition
Customers	No	<ul style="list-style-type: none"> Emails Advertisement Regular Meets Technical Seminars Personal Visits / Interviews Satisfaction Surveys 	Regular	<ul style="list-style-type: none"> Product Development Technology Advancement Feasibility of the product & services for a given requirement. Collaboration/Tie ups Understanding customers requirement/ Expectation Customers feedback. Queries/suggestions / assurance Grievance handling

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
Suppliers	No	<ul style="list-style-type: none"> • Emails • supplier meetings 	Regular	<ul style="list-style-type: none"> • Queries/suggestions/ assurance/ complaints etc. • Raising our concerns with suppliers
Government and Regulators	No	<ul style="list-style-type: none"> • Reporting/Filings Submissions/Applications • Industry forum meets 	On periodical basis as provided under relevant legislations	<ul style="list-style-type: none"> • Statutory & Regulatory compliances • Corporate advocacy • Skill and capacity building • Community-development • Government schemes
Community	No	<ul style="list-style-type: none"> • Periodical Meets • Personal Visits 	Periodically	<ul style="list-style-type: none"> • Community Development • Impactful implementation of CSR projects • Grievance handling
Board of Directors	No	<ul style="list-style-type: none"> • Emails • Regular meetings 	Quarterly and on any event/need basis.	<ul style="list-style-type: none"> • Business operations • Planning & strategies • Statutory & Regulatory Compliances
Contractors	No	<ul style="list-style-type: none"> • Emails • Need based meetings • Periodical Reports 	Periodically	<ul style="list-style-type: none"> • Progress Review. • Performance Evaluation (Qualitatively & Quantitively) • Identification of Bottlenecks. • Issues affecting the contractors-performance. • Statutory Compliances. • Any other Constraint/ Concern
Industry & Trade Associations	No	<ul style="list-style-type: none"> • Emails • Regular meetings • Periodical Reports 	Periodically	<ul style="list-style-type: none"> • Networking opportunities • Industry specific updates • Corporate advocacy
Trade Unions	No	<ul style="list-style-type: none"> • Emails • Need based meetings 	On requirement basis.	<ul style="list-style-type: none"> • Labour relations • Worker welfare • Wage fixation • Betterment of employment practices
Professional & Consultants	No	<ul style="list-style-type: none"> • Emails • Need based meetings • Periodical Reports 	Quarterly and need basis.	<ul style="list-style-type: none"> • Compliances • Legal requirements, • Advice on business, tax, and environment related issues.
Bankers	No	<ul style="list-style-type: none"> • Periodical Meetings • Periodical Reports • Emails 	Requirement basis.	<ul style="list-style-type: none"> • Maintaining rapport with our bankers • Banking / Credit facilities • Banking compliance
Waste Collection Agents	No	<ul style="list-style-type: none"> • Emails • Need based meetings 	Requirement basis.	<ul style="list-style-type: none"> • Compliance to legal requirements • Environment protection • Sustainability

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 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)
Employees						
Permanent	502	502	100%	502	502	100%
Other than Permanent	53	53	100%	52	52	100%
Total Employees	555	555	100%	554	554	100%
Workers						
Permanent	405	405	100%	424	424	100%
Other than Permanent	119	119	100%	122	122	100%
Total Workers	524	524	100%	546	546	100%

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)
Employees										
Permanent	502	0	0%	502	100%	502	0	0%	502	100%
Male	494	0	0%	494	100%	495	0	0%	495	100%
Female	8	0	0%	8	100%	7	0	0%	7	100%
Other than Permanent	53	0	0%	53	100%	52	0	0%	52	100%
Male	53	0	0%	53	100%	52	0	0%	52	100%
Female	0	0	N.A.	0	N.A.	0	0	N.A.	0	N.A.
Workers										
Permanent	405	0	0%	405	100%	424	0	0%	424	100%
Male	405	0	0%	405	100%	424	0	0%	424	100%
Female	0	0	N.A.	0	N.A.	0	0	N.A.	0	N.A.
Other than Permanent	119	0	0%	119	100%	122	0	0%	122	100%
Male	119	0	0%	119	100%	122	0	0%	122	100%
Female	0	0	N.A.	0	N.A.	0	0	N.A.	0	N.A.

