

Annexure G

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

I-1	Corporate Identity Number (CIN)	L74900GJ2007PLC051338
I-2	Name of the listed entity	Dishman Carbogen Amcis Limited
I-3	Year of incorporation	2007
I-4	Registered office address	Dishman Corporate House, Iscon – Bopal Road, Ambli, Ahmedabad – 380058
I-5	Corporate address	Dishman Corporate House, Iscon – Bopal Road, Ambli, Ahmedabad – 380058
I-6	E-mail address	grievance@imdc.com
I-7	Telephone	02717-420 102/124
I-8	Website	www.imdc.com
I-9	Financial Year for which reporting is being done	01.04.2022 to 31.03.2023
I-10	Name of the Stock Exchange(s) where shares are listed	BSE Limited, Mumbai (BSE); and National Stock Exchange of India Limited, Mumbai (NSE)
I-11	Paid-up Capital	₹ 31.36 Crores
I-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. Harshil R. Dalal, Global CFO, Telephone: 02717-420102/124 Email: grievance@imdc.com
I-13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis

II. Products/services

II-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	Manufacturing of bulk drugs & API	We are a globally reputed Contract Manufacturing and Research ("CRAMs") player and engaged in CRAMs and manufacturing of Bulk Drugs and APIs.	100%

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

Sr. No.	Product/Service	NIC Code	% of Turnover of the entity
1	Bulk Drug & API	21001	100%

III. Operations

III-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	2	4
International	0	0	0

III-17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	As a global CRAMs player, the Company has a significant presence globally and we serve multiple states as well as multiple countries directly and through our subsidiaries.
International (No. of Countries)	

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

FY 2022-23: 89.94%

c. A brief on types of customers

We innovate to provide the highest standards of quality, reliability, and timeliness; these standards are underpinned by a wide range of capabilities in an ever-diversifying environment and range of localities to meet clients' needs. We facilitate the effective development and manufacturing of API under cGMP, in helping customers bring highly potent drugs to patients. We also have a soft-gel manufacturing facility with a wide range of technologies which means our products are manufactured to meet the highest international quality standards. All major pharmaceutical manufacturers are our valued customer.

IV. Employees

IV-18. Details as at the end of Financial Year

a. Employees and Workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	1,295	1,202	92.82%	93	7.18%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D + E)	1,295	1,202	92.82%	93	7.18%
WORKERS						
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (G)	699	696	99.57%	3	0.43%
3	Total Workers (F + G)	699	696	99.57%	3	0.43%

b. Differently abled Employees and Workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	1	1	100.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (G)	2	2	100.00%	0	0.00%
3	Total differently abled Workers (F + G)	2	2	100.00%	0	0.00%

IV-19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	3	1	33.33%

IV-20. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years)

	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	23%	19%	18%	22%	19%	15%	18%	16%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

V-21. (a) Names of holding/subsidiary/associate companies/joint venture

Sr. No	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Adimans Technologies LLP	Holding	NA	No
2	Dishman CARBOGEN AMCIS (Europe) Ltd.	Wholly owned Subsidiary	100.00%	No
3	Dishman USA Inc.	Wholly owned Subsidiary	100.00%	No
4	Dishman International Trade (Shanghai) Co. Ltd	Wholly owned Subsidiary	100.00%	No
5	Dishman CARBOGEN AMCIS Technology AG	Wholly owned Subsidiary	100.00%	No
6	CARBOGEN AMCIS Holdings AG.	Wholly owned Subsidiary	100.00%	No
7	CARBOGEN AMCIS Real Estate	Wholly owned step-down subsidiary	100.00%	No
8	CARBOGEN AMCIS (Shanghai) Co. Ltd.	Wholly owned step-down subsidiary	100.00%	No
9	CARBOGEN AMCIS AG, Switzerland	Wholly owned step-down subsidiary	100.00%	No
10	CARBOGEN AMCIS Ltd., U.K.	Wholly owned step-down subsidiary	100.00%	No
11	CARBOGEN AMCIS BV	Wholly owned step-down subsidiary	100.00%	No
12	Dishman CARBOGEN AMCIS (Japan) Ltd.	Wholly owned step-down subsidiary	100.00%	No
13	CARBOGEN AMCIS SAS	Wholly owned step-down subsidiary	100.00%	No

Sr. No	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
14	Shanghai Yiqian International Trade Co. Ltd.	Wholly owned step-down subsidiary	100.00%	No
15	Dishman CARBOGEN AMCIS (Singapore) Pte. Ltd.	Wholly owned subsidiary	100.00%	No
16	CARBOGEN AMCIS Specialities AG.	Wholly owned step-down subsidiary	100.00%	No
17	CARBOGEN AMCIS Innovations AG.	Wholly owned step-down subsidiary	100.00%	No
18	DISHMAN CARBOGEN AMCIS AG.	Wholly owned step-down subsidiary	100.00%	No
19	Dishman Biotech Limited	Wholly owned Subsidiary	100.00%	No
20	Visible Investment Limited	Wholly owned Subsidiary	100.00%	No

VI. CSR Details

VI-22.

