

AVADH/SE/2023-24/21

July 4, 2023

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza'
C - 1, Block G, Bandra-Kurla Complex
Bandra (E)
Mumbai 400051
SYMBOL – AVADHSUGAR

The Manager
Listing Department
BSE Ltd.
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Fort
Mumbai-400 001
STOCK CODE - 540649

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations"), please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for FY 2022-23. The BRSR forms an integral part of the Company's Annual Report for the financial year 2022-23, submitted to the Exchanges vide letter of date.

This is for your information and records.

Thanking you,

Yours faithfully,
For Avadh Sugar & Energy Limited

DEVINDER
KUMAR JAIN

Digitally signed by
DEVINDER KUMAR JAIN
Date: 2023.07.04 20:26:09
+05'30'

Devinder Kumar Jain
Company Secretary
ACS – 14674

Encl.: as above



K.K. BIRLA GROUP OF SUGAR COMPANIES

Corporate Office: 5th Floor, Birla Building, 9/1 R. N. Mukherjee Road, Kolkata 700 001

Phone: +91 33 2243 0497 / 8, 2248 7068, 7185 3000, 4082 3700 • Email: birlasugar@birla-sugar.com

Regd. Office: P.O. Hargaon, Dist. Sitapur, U.P., PIN 261 121 • Website : www.birla-sugar.com • CIN: L15122UP2015PLC069635

Avadh Sugar & Energy Limited – Business Responsibility and Sustainability Reporting – FY 2022 -23

Section A – General Disclosure

I – Details of Listed Entities

1. Corporate Identity Number (CIN) of the Listed Entity – L15122UP2015PLC069635
2. Name of the Listed Entity – Avadh Sugar & Energy Limited
3. Year of incorporation – 2015
4. Registered office address – P O Hargaon Dist. Sitaput Uttar Pradesh 261 121
5. Corporate address – Birla Building, 5th floor, 9/1 R N Mukherjee Road Kolkata 700 001
6. E-mail – birlasugar@birla-sugar.com
7. Telephone – 05862 256 220
8. Website – www.birla-sugar.com
9. Financial year for which reporting is being done – 1st April 2022 to 31st March 2023
10. Name of the Stock Exchange(s) where shares are listed – BSE Limited & National Stock Exchange of India Limited
11. Paid-up Capital – ₹20,01,84,200
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report – Mr. Devendra Kumar Sharma, Wholetime Director
13. Reporting boundary – Standalone Basis

II – Products and Services

14. Details of Business Activities (Accounting for 90% of the turnover)

Sr. No	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1	Sugar	Production and processing of sugar from sugarcane including extracting, clarifying, evaporating the juice to concentrate it, crystallizing the concentrated juice to form sugar crystals, and drying and packaging the sugar for distribution.	72.73
2	Distillery	Manufacture of spirits/ industrial alcohol from molasses or other sugarcane by products. The manufacturing process involves fermentation and distillation, followed by further processing and purification to produce a high-grade ethanol/ spirit.	20.00
3	Power	The bagasse generated from sugar production is used to generate power and supply to the electrical grid.	1.83

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

Sr. No	Products	NIC Code	% of total turnover contributed
1	Sugar	10721	72.73
2	Industrial Alcohol	1101	20.00
3	Power	35106	1.83
4	Others		5.44

III – Operations

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

Location	No. of Plants (Including R&D sites/ operations)	No. of Offices	Total
National	6	2	8
International	0	0	0

17. Markets served by the entity

a. No. of Locations

Locations	Numbers
National (No. of States)	4
International (No. of Countries)	-

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

The sugar exports are 16.66 percentage of the total turnover.

c. A brief on types of customers

ASEL is primarily a sugar manufacturing company and has a wide range of customers. It deals with wholesalers and operates under B2B model. The sugar packets are of bulk quantity 50kgs. The company sells its product to trade and institutions through several channels including distributors, direct sale and digital marketing. The company also has two distilleries wherein it produces industrial alcohol/ ethanol/ rectified spirits. The ethanol produced is supplied to oil companies namely Indian Oil, Bharat Petroleum & Hindustan Petroleum. In addition, the company has co-generation power plants that supplies power to the electricity grid in Hargaon and Seohara, U.P. State.

IV – Employees

18. Details as at the end of Financial Year:

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

Sr. No	Particulars	Total	Male		Female	
			No.	%	No.	%
Employees						
1	Permanent	667	666	99.9%	1	0.10%
2	Other than Permanent	238	237	99.6%	1	0.40%
3	Total	905	903	99.9%	2	0.10%
Workers						
1	Permanent	754	754	100%	0	0%
2	Other than Permanent	426	426	100%	0	0%
3	Total	1180	1180	100%	0	0%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

b. Differently abled Employees and workers*:

Sr. No	Particulars	Total	Male		Female	
			No.	%	No.	%
Employees						
1	Permanent	0	0	0%	0	0%
2	Other than Permanent	0	0	0%	0	0%
3	Total	0	0	0%	0	0%
Workers						
1	Permanent	1	1	100%	0	0%
2	Other than Permanent	0	0	0%	0	0%
3	Total	1	1	100%	0	0%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

19. Participation/Inclusion/Representation of women

Particulars	Total	No. of Females	% of Females
Board of Directors	7	2	28.50%
Key Management Personnel (KMPs)	3	0	0%

20. Turnover rate for permanent employees and workers*

Particulars	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.59%	0%	19.59%	21.14%	0%	21.14%	18.70%	0%	18.70%
Permanent Workers	6.76%	0%	6.76%	8.69%	0%	8.69%	6.33%	0%	6.33%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

V – Holding, Subsidiary and Associate Companies (including joint ventures)