The Company is committed to upholding responsible and ethical practices in providing fair and competitive compensation to all employees and workers. We firmly believe that offering a fair wage is essential for ensuring their well-being, dignity, and overall satisfaction. As part of our commitment, we strive to go beyond the minimum wage requirements in all our operations.

Recognizing that fair compensation is not only a moral obligation but also a strategic investment, we understand its significance in attracting and retaining a highly skilled and motivated workforce. By offering competitive wages, we aim to create an environment where employees feel valued, respected, and motivated to contribute their best.

Our approach to compensation is guided by principles of fairness, equity, and market competitiveness. We regularly review and benchmark our compensation practices to ensure they remain aligned with industry standards and trends. Through these efforts, we aim to foster a positive work environment and support the long-term success and sustainability of our organisation.

By providing fair and competitive compensation, we demonstrate our commitment to our employees' well-being and recognize the vital role they play in our collective success.

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

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (₹ in Lakhs)	Number	Median remuneration/ salary/wages of respective category (₹ in Lakhs)
Board of Directors (BOD)	7	9.25	1	11.15
Key Managerial Personnel	2	29.26	0	N.A.
Employees other than BOD and KMP	491	5.34	8	7.80
Workers	405	2.44	0	N.A.

4. Focal point for addressing human rights:

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, the Head of Human Resources serves as the designated focal point for addressing any human rights impacts or issues that may arise from the Company's operations.

5. Internal mechanisms in place to redress grievances related to human rights issues:

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

The Company has implemented an internal grievance redressal mechanism that incorporates a well-defined Code of Discipline. Within this framework, individuals have the opportunity to lodge complaints directly with the Head of Human Resources, should any violations occur.

Upon receiving a complaint, the designated focal point, in collaboration with the Human Resources department, initiates a thorough investigation into the matter. Prompt and appropriate remedial actions are then taken to address the situation effectively.

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

Category	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	None	Nil	Nil	None
Discrimination at workplace	Nil	Nil	None	Nil	Nil	None
Child Labour	Nil	Nil	None	Nil	Nil	None
Forced Labour/ Involuntary Labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other human rights related issues	Nil	Nil	None	Nil	Nil	None

7. Prevention of discrimination and harassment cases:

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

The Company is firmly committed to maintaining a workplace environment that is free from all forms of harassment, including sexual harassment. To ensure compliance with this commitment, the Company maintains a strict Code of Conduct for Plant, Offices and Project Operations, which requires the reporting of all harassment concerns and ensures prompt resolution of any complaints received.

Moreover, the Company has established internal committees across various locations to investigate allegations of sexual harassment and recommend appropriate action, as necessary. Additionally, regular awareness and training sessions are conducted to ensure that employees are fully aware of the nuances of sexual harassment and the relevant redressal mechanisms.

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

Yes, the Company diligently ensures the inclusion of specific human rights requirements within its business contracts. These requirements encompass the following:

1. Sellers, vendors, and suppliers are obligated to provide an Anti-Corruption Undertaking.
2. Suppliers are required to abstain from employing child labour in any of their manufacturing or general activities conducted within the factory premises.
3. Suppliers are expected to diligently comprehend and faithfully adhere to safety, health, and environmental protocols.

In addition to the aforementioned clauses, other contextual and necessity-based requirements are also incorporated into the business contracts.

9. Assessments for the year:

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

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

The Company's self-assessment and customer diligence process did not uncover any significant risks or concerns related to human rights. Our organisation is committed to upholding human rights and has established a comprehensive framework to address potential risks associated with forced labour, child labour, sexual harassment, discrimination, and fair wages.