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

(ii) Turnover (in ₹): ₹ 378.92 Crores

(iii) Net worth (in ₹): ₹ 4114.31 Crores

VII. Transparency and Disclosures Compliances

VII-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		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities		0	0		0	0	NA
Investors (other than shareholders)		0	0		0	0	NA
Shareholders	Yes, Policies which are required by the law are available on the Company's website www.imdcal.com and the policies which are internal to the Company are available on the Company's intranet portal.	2	0	The Company has designated the email Id (grievance@imdcal.com) for grievance redressal and for registering complaints from any stakeholders.	6	3*	*The complaints pending at the end of the year were resolved in the month of April, 2022.
Employees and workers		0	0		0	0	NA
Customers		0	0		0	0	NA
Value Chain partners		0	0		0	0	NA
Other (please specify)	NA	NA	NA		NA	NA	NA

VII-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.

Sr. 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	Regulatory Compliance	R/O	Company's operations are regulated by standards and guidelines of all local and global regulatory agencies, non-adherence of which may result in financial loss, penalties, and legal action. Robust compliances provide competitive advantages.	<ol style="list-style-type: none"> Standard Operating Practices (SOPs) and protocols laid down for every compliance requirement. Expert consultants for internal audits. Appropriate monitoring and enforcement activities and actions are undertaken by management. 	<p>Positive: It reflects the Company's commitment towards complying with regulatory requirements and in being a responsible business.</p> <p>Negative: Non-compliance with regulatory requirements, may affect the Company's image and impact its business continuity in the long term.</p>
2	Waste Management and Energy efficiency and carbon emissions	R/O	Waste management has been identified as a key material issue under environmental and climate change risk. The risk is addressed to emphasize on the Company's climate consciousness and its contribution towards mitigation action plans against climate change. Resource management plans and company's environment conservation strategy will highlight commitment towards improving environment preservation and its contribution towards climate change mitigation action plans.	<ol style="list-style-type: none"> Ensuring compliance through strong governance and review mechanisms, strengthening capabilities of EHS and legal compliance teams, conducting risk assessments and periodic reviews and monitoring adherence to all applicable regulatory requirements. Taking proactive initiatives towards mitigating physical and transitional risks linked to climate change. Implementing precautionary principle through ERM framework to mitigate environment risks. 	<p>Positive: The Company's focus will strengthen climate and environment initiatives. This will bolster long term value creation and enable the Company to respond effectively to rising stakeholders expectations.</p> <p>Negative: Lack of robust waste management action plan and initiative to contribute climate change could adversely impact on business operations.</p>

Sr. 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	Employees welfare, health and safety	R/O	The Company's ability to create and maintain a safe and healthy workplace that is free of injuries, fatalities and illness for all employees and ensuring fair employment practices.	The Company has implemented robust HSW (Health, Safety and Wellness) policies and is actively monitoring compliance with it. Training on safe working practices and corrective actions on reported cases are undertaken to avoid re-occurrence.	<p>Positive: Strong workforce creates a conducive work environment in addition to creating a positive approach towards workforce development</p> <p>Negative: Inability to meet the employees' expectations may result in adverse impacts on the workforce productivity and the company's growth plan in a long run.</p>
4	Data Security	R/O	Management of risks related to collection, retention and share of sensitive, confidential data and use of proprietary or user data. With a robust information security structure reduce cyber threats and ensure privacy, data security for all confidential and sensitive data.	The Company has implemented policies related to IT, cyber security risk which set mitigation strategies and internal controls. These policies are in place for protecting organisation's sensitive and confidential information and cyber threats.	<p>Positive: Smooth business process automation increases trust and credibility, improved data management and protected brand reputation.</p> <p>Negative: Breach of privacy and data security compromises trust in the business operations.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

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				
b. Has the policy been approved by the Board? (Yes/No)	The policies have been either approved by the Board or senior functional head authorised by the Board or Internal Committees in this respect.								
c. Web Link of the Policies, if available	Policies which are required by the law are available on the website of the Company www.imdcal.com and the policies which are internal to the Company are available on the intranet portal of the Company.								
2 Whether the entity has translated the policy into procedures. (Yes/No)					Yes				

