



Date: 18 July 2024

To  
Secretary  
Listing Department

To  
Secretary  
Listing Department

**BSE Limited**

Department of Corporate Services Phiroze  
Jeejeebhoy Towers Dalal Street, Mumbai – 400 001  
Scrip Code : 540902  
ISIN : INE371P01015

**National Stock Exchange of India Limited**

Exchange Plaza, Bandra Kurla Complex, Mumbai  
– 400 050  
Scrip Code : AMBER  
ISIN : INE371P01015

Dear Sir/Ma'am,

**Subject: Business Responsibility and Sustainability Reporting**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for Financial Year (FY) 2023- 24, which also forms part of the Annual Report for FY 2023-24, submitted to the Exchanges on 18 July 2024.

This will also be hosted on the Company's website, at [www.ambergroupindia.com](http://www.ambergroupindia.com).

This is for your information and further dissemination.

**Thanking You,  
Yours faithfully**

**For Amber Enterprises India Limited**

**(Konica Yadav)  
Company Secretary and Compliance officer  
Membership No. : A30322**

Encl: as above

**Amber Enterprises India Limited**

**Corp. Address:**  
Universal Trade Tower, 1st Floor, Sector 49, Gurgaon-1 22018  
Tel.: +91 124 3923000 | Fax: +91 124 3923016,17

**Regd. Office:**  
C-1, Phase II, Focal Point, RajpuraTown-140401, Punjab  
Tel.: +91 1762 232126, 232646 | Fax: +91 1762 232127