21. Names of holding/ subsidiary/ associate companies/ joint ventures - No

Do the entities indicated in above table, participate in the business responsibility initiatives of the listed entity? (Yes/No) - No

VI – CSR Details

22. Whether CSR is applicable as per Section 135 of the Companies Act, 2013:

Yes

a. Turnover (Lakhs, ₹) – ₹2,79,801.49

b. Net Worth (Lakhs, ₹) – ₹61,780.11

VI – 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			FY 2021-22		Remarks
		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	
Communities	No	0	0		0	0	
Investors other than Shareholders	No	0	0		0	0	
Shareholders	No	0	0		0	0	
Employees and Workers	Yes*	0	0		0	0	
Customers	Yes*	0	0		0	0	
Value Chain Partners	No	0	0		0	0	
Others (Please Specify)	No	0	0		0	0	

* Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms are placed on the Company's website. The hyperlink is: <http://www.birla-sugar.com/Avadh-Shareholders-Info/Business-Responsibility-Policies-Avadh>

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

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.	Cane Yield	Risk	The State of Uttar Pradesh is India's second largest sugarcane harvesting State. All plants of the company are in U.P. State. In this state, sugarcane is one of the most preferred and favoured crop amongst the farmers, especially in the sugarcane belt where the climatic condition supports the crop. There are registered cane development societies across the State, which work independently and are administered by the elected office bearers. Hence, procuring cane sugar is of utmost importance to the continuity and profitability for the company.	Structured procurement practices and transportation mechanisms are set in place to mitigate this risk.	If this identified risk is not managed in a structured way, it can lead to enormous negative financial implications.

Section B – Management and Process Disclosures

Disclosure Question	P – 1	P – 2	P – 3	P – 4	P – 5	P – 6	P – 7	P – 8	P – 9
Policy and Management Process									
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
1. B. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. C. Web Link of the Policies, if available	Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The conventional sugarcane cultivation is seed, water, and space intensive. The issues in sugarcane farming relates to disease infestation, low yields, varietal degeneration, drought, and water logging. ASEL is committed to contributing towards addressing these issues by adopting and creating awareness around sustainable sugarcane initiative. Another important aspect towards sustainable sugarcane procurement is with respect to transportation as the masses of farmers have limited resources for transporting sugarcane to mills from distant places. Additionally, in order to limit the number of shipments involving transportation, the company has established cane procurement centres for the farmers located at distant places. The farmers dump their cane at cane centres. Logistics are arranged by ASEL for the transshipment of sugarcane from the cane centres to our company gate, thus limiting the need for multiple rounds of transport. We have set internal targets around sustainable sugarcane procurement and its transportation.								

Disclosure Question	P-1	P-2	P-3	P-4	P-5	P-6	P-7	P-8	P-9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We are working towards achieving the commitments set for the FY 2023.								
Governance, Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The sugar industry is a critical part of the rural economy in India as over 50 million farmers are regular suppliers to this industry. The K. K Birla Group of sugar companies of which Avadh Sugar is a significant part of plays an important and constructive role in the social development and the general upliftment of the people in its command areas. Demonstration camps for better farming methodologies, technical seminars, subsidies for better quality seeds, research into high yielding and high sucrose varieties of sugarcane, loans to farmers are some of the ways in which the company tries to play its role in helping the society at large. This apart, we have also been instrumental in building schools where job-oriented education is provided at concessional fees and hospitals, temples, etc. These infrastructural developments for use by the society at large have been carried out by us in the neighbouring areas surrounding our plants. We already have a strong alignment of our mission and vision towards ESG principles. In-order to demonstrate increased commitment towards ESG aspects we are in the process of making our internal policies more comprehensive with respect to nine principles of NGRBCs. Moreover, we are vehemently working towards better utilisation of natural resources, contributing to the community thereby integrating the sustainability practices at the core of our operations.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr Devendra Kumar Sharma, Wholetime Director is the highest authority responsible for implementation of Business Responsibility policies.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details	The Whole-time director, Mr. Devender Kumar Sharma is responsible for overseeing the implementation of the policies.								

Note 1:

P1: <http://birla-sugar.com/Assets/Avadh/Avadh-Sugar-Code-of-Conduct.pdf>; <http://www.birla-sugar.com/Assets/Avadh/5.-SUPPLIERS.pdf> and

P6: <http://www.birla-sugar.com/Assets/Avadh/Avadh-Sugar-Whistle-Blower-Policy.pdf>

P2: <http://www.birla-sugar.com/Assets/Avadh/3-PRODUCT.pdf>; and <http://www.birla-sugar.com/Assets/Avadh/6-SUSTAINABILITY.pdf>

P3: <http://www.birla-sugar.com/Assets/Avadh/2-HR-ER-POLICY.pdf>

P4: <http://www.birla-sugar.com/Assets/Avadh/4-STAKEHOLDER.pdf> and <http://birla-sugar.com/Assets/Avadh/Avadh-Sugar-CSR-Policy.pdf>

P5: <http://www.birla-sugar.com/Assets/Avadh/4-STAKEHOLDER.pdf>; <http://www.birla-sugar.com/Assets/Avadh/5.-SUPPLIERS.pdf> and

P6: <http://www.birla-sugar.com/Assets/Avadh/1-HEALTH-POLICY.pdf>

P6: <http://www.birla-sugar.com/Assets/Avadh/1-HEALTH-POLICY.pdf>; <http://www.birla-sugar.com/Assets/Avadh/5.-SUPPLIERS.pdf> and