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	No. While our policy and its elements are applicable to all Departments in the Company, its Joint Ventures, Subsidiaries and Contractors, the Company makes its best efforts to encourage other entities in the value chain and actively engages with them to participate in the Business Responsibility initiatives depending upon their means and resources. The Company also provides active support to other entities in the value chain to initiate their own policies and procedures towards environment protection, employee safety and welfare.								
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.	<ol style="list-style-type: none"> 1. ISO 14001:2015 for EMS, 2. ISO 9001:2015 for QMS 3. BS OHSAS 45001:2018 for Occupational, Health and Safety Management systems 4. EN/ISO 13485:2016 for Medical Device Quality Management System for Disinfectant Products. 								
5 Specific commitments, goals and targets set by the entity with defined time lines, if any.	As part of our focus on Environmental, Social and Governance (ESG) considerations, the Company is working hard and striving towards developing a well-defined ESG framework with key goals and targets in due course. These goals will encompass a range of areas aimed at driving positive environmental and social impacts while maintaining strong governance practices.								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>NA</p> <p>Once specific commitments, goals and targets are finalised as mentioned above, performance against the same will be monitored and reported.</p>								
2. 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)	<p>Dear stakeholders,</p> <p>I am pleased to present our first Business Responsibility and Sustainability Report FY 2022-23 which has become mandatory for the top 1000 listed companies in India as per SEBI's directive.</p> <p>We firmly believe that sustainability and profitability go together and in fact sustainability positively influences growth. Sustainability continues to be an essential part of our culture of innovation, and long-term commitment to our employees and communities.</p> <p>We are committed to environmental protection across all operations, aiming for continuous improvement to make our operations sustainable and resilient. We ensure our operations meet all regulatory requirements, and emphasise on reducing both direct (emissions) and indirect (eco-balance) environmental impact through 'Green Chemistry' process optimisation.</p> <p>Our commitment to responsible waste management is exemplified through our strict adherence to a zero-discharge approach for wastewater. In a strategic move, we are investing ₹47 crores to upgrade to a modern and fully automated effluent treatment plant and multiple effect evaporator (MEE). We further ensure the safe disposal of all types of solid and liquid waste, ensuring zero harm to the environment and compliance with all norms and regulations. We have transitioned various hazardous processes and chemicals to non-hazardous alternatives through comprehensive analysis. Further, we have undertaken significant tree plantation to increase the green cover at sites.</p>								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
		<p>We are continuously working on embedding sustainability throughout our supply chain system and include sustainable sourcing in our sourcing practices.</p> <p>We are committed to the health & safety of our employees and their families as well as business continuity to safeguard stakeholders' interests. This is ensured by providing a safe workplace. We have in place various standard operating procedures (SOPs), guidelines and policies for Safety, Health and Environment (SHE). Health and safety considerations are integral to our business decisions, with ongoing SHE performance measurement and reporting. Our commitment extends to pursuing world-class operational excellence in Process Safety Management (PSM) supported by internal capabilities and an inhouse team of experts.</p> <p>We have adopted a social impact perspective in everything we do. This enables us to do the right thing for stakeholders which in turn allows us to have strong and stable relationships with our stakeholders including employees, customers, and vendors. We periodically engage with all our stakeholders and address their expectations and concerns in a collaborative way. This approach allows us to have a social license to operate.</p> <p>We uphold the highest standards of governance to ensure transparency, accountability, and integrity in the organizational DNA. We have a strong policy framework, including the Code of Ethics and Business Conduct, with adequate monitoring and oversight enables ethical conduct at all levels and times. As a result, there have been no instances of fines, penalties or punishments issued to our company or its Directors and employees. We also undertake periodic training and awareness sessions to ensure all employees are aware of the internal policy and regulatory changes.</p> <p>We continue to be a responsible corporate citizen who is committed to bringing a change in this world and a positive impact on the communities through sustainable practices.</p>								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>DIN: 01540057</p> <p>Name: Mr. Arpit J. Vyas</p> <p>Designation: Global Managing Director</p>								
9	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/ No).	<p>The BRSR performance of the Company is monitored by the Board and the Global Managing Director. They are supported by the respective departmental heads depending upon the type of BRSR activities.</p>								
	If yes, provide details.									

10 Details of Review of NGRBCs by the Company:																																				
Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other - please specify)																										
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9																		
Performance against above policies and follow up action	Key BRSR personnel including the respective departmental heads assess the performance on an annual or half yearly basis depending on the type of activities. This assessment is overseen by the Global Managing Director.									Annually																										
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company adheres with the existing regulations as applicable to the Company and Periodical Certificate on applicable laws is provided to the Board of Directors by Global Chief Financial Officer/respective head of the department.									Annually																										
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.																																				
<table border="1"> <thead> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td colspan="9">No, the Company internally reviews the working of the above-mentioned policies.</td> </tr> </tbody> </table>																			P1	P2	P3	P4	P5	P6	P7	P8	P9	No, the Company internally reviews the working of the above-mentioned policies.								
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No, the Company internally reviews the working of the above-mentioned 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)	Not Applicable																																			
It is planned to be done in the next financial year (Yes/No)																																				
Any other reason (please specify)																																				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