This framework includes regular evaluations to identify and prevent violations, as well as employee training programs to promote awareness. In the event of any violations, the Company takes immediate and appropriate corrective actions, which may involve suspending work, terminating contracts, or pursuing legal remedies. We continually review and enhance our policies and procedures to ensure the protection of human rights throughout our operations.

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	Current Year 2022-23 (in GJ)	Previous Year 2021-22 (in GJ)
Total electricity consumption (A)	105980	95864
Total fuel consumption (B)	558	963
Energy consumption through other sources (C)	11846	11005
Total energy consumption (A+B+C)	118384	107832
Energy intensity per rupee crore of turnover (Total energy consumption/ Turnover in rupee crores)	53.76	59.46

During the financial year 2022-2023, the Company's total Energy Consumption saw an increase of 9.79% (10552 GJ), while an increase in Total Turnover stands 21.42%. Hence, the Energy intensity per rupee crore of turnover decreased by 9.59% in financial year 2022-23.

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.

2. Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India:

This section is not applicable, as the Company has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2022-2023	FY 2021-2022
Water withdrawal by source (in Kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	135486	135424
(iii) Third party water	7243	4411
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	348	72
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	143077	139907
Total volume of water consumption (in kilolitres)	143077	139907
Water intensity per rupee crore of turnover (Water consumed Kilolitres/ Turnover in rupee crores)	64.98	77.15
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:

Yes, the Government agencies viz. Water Resource Department has installed the water meters and their representatives visit on regular intervals for monitoring and recordings data. The Company has not conducted any independent assessment, evaluation, or assurance by any external agency.

4. Mechanism for Zero Liquid Discharge:

Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	<p>The Company has implemented a Zero Liquid Discharge (ZLD) system at its manufacturing units located at Satna (M.P.) and Goa. This mechanism ensures that no liquid waste is discharged from the facility.</p> <p>Water is primarily used for cooling purposes in the plant's operations and is circulated within a closed loop, without any release of industrial effluent into the environment.</p> <p>Additionally, the domestic wastewater generated within the facility is treated in a Sewage Treatment Plant (STP), and the resulting treated water is then employed for horticultural purposes within the Company premises. This ensures a sustainable and environmentally conscious approach to water management within the organisation.</p>
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5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

The Company has the stacks for boiler and online monitoring of SO₂ parameter as per the Consent order of Pollution department. The SO₂ parameter is 72 mg/Nm³ within permissible limit for the year 2022-2023.

Parameter	Please specify unit	FY 2022-2023	FY 2021-2022
NO _x	µg/m ³	24.50	9.33
SO _x	µg/m ³	18.30	13.98
Particulate matter (PM)	µg/m ³	57.40	35.54

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:

We are conducting independent as well as internal testing of above air emission parameters on a regular basis (through a NABL accredited agency). We are submitting reports of these air emission parameters to concerned statutory/regulatory authorities.

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

Parameter	Unit	FY 2022-2023	FY 2021-2022
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	141	243
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	21923	19052
Total Scope 1 and Scope 2 emissions per crore rupee of turnover	Metric tonnes of CO ₂ equivalent	10.02	10.64

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.

The Company has not conducted any independent assessment, evaluation, or assurance by any external agency.

7. Project related to reducing Green House Gas emission:

<p>Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.</p>	<p>The Company has installed a rooftop Solar Power Plant with a capacity of 2 MW at Satna unit and 500 KW at Goa unit, which has significantly aided in reducing its carbon footprint. Further, the Company also purchased the electricity generated through solar by other parties.</p> <p>Through the utilisation of solar power, the Company has succeeded in curbing its CO2 emissions in aggregate by 7860 MT in the current financial year 2022-23, while 7962 MT in the financial year 2021-22.</p>
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8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-2023	FY 2021-2022
Total Waste generated (in Metric Tonnes)		
Plastic waste (A)	14.46	14.69
E-waste (B)	0.25	0.83
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	6.42	10.42
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	4.00	5.49
Total (A+ B + C + D + E + F + G + H)	25.13	31.43
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	<p>The Company responsibly manages its waste by selling plastic and other hazardous waste to registered recyclers. In addition, non-hazardous waste is also sold for recycling, whenever possible, in line with our commitment to sustainable waste management practices.</p>	
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	<p>The Company does not engage in any specific disposal methods as stated.</p>	
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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:

The Company has not conducted any independent assessment, evaluation, or assurance by any external agency.