P6: <http://www.birla-sugar.com/Assets/Avadh/6-SUSTAINABILITY.pdf>

P7: <http://www.birla-sugar.com/Assets/Avadh/4-STAKEHOLDER.pdf>

P8: <http://www.birla-sugar.com/Assets/Avadh/4-STAKEHOLDER.pdf>; <http://www.birla-sugar.com/Assets/Avadh/6-SUSTAINABILITY.pdf> and

P6: <http://birla-sugar.com/Assets/Avadh/Avadh-Sugar-CSR-Policy.pdf>

P9: <http://www.birla-sugar.com/Assets/Avadh/3-PRODUCT.pdf>

10. Details of Review of NGRBCs by the Company

Subject for Review	Review of principles undertaken by and frequency
Performance against above policies and follow up action	ASEL is under progress to map performance against all specified policies and develop comprehensive improvement action plans
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	All our policies comply with statutory requirements and no complaints of any non-compliance was identified

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

No

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

Section C – Principle Wise Performance Disclosure

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors*	0	0	0
Key Managerial Personnel (KMPs)*	0	0	0
Employees other than BODs and KMPs	46	5S AWARENESS, Fire safety / health	88.05%
Workers	49	5S AWARENESS, Fire safety / health	96.35%

*ASEL is underway to implement training and awareness programs for Board of Directors and KMPs

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutes	Amount (₹)	Brief of the Case	Has an appeal been preferred (Yes/No)?
Penalty / Fine			Nil		
Settlement					
Compounding Fees					

Non - Monetary

	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutes	Amount (₹)	Brief of the Case	Has an appeal been preferred (Yes/No)?
Imprisonment			Nil		
Punishment					

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

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

ASEL has established the code of conduct policy that particularise honest, ethical, and fair conduct guidelines. All the employees including the directors, key managerial personnel and senior management personnel are expected to act in accordance with the highest standards of personal and professional integrity, honesty and ethical conduct while working for the Company. ASEL also has a Whistle Blower policy which is applicable to all the employees including the directors of the company. It specifies the unethical, improper practices and provides comprehensive guidelines on access to the Ombudsperson. It also details the mechanisms and possible remedies available to employees and directors around whistle blowing. Also, ASEL expects the Suppliers to conduct their business in ethical manner and comply with the applicable laws in this regard as per Supplier's code of conduct.

<http://birla-sugar.com/Assets/Avadh/Avadh-Sugar-Code-of-Conduct.pdf>

<http://www.birla-sugar.com/Assets/Avadh/Avadh-Sugar-Whistle-Blower-Policy.pdf>

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	FY 2021 – 22
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

	FY 2022 – 23		FY 2021 – 22	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict of Interest of the Directors	Nil	No complaints with regard to conflict of interest is received for directors and KMPs	Nil	No complaints with regard to conflict of interest is received for directors and KMPs
Number of complaints received in relation to issues of conflict of interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest: Not Applicable

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2352	Training on new farming techniques, Cane supply and transportation, varietal replacement, fertilizer management, red rot management & other development activity	33.58%
2	Fire & Safety as per oil companies guidelines for tankers	0.68%
50	Farmers are imparted awareness on health and education where experts of respective field are invited as guest speakers	3.53%

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

Yes. The code of conduct policy specifically lays down the conflict-of-interest clause with specific reference to director and KMPs. The policy specifies that the directors or key managerial personnel or senior management personnel shall not engage in any activity or enter any relationship which might result in conflict of interest, either directly or indirectly. The policy also lists down common instances of conflict of interest which should be avoided.

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	₹5423.91 lakhs	-	In-order to create a positive environmental impact ASEL made the following capital investments in energy saving equipments. This led to significant energy conservation across different plants. <ul style="list-style-type: none"> ▪ Installed Falling film evaporator and VCP to reduce steam consumption. The steam consumption in cane consumption has reduced from 40% to 36%. Efforts are also on to further reduce the steam consumption to 34%. ▪ Old-designed turbines at mills have been replaced with AC electrical drives to improve milling. It resulted in reduction of bagasse pol to 1.40% and bagasse moisture to 49.70%. ▪ Installation of 15 MW back pressure turbine. It has reduced the consumption of steam from 10 tons to 7 tons per MW of power generated.

2. a. Does the entity have procedures in place for sustainable sourcing: Yes

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

Almost 100% of the raw materials are procured sustainability. Sugar Mill is proximate to the cane growing area. Since the raw materials are procured from sources close to the units, it enables the Company to minimize transportation costs. Some part of the sugarcane reaches the mill through bullock carts, which reduces the pollution.

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

The production of Sugar from Sugarcane is indeed an eco- friendly virtuous cycle. All joint and by products generated during the process of sugar manufacture are productively utilised viz. bagasse is utilised for power generation; molasses is utilised to produce distillery products and other wastes generated like press mud and ash generated from incineration boilers are utilised for manufacture of organic manure. The Company has laid down comprehensive guidelines on waste management for all its units, which cover hazardous as well as non-hazardous waste and monitoring of performance for each unit, is carried out on a regular basis. Thus, the by-products and waste generated out of manufacturing processes are mostly recycled. The Company is one of the few sugar factories to work towards achieving Zero Liquid Discharge (ZLD) for the sugar operations.

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

EPR is applicable to ASEL under the CPCB guidelines. We are committed towards following the rules and regulations governing Extended Producer's Responsibility (EPR). Therefore, we are under the process to register ASEL and adopt practices as per CPCB requirements.