EI-1: Percentage covered by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of directors	4 (Four).	<ul style="list-style-type: none"> BRSR Reporting Company's Core Values Code of Business Conduct Material development impacting the Company Regulatory updates 	100%

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
		<ul style="list-style-type: none"> • Compliance management • Risk and governance matters • ESG performance 	
Key Managerial personnel	2 (two)	<ul style="list-style-type: none"> • BRSR Reporting • Company's Core Values • Code of Business Conduct • Regulatory updates • Compliance management • Risk and governance matters • ESG regulatory framework and performance • Operational improvements 	100%
Employees other than BoD and KMPs	1956 (One Thousand Nine Hundred and Fifty Six)	<p>The employees/workers undergo various training/awareness sessions throughout the year. The topics covered under these sessions include</p> <ul style="list-style-type: none"> • Good Manufacturing Practice; • Good Laboratory Practices; • SOP Related Trainings; • Safety Training; • Induction Training; • Skill updating programmes; • Cyber Security; • Programmes on mental and physical well-being, and • Interpersonal skills & Leadership development. 	100%
Workers	NA The Company does not have any personnel categorised as 'workers'.	NA	NA

EI-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					
Category	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine Settlement Compounding fee	During the financial year, no penalty/fine, settlement, compounding fee, imprisonment, or any kind of punishment has been imposed on the Company or its Directors/KMPs.	NA	0	NA	NA

Non-Monetary				
Category	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine Settlement Compounding fee	NA	NA	NA	NA

EI-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.

Sr. No	Case Details	Name of the regulatory/enforcement agencies/judicial institutions
1	NA	NA

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

Yes, as part of the company's Code of Conduct for Directors and Senior Management & Employees and Whistle Blower Policy/Vigil Mechanism we have an anti-corruption and anti-bribery policy applicable to all its employees including part time/temporary/contractual employees, trainees, consultants, volunteers, and members of the Board of Directors. It is enshrined in the company's Code of Conduct for Directors and Senior Management & Employees and Whistle Blower Policy/Vigil Mechanism and can be accessed at imdc.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/CoC%20for%20Directors%20and%20Senior%20Management%20&%20Employees.pdf and <https://imdc.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/Whistle%20Blower%20Policy-Vigil%20Mechanism.pdf> respectively. The Company firmly believes and adheres to transparent, fair, and ethical governance practices to foster professionalism, honesty, integrity and ethical behaviour.

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

Category	(Current Financial Year)	(Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	Number (CY)	Remarks (CY)	Number (PY)	Remarks (PY)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

El-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.

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

Essential Indicators

El-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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D			<p>Note: The Company believes in innovation and identifying sustainable ways of conducting business activities and hence has high expenditure in R&D and Capex areas. However, such expenditure incurred specifically to improve environmental and social impacts of products and processes have not been separately recorded. Means and ways to separately record this information will be explored for reporting in future years. In the meantime, the Company is pleased to state that it undertook various projects focused on improving the environmental impacts (energy conservation, water conservation, increasing renewable energy adoption, etc.) and/or develop life-saving healthcare solutions that can help address the challenges of the environment, communities and promote better health.</p>
Capex	Refer to Note.		

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

El-2.b. If yes, what percentage of inputs were sourced sustainably?:

The Company is strengthening sustainable sourcing, production and distribution practices ensuring quality and safety of raw materials, Active Pharmaceutical Ingredient (API), intermediates and packaging materials procured from suppliers as well as of products manufactured, stored, and distributed throughout the value chain. Our Company prefers to enter long term commitments with those suppliers who fulfil their responsibility towards society as well as environment. The Company has laid down a robust process for vendor evaluation and selection mechanism. The Company also emphasises on safe transportation, optimization of logistics and reduction of vehicular air emissions. Sustainability in the operations is critically important if the Company is to deliver continued innovation. In the best interests of human beings, the Company endeavour to work with responsible suppliers who adhere to the same quality, social and environmental standards. The Company has standard operating procedures for the evaluation and selection of its vendors for sourcing of material. This includes sample approvals, performance trials, plant audit and regulatory clearances. All procurement of materials is from the approved suppliers who have responsible practices and operations with regards to ESG obligations. The Company has system of identifying or developing alternate vendors where single vendor is considered critical for business continuity. In past few years alternate sourcing for more than 90% of critical materials have been approved and regulatory approval have been received or is in process.

EI-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:

Plastic, E-waste and hazardous waste are sold/disposed to recyclers/authorized vendors respectively, while other waste is sold to recyclers with SOPs NDSH-108, NDSH-109 and NDSH-110 in place.

EI-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 Liability is applicable and an approved recycler is appointed to fulfill the EPR Liabilities.