9. Waste management practices adopted in the establishment:

<p>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.</p>	<p>The Company has established effective waste management practices to minimize waste generation and promote environmentally responsible handling. Hazardous waste is managed in accordance with consent conditions and is safely disposed of by selling it to authorized recyclers approved by the Central Pollution Control Board (CPCB). Solid waste is also handled in compliance with consent conditions, ensuring proper disposal methods are followed.</p>
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10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

S. No	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area.			

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

Whenever there are any new developments or new projects, we identify the environmental aspects and plan for the environmental management programmes accordingly.

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, the Company strictly adheres to all relevant environmental laws, regulations, and guidelines in India. This includes compliance with acts such as the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment Protection Act, and associated rules and regulations. Our commitment to compliance ensures that we operate in an environmentally responsible manner and contribute to the preservation and protection of the environment.

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) Affiliations with trade and industry chambers/associations:

Number of affiliations with trade and industry chambers/associations.

The Company is affiliated with four (4) trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Indian Electrical and Electronics Manufacturers Association (IEEMA)	National
2.	Engineering Export Promotion Council of India (EEPC)	National
3.	Federation of Indian Export Organisations (FIEO)	National
4.	Vindhya Chamber of Commerce, Satna (M.P.).	State

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

Name of authority	Brief of the case	Corrective action taken
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The Company has consistently maintained a commitment to fair and competitive business practices, and as such, has not engaged in any anti-competitive conduct. We prioritize ethical behaviour and compliance with relevant laws and regulations, ensuring a level playing field for all market participants. Our dedication to fair competition fosters innovation, benefits consumers, and supports a healthy marketplace.

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

The Company places significant emphasis on its Social Policy, which encompasses a range of objectives including promoting health care including preventive health, promotion of education pertaining to culture, rural development projects, Reducing inequalities faced by socially and economically backward groups, and ensuring environmental sustainability, ecological balance, conservation of natural resources and maintaining quality of soil, air and water.

Furthermore, the Company actively engages in contributing to the social and economic advancement of the communities in which it operates. This commitment is reflected in the comprehensive Corporate Social Responsibility (CSR) policy, which encompasses the formulation, implementation, monitoring, evaluation, documentation, and reporting of CSR activities undertaken by the Company.

Through its social investments, the Company addresses various needs of the communities residing in the proximity of its facilities and plants. It achieves this by undertaking sustainable initiatives in critical areas such as health, education, rural development,

infrastructure, and community development, as well as responding to natural disasters and pandemics. By undertaking these initiatives, the Company strives to make a positive and lasting impact on the well-being and development of the local communities it serves.

A) ESSENTIAL INDICATORS:

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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This section is not relevant to the Company as there were no projects that necessitated the undertaking of Social Impact Assessments (SIA) in accordance with the applicable laws and regulations.

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 financial year (In INR)
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This section is not relevant to the Company as there were no projects that necessitated Rehabilitation and Resettlement (R&R) measures in accordance with the applicable laws and regulations.

3. Community redressal mechanism:

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

Establishing an effective Grievance Redressal Mechanism (GRM) is crucial for building strong community relationships and obtaining the necessary social license to undertake community-oriented initiatives.

To provide community members with a platform to express their concerns, the Company has implemented an accessible and efficient grievance redressal mechanism. Local employees actively engage with the community to identify grievances and address them promptly.