Leadership Indicators

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

No

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

No

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2022 – 23	FY 2021 – 22
	0	0

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

	FY 2022 – 23			FY 2021 – 22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0.30	0	0	0.83
Other waste	0	0	2,198.38	0	0	4978.19

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	0

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	Health Insurance		Accident Insurance		Maternity Benefit		Paternity Benefits		Day Care Facilities	
		No.	%	No.	% (C/A)	No.	%	No.	%	No.	%
Permanent employees											
Male	666	666	100%	666	100%	0	0%	0	0%	165	24.80%
Female	1	1	100%	1	100%	1	100%	0	0%	0	0%
Total	667	667	100%	667	100%	1	0.10%	0	0%	165	24.70%
Other than Permanent employees											
Male	237	237	100%	237	100%	0	0%	0	0%	89	37.60%
Female	1	1	100%	1	100%	1	100%	0	0%	0	0%
Total	238	238	100%	238	100%	1	0.40%	0	0%	89	37.40%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

Category	% of employees covered by										
	Total	Health Insurance		Accident Insurance		Maternity Benefit		Paternity Benefits		Day Care Facilities	
		No.	%	No.	% (C/A)	No.	%	No.	%	No.	%
Permanent Workers											
Male	754	718	95.2%	754	100%	0	0%	0	0%	91	12.10%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	754	718	95.2%	754	100%	0	0%	0	0%	91	12.10%
Other than Permanent Workers											
Male	426	426	100%	426	100%	0	0%	0	0%	215	50.50%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	426	426	100%	426	100%	0	0%	0	0%	215	50.50%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

Benefits	FY 2022 – 23			FY 2021 – 22		
	No. of employees covered as a % of total employee	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 employee	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.00%	99.00%	Yes	99.00%	100%	Yes
Gratuity	89.00%	91.44%	Yes	89.60%	91.25%	Yes
ESI	-	-	-	-	-	-
Others – Superannuation	-	-	-	-	-	-

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

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

ASEL believes that human resource is the backbone of an organisation and building a culture of mutual trust and respect with the principles of fairness and transparency plays a vital role in the success of organisation and well-being of employees. The company has therefore developed a Human Resource and Employee Relations Policy. Under this policy company categorically commits to provide and maintain equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation. Weblink- <http://www.birla-sugar.com/Assets/Avadh/2-HR-ER-POLICY.pdf>

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	No cases of parental leave		No cases of parental leave	
Female				
Total				

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The mechanism for receiving and redressing grievances may vary depending on the nature of the complaint. The company has HR department that is responsible for managing employee relations. Employees can approach the HR department to file a complaint or grievance. We have a robust Whistle Blower Policy wherein employees can report any ethical concerns, such as fraud or corruption, and confidentially report any wrongdoing without fear of retaliation. The employees are also members of the labour union, and the company supports such employee associations. Therefore, the employees can approach the union to file any complaint or grievance which is then carefully evaluated and addressed by the company. The company is very open and cautious about its employees and therefore adheres to all social regulations and compliances. The company takes a proactive approach to create a positive and inclusive workplace culture. Nonetheless, if any violation of regulations or policies occur, the company takes a prompt and appropriate action to address the issue and prevent it from happening again in the future.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Benefits	FY 2022 – 23			FY 2021 – 22		
	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	%	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	%
Total	905	16	1.77%	923	16	1.70%
Permanent Employees						
- Male	903	16	1.77%	923	16	1.70%
- Female	2	0	0%	0	0	0%
Total Permanent Workers	1180	22	1.86%	1200	22	1.80%
- Male	1180	22	1.86%	1200	22	1.80%
- Female	0	0	0%	0	0	0

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

8. Details of training given to employees and workers*

	Total	FY 2022 – 23				Total	FY 2022 – 23			
		On health and Safety Measures		On Skill Upgradation			On health and Safety Measures		On Skill Upgradation	
		Nos.	%	Nos.	%		Nos.	%	Nos.	%
Employees										
Male	903	632	70.00%	685	75.86%	923	627	67.90%	667	72.30%
Female	2	1	50.00%	0	0%	0	0	0%	0	0%
Total	905	633	69.90%	685	75.86%	923	627	67.90%	667	72.30%
Workers										
Male	1180	773	65.50%	926	78.47%	1200	660	55.00%	875	72.90%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1180	773	65.50%	926	78.47%	1200	660	55.00%	875	72.90%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

Category	FY 2022 – 23			FY 2021 – 22		
	Total	Nos.	%	Total	Nos.	%
Employees						
Male	903	634	70.20%	923	630	68.30%
Female	2	1	50.00%	0	1	0%
Total	905	635	70.20%	923	631	68.30%
Workers						
Male	1180	774	65.60%	1200	766	63.83%
Female	0	0	0%	0	0	0%
Total	1180	774	65.60%	1200	766	63.83%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity

ASEL is committed towards maintaining high standards of Health, Safety and Security processes while conducting all business operations. The company has a thorough health, safety, security, environment & quality (HSSEQ) policy. The policy details the ASEL's commitment towards making continuing efforts to minimize impact on Occupational Health & Safety and Pollution risks to all personnel working directly or indirectly with company or residing in surrounding areas. The policy covers adequate procedures and

controls thereby fixing responsibilities for employees, contractors, sub-contractors, transporters, visitors, other agencies entering the premises to ensure that HSSEQ management systems are not jeopardized at any time.

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

ASEL carries out regular audits to identify work-related hazards and assess risks as an important part of ensuring a safe and healthy workplace for employees. The audit process helps the company to identify potential hazards and risks in the workplace and provide recommendations for addressing these issues to prevent accidents or injuries. The hazard and risk assessment of the processes and services by internal and external experts are regularly conducted to continually enhance HSSEQ (Health, Safety, Security, Environmental & Quality) standards. The company takes prompt corrective and preventive measures in case of system deviations, workplace environmental upsets, incidents, accident and ill health by proper investigation and Root Cause Analysis. Further, the company integrates HSSEQ parameters in all decisions dealing with purchase of equipment, machinery, material as well as in the process of selection and placement of personnel and service providers.