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

Essential Indicators

EI-1. a. Details of measures for the well-being of employees (Permanent 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)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1202	1202	100%	1202	100%	0	0.00%	0	0.00%	0	0.00%
Female	93	93	100%	93	100%	93	100%	0	0.00%	0	0.00%
Total	1295	1295	100%	1295	100%	93	100%	0	0.00%	0	0.00%
Other than Permanent employees											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

EI-1.b. Details of measures for the well-being of workers. (Permanent Workers).

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other than Permanent Workers											
Male	696	0	0.00%	696	100%	0	0.00%	0	0.00%	0	0.00%
Female	3	0	0.00%	3	100%	0	0.00%	0	0.00%	0	0.00%
Total	699	0	0.00%	699	100%	0	0.00%	0	0.00%	0	0.00%

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	97.73%	0	Yes	90.79%	0	Yes
Gratuity	100%	0	N.A.	100%	0	N.A.
ESI	12.5%	0	Yes	2.63%	0	Yes
Others- please specify: NPS	4.55%	0	Yes	0.00%	0	0

El-3. 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.-

The entity has ensured that its premises/offices are accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

Yes, the entity has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. It can be found on the website on the below link. www.imdcal.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/Non%20Discrimination%20&%20Equal%20Opportunity%20Policy.pdf

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

Category	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	100	66.67	0	0
Total	100	66.67	0	0

El-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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not applicable
Other than Permanent Workers	Yes. Grievance Redressal is a part of Company's code of business ethics and conduct which is applicable to all employees, suppliers, business partners, contractual workers etc. In case of any grievance, the concerned personnel provide a written application to the local HR team and the matter is appropriately investigated and actioned based on the escalation matrix. The Company also has a robust Whistle Blower Policy – Vigil Mechanism that provides a channel to employees, workers, and other stakeholders to raise concerns and issues and it provides a meaningful mechanism to redress it.
Permanent Employees	
Other than Permanent Employees	Not applicable

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

Category	FY2022-2023			FY2021-2022		
	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	1295	0	0.00%	1168	0	0.00%
Male	1202	0	0.00%	1082	0	0.00%
Female	93	0	0.00%	86	0	0.00%
Total Permanent Workers	0	0	0.00%	0	0	0.00%
Male	0	0	0.00%	0	0	0.00%
Female	0	0	0.00%	0	0	0.00%

EI-8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	1,202	669	55.66%	316	26.29%	1,082	461	42.60%	290	26.80%
Female	93	32	34.41%	10	10.75%	86	24	27.91%	10	11.63%
Total	1,295	701	54.13%	326	25.17%	1,168	485	41.52%	391	80.62%
Workers										
Male	696	349	50.14%	349	50.14%	640	292	45.63%	292	45.63%
Female	3	1	33.33%	1	33.33%	2	1	50.00%	1	50.00%
Total	699	350	50.07%	350	50.07%	642	293	45.64%	293	45.64%

EI-9. Details of performance and career development reviews of employees and workers

Category	FY2022-2023			FY2021-2022		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,202	554	46.09%	1,082	119	11.00%
Female	93	36	38.71%	86	4	4.65%
Total	1,295	590	45.56%	1,168	123	10.53%
Workers						
Male	696	0	0.00%	640	0	0.00%
Female	3	0	0.00%	2	0	0.00%
Total	699	0	0.00%	642	0	0.00%

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

A Robust Health & Safety Management system has been implemented by the entity since its inception. OHMS is backed by EHSQ policy and various SOPs implemented across the Bavla & Naroda Manufacturing sites. It focuses on Hazard identification, its prevention, regular biological monitoring of employees and trainings.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The entity identifies work-related hazards and assesses risks through a combination of procedures, such as a daily walk-through survey, a permit to work procedure for non-routine work, and HIRA and HAZOP studies for routine activities.

EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, we have processes for workers to report work-related hazards and to remove themselves from such risks.

EI-10.d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes. Entity does provide non - occupational health services to employees/workers like the following:

- medi-claim policy for employees, family, and parents,
- on site medical treatment of illness,
- care during phase of pandemic and vaccination,
- on site wellness initiatives like yoga, diet & nutrition lectures,
- sessions on female health matters,
- guidance on life style related diseases.

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

Safety Incident/Number	Category	FY2022-2023	FY2021-2022
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	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

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

The Company also has a strong health and safety culture within the organisation. To ensure a safe and healthy workplace, the entity has implemented Process Hazard Assessments (PHA), Standard Operating Procedures (SOPs), Employee Participation, Training, and Mechanical Integrity (MI). Statutory inspections and certifications are conducted for all equipment. Near-miss reporting and corrective action for a safe workplace is undertaken. Training is imparted as per training needs to all employees and workers. Workplace monitoring is conducted, Regular safety inspection is conducted to identify and unsafe act and unsafe conditions.