**ANNEXURE - F**

**BUSINESS  
RESPONSIBILITY  
& SUSTAINABILITY  
REPORT**



**B  
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R**  

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**2024**

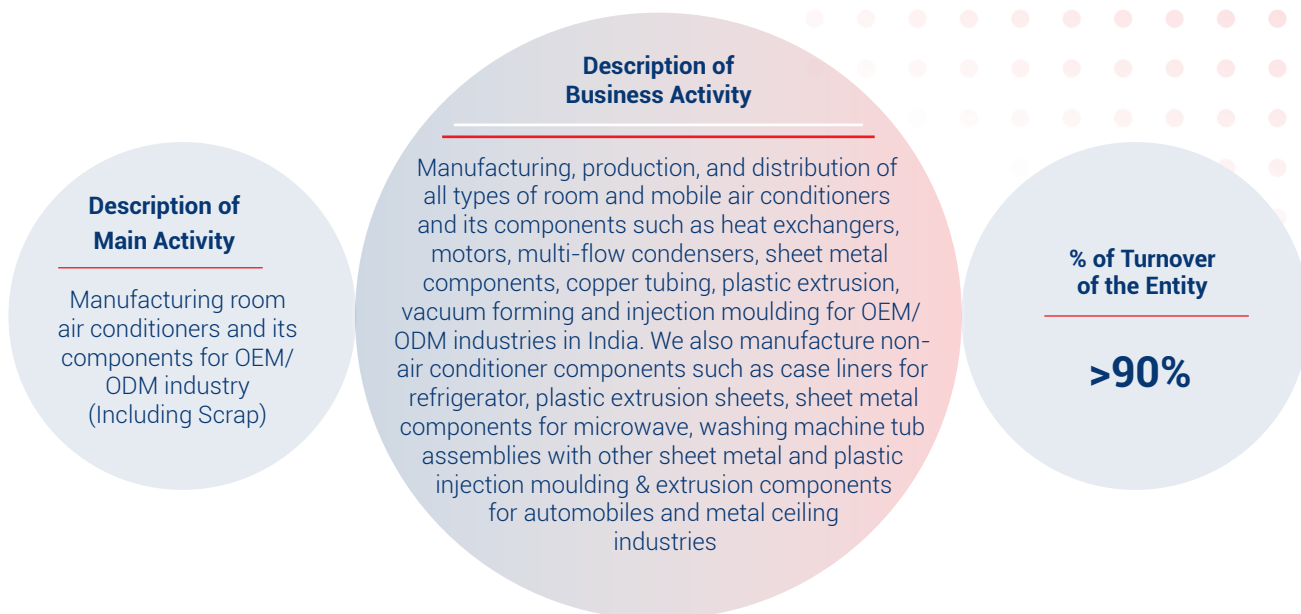
## SECTION A: GENERAL DISCLOSURES

### I. DETAILS OF THE ENTITY

1	Corporate Identity Number (CIN) of the listed entity	L28910PB1990PLC010265
2	Name of the listed entity	Amber Enterprises India Limited
3	Year of incorporation	1990
4	Registered office address	C-1, Phase-II, Focal Point, Rajpura Town, Punjab-140 401
5	Corporate address	Universal Trade Tower, 1 <sup>st</sup> Floor, Sector-49 Sohna Road, Gurgaon - 122 018
6	E-mail	info@ambergroupindia.com
7	Telephone	+91 124 3923000
8	Website	www.ambergroupindia.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. National Stock Exchange of India Ltd.
11	Paid-up capital	₹ 3,369.37 Lakh
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Konica Yadav Company Secretary and Compliance Officer Address: Universal Trade Tower, 1 <sup>st</sup> Floor, Sector-49, Sohna Road, Gurgaon - 122 018 Tel: +91 124 3923000
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures in this report are made on consolidated basis, unless otherwise stated
14	Name of assurance provider	N.A.
15	Type of assurance	N.A.

## II. PRODUCTS/SERVICES

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

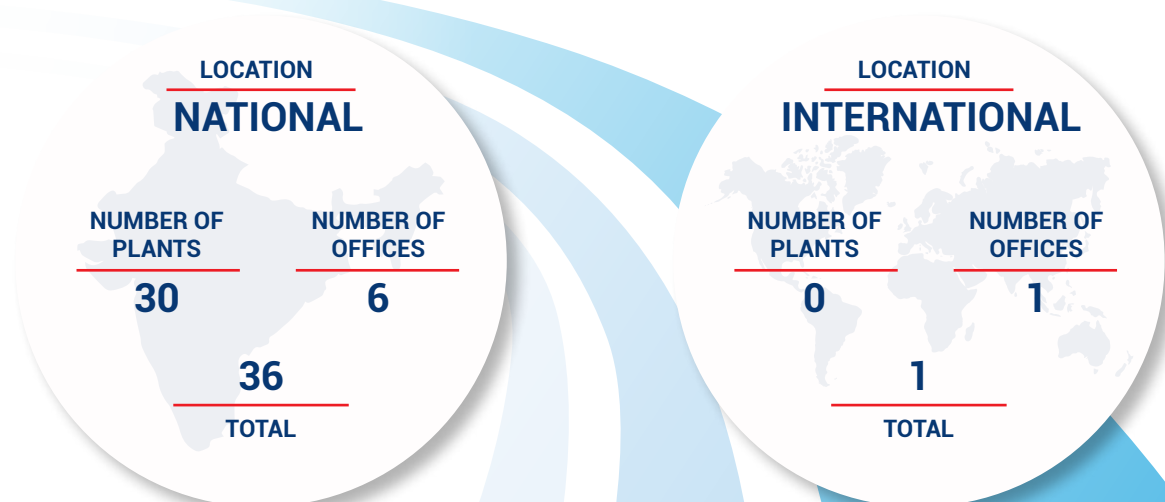


### 17. Products/Services sold by the entity (accounting for 90% of the entity's turnover):

Product/Service	NIC Code	% of Total Turnover Contributed
Air conditioners and its components (Including Scrap)	28192	>90%

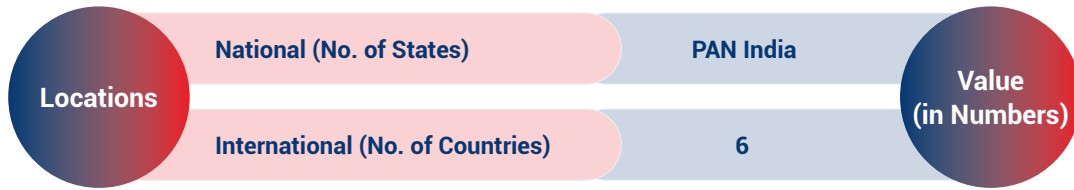
## III. OPERATIONS

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



## 19. Markets served by the entity:

### a. Number of locations



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

The contribution of exports as a percentage of the total turnover of Amber Enterprises India Limited on standalone basis is 0.10%.

### c. A brief on types of customers:

We provide business-to-business solutions for Complete Room Air Conditioners ("RACs") including Window Air Conditioners ("WACs"), Indoor Units ("IDUs") and Outdoor Units ("ODUs") of Split Air Conditioners ("SACs") and Air Conditioners for Railways, Metro Trains, Buses, Defence, components/sub-components of rolling stock etc. Heat exchangers, Multi-Flow Condensers, Sheet Metal Components, System Tubing, Motors, Printed Circuit Board Assembly, Printed Circuit Boards, Cross Flow Fans, Injection Moulding Components and other components. Apart from this, we manufacture components for the other consumer durables and automobiles such as case liners for refrigerators, plastic extrusion sheets for consumer durables, sheet metal components for various consumer durables/appliances, automobile sector and metal ceiling industries. We serve more than 20 OEM/ODM customers, some of our esteemed customers include Fujitsu general, LG, Voltas, Panasonic, Samsung, Mitsubishi, Godrej, Bluestar, Daikin Reliance and Croma, among others.