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

ASEL through its HSSEQ systems make continual efforts to create a pro-active and learning organization to enhance HSSEQ awareness and competence among employees, business associates and community through effective stakeholder engagement, communication, and training. Regular dialogue and engagement exercises are conducted with workers to understand if there are any work-related hazards being encountered and accordingly developing action plans.

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

Yes

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

Safety Incident/Number	Category	FY 2022 – 23	FY 2021– 22
		No. of hours worked in the reporting year	Employees
	Workers	2889078	3241947
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers		
Total recordable work-related injuries	Employees	0	0
	Workers	4	0
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

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

ASEL has a very comprehensive policy on health, safety and security for employees and workers. The policy displays ASEL's fundamental commitment towards health and safety. Alongside the thorough policy the company also has robust safety implementation mechanisms to ensure healthy and safe workplace. ASEL conducts Safety Audit as per BIS-14489 & the Rule No. (10)(4) of Manufacture Storage and Import of Hazardous Chemicals Rules 1989. It is annually conducted by independent third-party auditor for all plants of ASEL. The company has a safety committee that steadily oversees the safety preparedness of all the plants. The committee also conducts frequent safety meetings especially with respect to boiler safety precautions to be maintained and followed in the operations of the plants. On-site Emergency plan is systematically prepared by an independent agency. These emergency plans include in-depth analysis of probable type of accidents, system elements or events that can lead to a major accident, potential hazards and safety related components present in the premises. All employees and workers including the security and contractual employees are provided with safety trainings detailing the assembly points in case of emergency, emergency shut down procedure, ways of clear communication and proper assessment of recommissioning etc. The company also conducts fire safety drills as part of rehearsal of emergency. It includes an elaborate step by step run through of the information to be provided to internal as well external officers viz. factory manager, police control room, pollution control board, medical authority. The run through also includes setting the alarm systems, control room and communication systems, reporting of key persons within the organisation, firefighting, first aid and medical management drills. Such through preparedness is performed to ensure all health and safety requirements are met and any untoward incidents are mitigated.

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

Benefits	FY 2022 – 23			FY 2021 – 22		
	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	No complaints are filed or are pending	Nil	Nil	No complaints are filed or are pending
Health & Safety	Nil	Nil		Nil	Nil	

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Health and safety practices	50.00%
Working Conditions	50.00%

* Assessment is done for the plants only

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

On the basis of the recommendations of the safety committee meetings and the safety audit plant reports, several security actions are underway. In-case of emergency, more spacious assembly point is being considered and evaluated for employee gatherings. Better display of safety policy, safe operation process and fire prevention cautionary board at bagasses area is under consideration. ASEL also plans to undertake more comprehensive employee trainings on principles of accident prevention, plant housekeeping, safe handling of chemicals/ethanol and safe use of PPE among other safety related trainings. Enhanced display of single line diagrammed first aid charts with respect to electrical equipment handling inside MCC Rooms are under-progress. Many other initiatives with respect to electrical panelling, circuit breakers maintenance, improved material safety data display is underway. ASEL is committed to provide safe and healthy working conditions to its employees. Thus, it regularly keeps reviewing, revamping, and restoring its best-in-class health and safety practices.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners
- Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.*

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022 – 23	FY 2021 – 22	FY 2022 – 23	FY 2021 – 22
Employees				
Workers				

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.10%
Working conditions	0.10%

6. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No corrective action plan has been necessitated on the above-mentioned parameters.

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

Essential Indicators

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

ASEL believes that effective stakeholder engagement is necessary for achieving the goals of sustainability and inclusive growth. The first step in this systematic stakeholder engagement is the identification of key stakeholders. The sugar industry can be considered complex due to the multiple interactions that occur between diverse stakeholders viz. farmers, associations, sugarcane development societies and councils. In-order to understand the varied intricate perspective of different stakeholders, ASEL has a systematic qualitative process of identifying the stakeholders. The members of the company brainstorm to understand diverse individuals/entities that are affected by the presence of the organisation. Subsequently, ASEL conducts a stakeholder analysis, which involves evaluating stakeholders based on their level of power, legitimacy, and urgency. Thus, accordingly it classifies and prioritizes the stakeholders into disadvantaged, vulnerable, marginalised, or non-marginalised groups.

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of Engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	E-mails, Meetings, Notice Board, town halls, goal setting and performance appraisal meetings / review, exit interviews, engagement survey	Regularly	To understand employee grievances, problems faced in the day-to-day workings; any suggestions or feedback for improvement in the on- going practices within the organisation.
2	Farmers	Yes	Focus group discussions with farmers' representatives	Regularly	The main stakeholders at the local level are the farmers who grow the sugar cane. The farmers are regularly engaged through farmer associations and representatives to understand their concerns with respect to yield, pricing etc.
4	Government	No	Advocacy meetings with local / state / national government and ministries, seminars, media releases, conferences, membership with industry bodies		Changes in regulatory frameworks, employment, environmental measures, policy advocacy, local infrastructure, proactive engagement
6	Customers	No	E-mails, Feedback forms, Online survey	Regularly	As the company is the B2B market it regularly requests for feedback from customers with respect to sugar quality viz. colour, moisture, fine grains, and pricing of the product.