El-13. Number of complaints on the following made by employees and workers

	FY2022-2023			FY2021-2022		
	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	0.00	0.00	There is no working condition or health & safety related complaint received from employees or workers.	0.00	0.00	There is no working condition or health & safety related complaint received from employees or workers
Health & Safety	0.00	0.00		0.00	0.00	

El-14. Assessments for the year:

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

El-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.-

There are no major observations that have been highlighted during assessments. However, we are always proactive and take pre-emptive actions to further enhance safety within our organisation.

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

Essential Indicators

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

Stakeholders of the company have been mapped through a formal process of consultations at all levels of operations. The Company's key stakeholders include employees, customers, government & regulatory authorities, shareholders and investors, NGOs, and local communities around its sites of operations. The process of identifying key stakeholder groups at the Company involves a comprehensive analysis of the company's operations, stakeholder consultation, consideration of legal and regulatory requirements, assessment of impacts, and alignment with industry best practices. By undertaking this diligent process, we strive to foster constructive relationships, address concerns, and meet the expectations of its diverse range of stakeholders.

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

Sr. No	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
1	Employees	No	Conference Room meetings, emails, employee engagement surveys, grievance mechanisms, training activities, senior management interactions, and appraisals.	Annual, half yearly and on needs basis.	Employee well-being and satisfaction is an integral part of the Company's growth strategy. Employee engagement through various means of communication provides an insight into the key action areas for employee well-being and growth. The key areas of concerns are, learning and development, professional growth, well being initiatives, employee recognition, fair remuneration, and work life balance.
2	NGOs	No	Direct engagement at the project site, CSR activities and project team engagement, and visit to NGO facilities and offices	Annual and on needs basis.	<ul style="list-style-type: none"> • Provide support to NGOs for social upliftment • Ensure communities we operate in are supported through a network of NGOs • Creating shared value
3	Local Communities	Yes, based on predefined criteria such as income, gender, etc.	CSR activities, local community visits	Annual, regular and on a continuous basis.	Ensuring community growth and development with regards to employment, healthcare, sanitation, education & knowledge enhancement and social care and concern etc.
4	Government and Regulatory Authorities	No	By email, phone, in person, and meetings (visual and/or face to face)	Annual, event driven and on needs basis	We believe in full compliance with all the regulations. In the fast-changing world of sustainability related regulations and laws, we interact with the Government and Regulators to deep dive into requirements for our Company, and pharmaceutical sector in general.

Sr. No	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
5	Customers (B2B)	No	Customer feedback forms, emails, telephone calls, in person meetings	Annual, regular and on a continuous basis	<ul style="list-style-type: none"> Ensuring customer satisfaction and needs are met Resolving customer grievances
6	Shareholders and Investors	No	Earning calls, Meetings, Investor Conferences, Annual General Meetings, Website, Website Information, Quarterly/Annual Results	Annual, Quarterly, on a needs basis	To discuss about business performance and outlook, details of the announced events and to discuss about concerns/ issues (if any) and to ensure transparency and accountability.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY2022-2023			FY2021-2022		
	Total (A)	No. of employees/workers covered (B)	%(B/A)	Total(C)	No. of employees/workers covered (D)	%(D/C)
Employees						
Permanent	1,295	1,242	96.00%	1,168	1,152	98.60%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	1,295	1,242	96.00%	1,168	1,152	98.60%
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	699	699	100.00%	642	642	100.00%
Total Workers	699	699	100.00%	642	642	100.00%

EI-2. Details of minimum wages paid to employees, in the following format:

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent	1,295	0	0.00%	1,295	100.00%	1,168	0	0.00%	1,168	100%
Male	1,202	0	0.00%	1,202	100.00%	1,082	0	0.00%	1,082	100%
Female	93	0	0.00%	93	100.00%	86	0	0.00%	86	100%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Workers										
Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	699	175	25.04%	524	74.96%	642	140	21.81%	502	78.19%
Male	696	175	25.14%	521	74.86%	640	140	21.88%	500	78.13%
Female	3	0	0.00%	3	100.00%	2	0	0.00%	2	100.00%

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

Category	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	6	11,00,000	2	64,00,000
Key Managerial Personnel	2	1,19,81,726	1	9,87,734
Employees other than BoD and KMP	1200	4,20,000	92	3,60,000
Workers	0*	N.A.	0*	N.A.

* The Company does not have any permanent workers.

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

Yes, we have a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business, with separate committees/individuals for Canteen, POSH, Safety, Insurance, Social Benefits, Post Employment Benefits and Administration related rights of employees.

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

We have internal mechanisms in place to redress grievances related to human rights issues, including separate committees/individuals for various topics such as canteen, POSH, safety, insurance, social benefits, post employment benefits and administration rights, as well as processes for written or email-based complaints with immediate investigation and addressing of grievances.