## IV. EMPLOYEES

### 20. Details as at the end of Financial Year 2023-24:



#### a. Employees and workers - including differently abled (Financial Year 2023-24):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1,990	1,904	95.68%	86	4.32%
2.	Other than permanent (E)	44	40	90.90%	4	9.09%
3.	Total Employees (D + E)	2,034	1,944	95.58%	90	4.42%
<b>WORKERS</b>						
4.	Permanent (F)	1,942	1,914	98.55%	28	1.44%
5.	Other than permanent (G)	12,962	10,631	82.01%	2331	17.98%
6.	Total Workers (F + G)	14,904	12,545	84.41%	2359	15.83%

**b. Differently abled employees and workers (Financial Year 2023-24):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	1990	0	0	1	0.050%
2.	Other than permanent (E)	44	0	0	0	0
3.	Total differently abled employees (D + E)	2034	0	0	1	0.049%
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	1942	4	0.206%	0	0
5.	Other than permanent (G)	12962	2	0.015%	0	0
6.	Total differently abled workers (F + G)	14904	6	0.040%	0	0

**21. Participation/Inclusion/representation of women \***

		No. and Percentage of Females		
		Total (A)	No. (B)	% (B/A)
	Board of Directors	6	1	16.66%
	Key Management Personnel	3	1	33.33%

\*Standalone basis

**22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)**

	Financial Year 2023-24 (Turnover rate in current FY) (%)			Financial Year 2022-23 (Turnover rate in previous FY) (%)			Financial Year 2021-22 (Turnover rate in the year prior to the previous FY) (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	26.84%	38.37%	27.34%	27.12%	42%	27%	23.5%	24%	23.5%
Permanent workers	28.89%	28.57%	28.89%	19.5%	3.4%	19%	17.9%	5.3%	17.8%

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

### 23. (a) Names of holding / subsidiary / associate companies / joint ventures

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)
PICL (India) Private Limited	Wholly owned subsidiary	100%	Yes
Appserve Appliance Private Limited	Wholly owned subsidiary	100%	Not Operational
Sidwal Refrigeration Industries Private Limited	Wholly owned subsidiary	100%	Yes
Amber Enterprises USA INC.	Wholly owned subsidiary	100%	Yes
IL JIN Electronics (India) Private Limited	Subsidiary	70%	Yes
Ever Electronics Private Limited	Subsidiary	70%	Yes
Amberpr Technoplast India Private Limited	Wholly owned subsidiary	100%	Yes
Pravartaka Tooling Services Private Limited	Subsidiary	60%	Yes
Stelltek Technologies Private Limited	Joint Venture of ILJIN	50%	No (Recently incorporated as a Joint Venture company on 26 December 2023)
Ascent Circuits Private Limited	Subsidiary of ILJIN	60%	No (Acquired by ILJIN on 2 February 2024)
Shivaliks Mercantile Private Limited	Joint Venture of Sidwal	49%	No (Became a Joint Venture of Sidwal on 13 February 2024)
AT Railway Sub Systems Private Limited	Wholly owned subsidiary of Sidwal	100%	No (Recently incorporated on 15 March 2024)

## VI. CSR DETAILS

24.

i.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No):	Yes
ii.	Turnover (in ₹) (2023-24):	₹ 4,50,467.24 Lakh (Standalone)
iii.	Net worth (in ₹) (2023-24):	₹ 1,71,396.96 Lakh (Standalone)

## VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Contact - <a href="https://www.ambergrouppindia.com/">https://www.ambergrouppindia.com/</a>	0	0	None	0	0	None
Investors (Other than shareholders)	Yes, Investor relations - <a href="https://www.ambergrouppindia.com/">https://www.ambergrouppindia.com/</a>	0	0	None	0	0	
Shareholders	Yes, Investor relations - <a href="https://www.ambergrouppindia.com/">https://www.ambergrouppindia.com/</a>	8	0	None	3	0	
Employees and workers	Yes, The Company organises a HR help desk for employees and workers at each facility once every week. Employees and workers may also directly reach out to the HR department at their respective locations at any given point of time.	49	0	Queries/grievances related to salaries, wages, transport, canteen facility or any other issues associated with plant facilities are addressed during these sessions. The Company make dedicated efforts and ensure that these grievances are resolved these within a week.	34	0	
Customers	Contact - <a href="https://www.ambergrouppindia.com/">https://www.ambergrouppindia.com/</a>	1061	14		657	0	
Value Chain Partners	Yes Grievances/queries received from value chain partners are addressed through designated sourcing leads.	43	0	Grievances/queries related to payments, vehicle unloading, and rejection-related disputes are addressed and resolved by sourcing leads.	112	0	Grievances/queries related to delay in payments plan, forecast mismatch, vehicle unloading and rejection settlement are addressed and resolved by sourcing leads.