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of Engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
7	Shareholders	No	Quarterly reports, Annual Meetings, Annual Reports.	Quarterly	Purpose of engagement with shareholders is to apprise them about the financial performance of the company. ASEL Chairperson and Directors also address any queries that the shareholders may have with respect to firm's operations and performance.
8	Community	Yes	Meets (of community / local authority and town council / committee / location head), community visits and projects, partnership with local charities, volunteerism, seminars / conferences.	All year round	Local community surrounding the ASEL's plants are recognised as marginalised groups and the purpose of engagement is to understand their concerns. This helps the company to accordingly implement practices for their upliftment.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

NA

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

NA

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

NA

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*

Category	FY 2022 – 23			FY 2021 – 22		
	Total	No. of employees/ workers covered	%	Total	No. of employees/ workers covered	%
Employees						
Permanent	667	163	24.44%	675	507	75.11%
Other than permanent	238	149	62.61%	248	151	60.88%
Total Employees	905	312	34.50%	923	658	71.30%
Workers						
Permanent	754	217	28.78%	775	681	87.90%
Other than permanent	426	211	49.53%	425	222	52.23%
Total Workers	1,180	428	36.27%	1,200	903	75.25%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

2. Details of minimum wages paid to employees and workers*

	Total	FY 2022 – 23				Total	FY 2022 – 23			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		Nos.	%	Nos.	%		Nos.	%	Nos.	%
Employees										
Permanent	667	164	24.59%	586	87.85%	675	157	23.25%	602	89.18%
Male	666	164	24.62%	585	87.84%	674	157	23.30%	601	89.17%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Other than Permanent	238	90	37.80%	148	62.20%	248	98	39.50%	150	60.70%
Male	237	89	37.55%	148	62.50%	247	97	39.30%	150	60.70%
Female	1	1	100%	0	0%	1	1	100%	0	0%
Workers										
Permanent	754	296	39.26%	614	81.40%	771	285	36.96%	637	82.62%
Male	754	296	39.26%	614	81.40%	771	285	36.96%	637	82.62%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	426	334	78.40%	92	21.60%	429	330	76.90%	99	23.10%
Male	426	334	78.40%	92	21.60%	429	330	76.90%	99	23.10%
Female	0	0	0%	0	0%	0	0	0%	0	0%

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

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

Median remuneration

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
BoDs	5	14.00	2	13.00
KMPs	3	150.31		
Employees other than BoDs and KMPs*	1043	3,76,210	1	4,98,650
Workers*	1212	3,51,725		

* Data for plant employees. Employees of the corporate offices of ASEL are not considered here as they are reported at a group level.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business.

Yes. At ASEL there are various human rights centric policies; Stakeholder Engagement Policy, Code of Conduct, Whistle Blower Policy, Supplier's Code of Conduct; that form the backbone to address human rights related to the organisational activities. As part of the stakeholder engagement policy, the company specifically itemises respecting human rights of all stakeholders including vulnerable and marginalized sections, not only limited to internal stakeholders but also extending and covering its entire business value chain. The company also has a detailed code of conduct and whistle blower policy for internal stakeholders viz. directors, employees, and workers. As part of code of conduct all employees internally would treat individuals in all aspects of employment solely on the basis of ability irrespective of race, caste, creed, religion, age, disability, gender, sexual orientation or marital status. The company is also committed to maintain a non-hostile work environment, free of harassment and discrimination of any kind for all its employees particularly the women employees. We have framed a policy to provide protection against sexual harassment of women at workplace. The company follows structured mechanisms to prevent and redress complaints of sexual harassment. Extending the adherence of human rights in its supply chain as well, ASEL as part of its supplier code of conduct ensures that labour and human rights are practiced and upheld in the supplier entity as well. The company recognises and respects that its suppliers are independent entities and expects suppliers to ensure non-deployment of child labour, forced labour or any form of involuntary labour, paid or unpaid. ASEL expects its suppliers to maintain a workplace free from any form or means of discrimination and treat their employees with fairness, dignity and respect. The suppliers are required to stringently follow these human rights principles in their operations, in-order for them to be associated with ASEL.

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

ASEL has a Labour Welfare officer for each of its units. The officer ensures that no human rights are violated. The labour welfare officer is in-charge of redressing any grievances or complaints that the workers may face within the organisation, as expeditiously as possible. Internal safety committee, legal department and the audit committee formed under the Whistle Blower Protection allows all stakeholders to get any nature of grievances redressed. ASEL also has an open-door policy wherein the employees- permanent or temporary or contractual can walk in and discuss any issues with respect to human rights, ethics etc.

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

Category	FY 2022 – 23			FY 2021 – 22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	No complaints received	Nil	Nil	No complaints received
Discrimination at workplace	Nil	Nil		Nil	Nil	
Child Labour	Nil	Nil		Nil	Nil	
Forced Labour/ Involuntary Labour	Nil	Nil		Nil	Nil	
Wages	Nil	Nil		Nil	Nil	
Other human rights related issues	Nil	Nil		Nil	Nil	

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

ASEL's culture supports respect and dignity for all employees. There are various mechanisms to protect the complainant, the most prominent one being maintaining confidentiality. So as to prevent any adverse impact to the complainant, the complainant's identity is kept confidential to the maximum extent possible. Whistle blower policy also details to conduct the inquiry in strict confidentiality and in a fair & unbiased manner to ensure complete fact finding. Correspondingly, the Ombudsman and the audit committee maintain confidentiality of the whistle blower and witnesses who provide information.

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

Yes, the company explicitly defines human rights in all external agreements. All supplier contracts include specific language that outlines the expectations for the protection of human rights. For example, supplier contracts require suppliers to respect human rights, including prohibiting forced labour, child labour, and discrimination. It further require suppliers to respect the right of freedom of association, participation and collective bargaining of its employees. These categorical requirements must be signed off by all suppliers before on-boarding the company. ASEL also has mechanisms in place to regularly monitor and oversee the adherence of these human rights requirements.

9. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Child labour	66.67%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

The Company has stringent policy against child and forced labour. None of the plants of the company employ individuals below 18years of age. The company not only ensures non-deployment of child labour, but also safeguards no forced labour or any form of involuntary labour, paid or unpaid in any of its plants or offices. ASEL regularly monitors and audits compliance with policy and procedures to ensure that they are being followed. This includes regular site visits and audits of supplier facilities. Though no cases of human rights

violations have been noticed or reported at ASEL. However, as a good practise, the company is in process of developing mechanisms to conduct systematic risk assessments to identify areas of potential risk for child labour, forced labour, and human rights abuses. This would include thorough assessment of suppliers, subcontractors, and other third parties to ensure that they are also complying with these requirements. The company also plans to provide and formalise human rights training. These capacity building sessions are intended to cover employees, suppliers, and other stakeholders to help them understand and meet the requirements of the company's human rights policies and procedures.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
2. Details of the scope and coverage of any Human rights' due diligence conducted
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016
4. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	0%
Forced/involuntary labour	
Sexual harassment Discrimination at workplace	
Wages	
Others – please specify	

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

Not Applicable (No major risk identified)

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

Parameters	FY 2022 – 23 (GJ)	FY 2021 – 22 (GJ)
Total electricity consumption (A)	6,14,334.33	7,33,337.54
Total fuel consumption (B)	71,11,175.61	69,77,185.81
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	77,25,509.94	77,10,523.35
Energy intensity per rupee of turnover (Total energy consumption / turnover in rupees) GJ/ ₹ Million	276.11	281.03

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India

No. None of our sites comes under PAT scheme as Designated Consumers

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

Parameters	FY 2022 – 23 (GJ)	FY 2021 – 22 (GJ)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	11,15,671.00	12,37,868.00
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
v) Others (Municipal)	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	11,15,671.00	12,37,868.00
Total volume of water consumption (in kilolitres)	11,15,671.00	12,37,868.00
Fresh Water intensity per rupee of turnover (Water consumed / turnover) KL/ ₹ Million	39.87	45.12

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

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

The Company is one of the few sugar factories to work towards achieving Zero Liquid Discharge (ZLD) for sugar. Currently, ASEL does not have a mechanism to implement ZLD but is in the process to develop a comprehensive procedure towards it.

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

Parameters	Units	FY 2022 – 23	FY 2021 – 22
NOx		Not available	
SOx		Not available	
Particulate matter (PM)	mg/Nm ³	423.90	441.95
Persistent organic pollutants (POP)		Not available	
Volatile organic compounds (VOC)		Not available	
Hazardous air pollutants (HAP)		Not available	
Others – please specify		Not available	

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

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

Parameters	Units	FY 2022-23	FY 2021-22
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	20,69,079.48	21,14,405.10
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	1,96,892.65	1,96,892.65
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO ₂ e Million	80.98	84.24
Total Scope 1 + 2 Emission Intensity	MT CO ₂ e/ ₹ Lakhs	8.1	8.4

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.

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

The Company currently does not have any active projects on reducing Green House Gas emission. However, the organisation is determined to reduce its emission and carbon footprint. It is working on developing systematic means and ways to ascertain, measure and inventorize GHG emissions and is particularly motivated to endeavour projects to mitigate its emissions.

8. Provide details related to waste management by the entity

Parameters	FY 2022 – 23 (GJ)	FY 2021 – 22 (GJ)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	345.65	425.55
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	3.20	3.55
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	25,686.62	79,707.18
Total (A+B + C + D + E + F + G + H)	26,035.47	80,136.28
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) – All other wastes except hazardous waste (A+B + C + D + E + F + H)		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	0	0.54
Total	0	0.54
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) – Hazardous Waste (G)		
Category of waste		
(i) Incineration	3.98	3.84
(ii) Landfilling	14,854.78	14,304.18
(iii) Other disposal operations (Co-processing or recycling)	473.79	837.99
Total	15,332.55	15,146.01

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.

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

The production of Sugar from Sugarcane is indeed an eco- friendly virtuous cycle. All joint and by products generated during the process of sugar manufacture are productively utilised viz. bagasse is utilised for power generation; molasses is utilised to produce distillery products and other wastes generated like press mud and ash generated from incineration boilers are utilised for manufacture of organic manure. The Company has laid down comprehensive guidelines on waste management for all its units, which cover hazardous as well as non-hazardous waste and monitoring of performance for each unit, is carried out on a regular basis. Thus, the by-products and waste generated out of manufacturing processes are mostly recycled.

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
1.	Ministry of Jal Shakti, Government of Uttar Pradesh	NOC for Ground Water Extraction from Existing Tube Well	Yes
2.	Uttar Pradesh Pollution Control Board	Hazardous & Other Wastes	Yes
3.	Uttar Pradesh Pollution Control Board	Air Consent	Yes
4.	Uttar Pradesh Pollution Control Board	Water Consent	Yes
5.	CPCB	Effluent treatment of plant	Yes
6.	NOC of UPGWD		Yes
7.	Consent to operate		Yes
8.	Environmental Clearance		Yes
9.	ASEL Distillery Unit	Consent to Operate under (Air) Act, 1981	Yes
10.	ASEL Distillery Unit	Consent to Operate under (Water) Act, 1974	Yes
11.	ASEL Distillery Unit	Hazardous Waste Management Rules, 2016	Yes
12.	ASEL Distillery Unit	U.P. Ground Water Withdrawal	Yes

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

Name and Brief Detail of Project	EIA Notification Number	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Expansion of plant 100 KLPD to 160 KLPD	SO 1533 (E), dated 14.09.2006	29.04. 2021	Yes	Yes	parivesh.nic.in
Avadh Sugar & Energy Ltd; Sugar Unit- Hargaon, Sitapur (U.P)	SO 1533(E) Dated- 14.09.2006	30.11. 2020	Yes	Yes	parivesh.nic.in
Expansion of Distillery Unit from 55 KLPD to 100 KLPD by Avadh Sugar & Energy Limited, Unit: Seohara	SO 1533 (E)	14.09.2006	Yes	Yes	http://environmentclearance.nic.in

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.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	None	NA	NA	NA

ASEL complies with all applicable laws and legal regulations.