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

	FY 2022-2023			FY 2021-2022		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	N.A.	0	0	N.A.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	0	0	N.A.	0	0	N.A.

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

We have implemented policies to inform and deter against any type of discrimination or harassment including to the complainant. These policies include the Policy on Sexual Harassment of Employees and the Whistle Blower Policy – Vigil Mechanism to protect women from harassment. Our policy requires the entire process of making a complaint under discrimination and harassment to be handled with utmost confidentiality. Any person handling or dealing with any such complaint contravenes our internal policies relating to confidentiality shall be liable for penalty. Also, our whistle blower policy provides necessary safeguards to all whistle blowers and stakeholders.

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

Yes, it certain extends to Business Associates/Joint Ventures/Contractors. Human Rights are fundamental in nature and applicable universally. The Company respects the Human Rights Principle and has developed its policies which are aligned to such principles in all its day-to-day operations. The Company is committed to promotion of human rights, in spirit and action. The Company strives to provide a non-discriminatory and harassment-free work-place for all its employees and contractual staff.

EI-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%
Others - please specify	NA

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

No significant risks or concerns were identified or had arisen from the above assessments. We have a continuous improvement mentality and hence continually monitor such matters and take adequate preventative and corrective actions as and when necessary.

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

Essential Indicators

EI-1. Details of total energy consumption (in Joules or multiples) and energy intensity.

Parameter	FY 2022-2023	FY 2021-2022
Total electricity consumption (A)	69,780.45	77,731.49
Total fuel consumption (B)	10,34,346	7,58,692
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	11,04,126.45	8,36,423.49
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	2913.86 GJ/ Crore	3782.11 GJ/ Crore
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

EI-1. 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

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

El-3. Provide details of the following disclosures related to water, in the following format: Water withdrawal by source (in kilolitres)

Parameter	FY 2022-2023	FY 2021-2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Ground water	50,634	40,883
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	50,634	40,883
Total volume of water consumption (in kilolitres)	50,634	50,634
Water intensity per rupee of turnover (Water consumed/turnover)	133.6265 KL/Crore	184.8632 KL/Crore
Water intensity (optional) – the relevant metric may be selected by the entity.	-	-

El-3. 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, an external agency (BVQI) has carried out an assessment/evaluation/assurance.

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

Yes, the entity has implemented a Zero Liquid Discharge system with primary, secondary, and tertiary treatment facilities. This includes an effluent treatment plant, solvent stripper, multiple effect evaporator, aromatics recovery unit and reverse osmosis unit.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	ppm	58.07	67.64
SOx	ppm	71.72	84.26
Particulate matter (PM)	mg/Nm ³	165.02	214.03
Persistent organic pollutants (POP)	NA	0	0
Volatile organic compounds (VOC)	NA	1.52	1.98
Hazardous air pollutants (HAP)	NA	0	0
Others – please specify	NA	0	0

El-5. 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, external assessment by M/s Shree Green Environmental Laboratories and M/s Nirma University has been carried out, both of which are GPCB approved Schedule II and Schedule I auditors respectively in addition to annual third-party audit by BVQI.

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

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ E	68,113.60	48,975.80
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)	TCO ₂ E	15,700.60	17,489.60

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 1 and Scope 2 emissions per rupee of turnover	TCO2E/rupee of turnover	221.19 TCO2E/Crore	300.54 TCO2E/Crore
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	TCO2E/KG of Bulk Drugs & API	0.06	0.05

El-6. 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 have integrated management system for QMS, EMS, SMS (ISO IMS System). Every year, a third party agency, BVQI has carried out an audit.

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

No. However, we are focusing on energy efficiency through process improvements and investments in newer technologies. Over the years, the Company has implemented a number of measures to reduce green house gas emissions including use of natural gas and agro waste as fuel. We have also adopted a general practice to have green measures for our manufacturing plants like plantation on the boundary wall with plants, and rainwater harvesting.

El-8. Provide details related to waste management by the entity, in the following forma:

Parameter	FY 2022-2023	FY 2021-2022
Total Waste generated (in metric tonnes)		
Plastic waste (A)	36,615	30,115
E-waste(B)	659	0
Bio-medical waste (C)	45.52	23.51
Construction and demolition waste (D)	0	0
Battery waste (E)	1,040	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3,913.62	1,671.87
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	781.22	139.50
Total (A + B + C + D + E + F + G + H)	43,054.36	31,949.88
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled	36,615	30,115
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	36,615	30,115
Category of waste - E-Waste		
(i) Recycled	659	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	659	0
Category of waste - Battery waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	1,040	0
Total	1,040	0

Parameter	FY 2022-2023	FY 2021-2022
Category of waste - Other Hazardous waste		
(i) Recycled	2,961.53	1,391.81
(ii) Re-used	4.63	5.07
(iii) Other recovery operations	0	0
Total	2,966.16	1396.88
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Bio-medical Waste		
(i) Incineration	45.52	23.51
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	45.52	23.51
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	0	0
(ii) Landfilling	809.48	138.59
(iii) Other disposal operations	137.98	136.40
Total	947.46	274.99
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0	0
(ii) Landfilling	781.22	139.50
(iii) Other disposal operations	0	0
Total	781.22	139.50

El-8. 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, assessment/evaluation/assurance has been carried out by GPCB Approved Schedule I Auditor and BVQI annually.