Upon receiving feedback or complaints, the Company conducts thorough investigations, leaving no aspect unexamined. This diligent process allows the Company to gather relevant information and determine appropriate actions for resolution. Swift corrective measures are then implemented to effectively address the grievances and foster a harmonious community relationship.

By prioritizing a responsive and transparent approach, the Company aims to build trust, foster open communication, and ensure that community concerns are acknowledged and satisfactorily resolved.

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

Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/small producers	9.69%	9.55%
Sourced directly from within the district and neighbouring districts	1.38%	1.92%

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

The Company places great importance on its commitment to responsibly engage with and provide value to its consumers, considering it a fundamental aspect of its business strategy. This approach not only builds trust and loyalty among customers but also contributes to a sustainable future for all stakeholders involved.

As a responsible entity, the Company acknowledges the significance of engaging with and offering value to its consumers in a responsible manner. It strives to ensure that its products and services not only meet the needs of customers but also minimize any potential adverse effects on society and the environment.

In pursuit of this objective, the Company actively seeks to understand the preferences and requirements of its customers. It maintains diverse channels of communication to interact with them, aiming to deliver the best possible experience. Moreover, the Company is committed to providing accurate and transparent information about its products and services. This includes comprehensive details about their safety, quality, and environmental impact.

By adopting this customer-centric approach, the Company aims to foster long-lasting relationships with its customers while upholding its commitment to social and environmental responsibility. Through these efforts, the Company strives to create a positive impact and contribute to a sustainable future for all stakeholders involved.

A) ESSENTIAL INDICATORS:
1. Consumer Complaints and feedback:
Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has implemented various communication channels to facilitate customer engagement and address their concerns. To access contact information for all branches and marketing offices, customers can visit the Company's website at <https://www.unistar.co.in/contact.html>.

Additionally, the Company follows a controlled procedure, IMS procedure (MKT-P-03), to handle customer complaints. This ensures that customer requirements, grievances, and expectations are effectively addressed.

Upon receiving a customer complaint, it is promptly forwarded through branch offices to the Sales department/Technical Dept. at Satna. The details of the complaint are recorded in a customer complaint register, enabling a systematic approach to resolution by the Technical & Sales team. The Company takes immediate corrective and preventive actions, keeping the customer informed about the steps taken to address the issue. Our technical team prioritizes the investigation of customer complaints and utilizes appropriate quality control tools, such as RCA, Fish Bone (Ishikawa), and Why-Why Analysis, to resolve them.

To assess customer satisfaction, the Company conducts an annual consumer satisfaction survey. This survey allows customers to provide feedback on their experiences, enabling the Company to identify areas for improvement and effectively address any raised concerns.

Through these comprehensive mechanisms, the Company maintains open lines of communication with customers, promptly addresses their concerns, and continuously improves its services based on customer feedback.

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

Category	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	Not applicable

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

Category	FY 2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	-	-	N.A.	-	-	N.A.
Advertising	-	-		-	-	
Cyber Security	-	-		-	-	
Delivery of essential Services	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	
Other (Product handling at site)	5	0		3	0	

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	N.A.
Forced recalls	Nil	N.A.

5. **Cyber security policy:**

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

Yes, the Company has implemented a robust Information Security Management Policy to safeguard the confidentiality, integrity, and availability of information. This policy demonstrates the Company's unwavering commitment to maintaining high levels of information security.

In addition, the Company has adopted measures aligned with the ISO 27001 standard for its Information Security Management System. These measures are a testament to the Company's dedication to ensuring the security of information assets.

For detailed information about the Information Security Management Policy, please refer to the Policy document, accessible at the following link: <https://www.unistar.co.in/ISMS-Policy.pdf>. This document provides comprehensive insights into the Company's practices and procedures, highlighting its commitment to protecting valuable information from unauthorized access, disclosure, alteration, or destruction.

6. **Corrective Actions:**

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

This section is not applicable.