Leadership Indicators

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

Parameters	FY 2022 – 23 (GJ)	FY 2021 – 22 (GJ)
From renewable sources		
Total electricity consumption (A)	6,14,334.33	7,33,337.54
Total fuel consumption (B)	71,11,175.61	69,77,185.81
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	77,25,509.94	77,10,523.35
From non-renewable sources		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	-	-

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

2. Provide the following details related to water discharged:

Parameters	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	8,50,895.00	7,78,132.00
- Please specify level of treatment	BOD <30 PPM, COD <150 PPM	BOD <30 PPM, COD <150 PPM
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
- Please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties (CETP)		
- No treatment	-	-
- With treatment – please specify level of treatment (Primary Treatment)	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	8,50,895.00	7,78,132.00

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

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

(ii) Nature of operations

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

Parameters	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	1,37,958.00	1,45,448.00
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	1,37,958.00	1,45,448.00
Total volume of water consumption (in kilolitres)	45,984.00	75,563.00
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Million ₹)	1.64	2.75
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	3,67,203.00	3,56,275.00
- Please specify level of treatment	BOD < 30 PPM, COD <150 PPM	BOD < 30 PPM, COD <150 PPM
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
- Please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	3,67,203.00	3,56,275.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Parameters	Units	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover	MT CO ₂ e / ₹ Million	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency¹

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

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

Sr. No	Initiative undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Sodium & Mercury lights replaced with LED	<ul style="list-style-type: none"> ▪ Better illumination of areas compared to sodium vapour lighting thus reducing the number of lights required. ▪ LED lights have a more stable output even when the operating power supply fluctuates, reducing the energy consumption, and ▪ LED lights have reduced life-cycle costs, thus reducing the environmental impact. 	Saved 1,23,620 KWH Energy

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

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

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 5

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.	The Indian Sugar Mills Association	National
	UP Sugar Mills Association	State
2.	Confederation of Indian Industry	National
3.	Federation of Indian Chamber of Commerce and Industry	National
4.	Associated Chambers of Commerce and Industry of India	National

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.

The company has no complaints or issues in progress regarding anti-competitive conduct. Hence, corrective actions on these issues are not applicable for ASEL.

Name of Authority	Brief of the Case	Corrective Action Taken
	NA	
	NA	

Leadership Indicators

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

NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

ASEL has made extensive contribution on varied social responsibility activities viz. promoting sanitation, health care, education and making available safe drinking water, ensuring environmental sustainability, ecological balance, eradicating hunger, poverty and malnutrition. The company however does not fall in the purview of conducting Social Impact Assessment (SIA) under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

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
-	-	-	-	-	-

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: Not Applicable

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

The company regularly engages with the community in the form of conducting group meetings with panchayat representatives. This enables the company to understand any issues or concerns that the community may have. This also gives an opportunity to the community to redress any problems or complaints following informal communication methods with the company. ASEL also has a dedicated e-mail id through which any community concerns can also be directly and formally communicated to the company.

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

Parameters	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	1.77%	2.28%
Sourced directly from within the district and neighbouring districts	77.82%	63.71%

Leadership Indicators

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

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1	Uttar Pradesh	Sant Kabir Nagar	34,12,500.00
2	Uttar Pradesh	Sitapur	17,68,870.00
3	Uttar Pradesh	Shahjahanpur	4,83,151.00
4	Uttar Pradesh	Bijnor	63,72,702.00
5	Uttar Pradesh	Kushinagar	34,12,500.00
6	West Bengal	Kolkata	90,00,000.00

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

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

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

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

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

6. Details of beneficiaries of CSR Projects

Sr. No.	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1.	NA		

PRINCIPLE9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The consumer can reach out to the company in multiple forms. For any complaints or feedback and suggestions consumer can directly contact the company telephonically or through e-mail. Any specific consumer issues can also be raised to the sales representative or channel partner with whom the customer is dealing and is in constant contact with. As part of ASEL product policy any matters raised by the customers through any mode of communication are tackled and addressed appropriately as swiftly as possible.

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

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

All necessary information as per regulatory requirements and FSSAI certification is disclosed on all our products. Note:

- Sugar bags carry information about the expiry and safe usage of the product.
- Ethanol tankers carry markings and warnings of being highly inflammable.
- The UPPCL transmission line contains "Danger" markings all over the power line.
- All the products carry reasonable precautionary narration.

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

	FY 2022 – 23			FY 2021 – 22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	Nil	Nil	No consumer complaints were received or pending	Nil	Nil	No consumer complaints were received or pending
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	Nil	Nil		Nil	Nil	
Delivery of essential services	Nil	Nil		Nil	Nil	
Restrictive Trade Practices	Nil	Nil		Nil	Nil	
Unfair Trade Practices	Nil	Nil		Nil	Nil	
Other	Nil	Nil		Nil	Nil	

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

	Numbers	Reasons for Recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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

Currently, ASEL is in process of setting up a cyber security framework, starting with a data privacy policy.

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

There are no issues with respect to advertising, data privacy or product re-calls. Hence, undertaking corrective actions on such parameters are not applicable.

Leadership Indicators

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

<http://www.birla-sugar.com/Our-Products>

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

NA

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

NA

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

NA

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole.

NA

5. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along-with impact: NA
- b. Percentage of data breaches involving personally identifiable information of customer: NA