El-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 Company has adopted a strategy to reduce the usage of hazardous and toxic chemicals in our products and processes and has also implemented practices to manage such wastes, such as selling hazardous waste, plastic waste and e-waste to GPCB/CPCB approved vendors and recyclers and the sale of other wastes such as paper to vendors who can recycle them for reuse. We do not use single-use plastics or non-standard plastics in the premises, and we follow pre-validated standard procedures in manufacturing to avoid rejection and off-specifications. We also have established Standard Operating Procedures (SOPs) for Hazardous Waste Management (NDSH-101, NDSH-108, NDSH-109, and NDSH-110).

El-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	N.A.	N.A.	N.A.

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

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
1	DCAL - Proposed expansion of product range	5(F) SIA/GJ/IND/426084/2023	14/04/2023	EXTERNAL AGENCY	Yes	https://environmentclearance.nic.in/TrackStateproposal.aspx?type=TOR&status=TOR_new&statername=Gujarat&pno=SIA/GJ/IND3/426084/2023&pid=242368

El-12. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes

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

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

Essential Indicators

El-1.a. Number of affiliations with trade and industry chambers/associations.

The Company is associated with 3 (three) trade and industry chambers/associations.

El-1.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	Gujarat Chamber of Commerce & Industry (GCCCI)	State
2	Confederation of Indian Industry (CII)	National
3	Pharmaceuticals Export Promotional council of India (Pharmexcil)	National

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

S. No.	Name of authority	Brief of the case	Corrective action taken
1	N.A.	For the reporting year, there were no cases issued against the Company for issues pertaining to anticompetitive conduct based on adverse orders from regulatory authorities.	NA

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**Essential Indicators**

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

S. No.	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
1	As per Companies (Corporate Social responsibility Policy) Rules, 2014, the Company is not required to undertake impact assessment of its CSR Project through an independent agency since average CSR obligation of the Company is less than ₹ 10 crores in the three immediately preceding financial years. However, the Company undertakes timely impact assessments of CSR projects under implementation to ensure their desired impact and continued sustenance. The impact assessment is also presented to the CSR Committee.	NA	NA	NA	NA	NA

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
1	NA	NA	NA	NA	NA	NA

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

We are taking suitable and sufficient actions to address complaints received from stakeholders. We ensure timely follow up on closure of the issues to avoid reoccurrence of such complaints. Our Whistle Blower Policy - Vigil Mechanism has specific clauses and a systematic operational procedure to act on stakeholder grievances. The Policy also outlines the reporting procedure and investigation mechanism to be followed.

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

Category	FY 2022-2023	FY 2021-2022
Directly sourced from MSMEs/small producers	11.75%	4.88%
Sourced directly from within the district and neighbouring districts	59.84%	50.61%

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

Essential Indicators

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

A written procedure for handling of complaints is available. Quality Assurance (QA) personnel are responsible for logging, classifying, investigating the complaint and for maintaining records. The QA person shall investigate the customer complaint along with concern department/s. A written report is prepared with investigation details, root cause, conclusion, and corrective and preventive actions. The QA-Head will follow through the status of actions being taken. The reports are reviewed for root cause adequacy and corrective and preventive action by the QA Head before closing the complaints.. In case complaint is minor or major, it shall be completed within 30 working days and if critical, it shall be completed within 20 working days from the receipt date of the complaint.

EI-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	N.A.*
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

*The Company is in the B2B space and manufactures products which become input materials for other Pharmaceutical companies. There are no specific environmental and social parameters relevant to our products. The Company adheres to all environmental norms and follows socially progressive and sustainable policies and practices. The Company exhibits it's environmental and social credentials through its publicly available documents, for e.g. Annual Report.

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

	FY2022-2023			FY2021-2022		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0

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

Category	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

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

Yes, the Company has a Cyber security and information security policy. It can be found on the website on the below link. <https://imdcsl.com/images/files/Investor-Relations/Policies%20of%20Dishman%20Carbogen%20Amcis%20Limited/Information%20and%20Cyber%20Security%20Policy.pdf>.

EI-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. - N.A.

For and on behalf of the Board of Directors

Date: 9th August, 2023
Place: Ahmedabad

Janmejy R. Vyas
Chairman
DIN - 00004730