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

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








**Opportunity**










**Risk**

Material 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)
Product quality & safety 		Product quality and safety is not merely a legal and ethical obligation for a business. Ensuring product quality and safety provides a valuable opportunity to enhance brand reputation, increase customer trust and win competitive advantage over peers.		Positive: Prioritising product quality and safety can lead to increased revenue and profitability as a result of improved operational efficiency, reduced risk of recalls, and enhanced market share.
Ethics & compliance 		Ethics and compliance are critical consideration for our business. Prioritising legal compliance, ethical leadership, and fair business practices, helps build trust among stakeholders and mitigate business risk which are essential for long-term business success.		Positive: Promoting ethics & compliance within business strategy can help to mitigate financial losses or liabilities, improve risk management, respond effectively to market transitions and gain stakeholder trust.
Research & development 		Research & development is crucial for business innovation and growth, development of new products and improvement of existing products and processes. R&D creates significant opportunities in terms of competitive advantage, generation of new revenue streams through diversified product portfolio, and improved operational and resource efficiency.		Positive: Undertaking R&D activities can be slightly expensive in the short term, however, a sound long-term R&D strategy can significantly contribute towards business growth through increased revenues (development of new products and technologies), improved efficiency of manufacturing processes, competitive advantage etc.

Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Climate action</p> 		<p>Climate change has a significant impact on businesses. There are several risks that a business can face due to climate change including physical risk, regulatory risk, financial risk, and reputational risk.</p> <p>GHG Emission and energy management are key essential climate actions that businesses can take up to reduce their carbon footprints. Additionally, resource depletion and environmental degradation poses the risk of resource availability for businesses and may affect their operations.</p>	<p>To mitigate risks associated with climate change and take the opportunities presented by climate change, Amber has adopted a strategic approach to sustainability, to continuously monitor and track our environmental performance. Amber has taken the following mitigation measures as part of its climate action strategy:</p> <ol style="list-style-type: none"> <li>1. Adopting climate-resilient and clean technologies in business operations and processes</li> <li>2. Implement energy efficiency measures across all the facilities</li> <li>3. Invest in renewable energy sources such as solar to reduce reliance on non-renewable sources</li> <li>4. Investments in research and development to manufacture climate-resilient products and services</li> <li>5. Responsible utilisation of resources and minimization of environmental impact of business</li> </ol>	<p>Negative:</p> <p>In case of failure to manage risks associated with climate change, a business may experience financial losses, damage to reputation and loss of competitive advantage.</p>

Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Occupational health and safety</p> 		<p>Occupational health and safety (OHS) is an important focus area of our business to create a safer and healthier workplace for our people.</p> <p>Amber aims to ensure zero time loss due to workplace accidents or injuries. Company has adopted comprehensive OHS strategy, which includes workplace hazard identification and assessment, implementation of hazard controls, OHS awareness and training, along with regular audits.</p>	<p>We conduct regular safety trainings for all our employees and workers. A Gemba Walk is performed by Plant Heads and entire team across our manufacturing facilities, and we also conduct monthly hygiene audits. We have immediate access to and tie-ups with hospitals in case of any unfortunate incident and ensure all our workforce is covered under medical insurance. A fire brigade and an internal team of trained first aiders are available at each of the manufacturing facilities. Safety committees are formulated at each facility and quarterly safety mock drills are conducted for hands-on experience in case of any mishaps.</p>	<p>Positive:</p> <p>Investing in OHS helps to create a safe and healthy workplace. It promotes well-being of employee and reduces the risk of workplace accidents and inquires while gaining business benefits such as improved productivity, reduced liability costs (medical expenses, compensation claims or potential legal liabilities) and production loss, enhanced employee satisfaction, improved stakeholder relationship (employee, investor, regulators etc.) and overall enhanced brand reputation.</p> <p>In case of any incident, we share the complete learnings and preventive &amp; corrective measures taken across the entire amber group so that each plant takes proactive measure to avoid any future recurrence.</p>
<p>Labor and human rights</p> 		<p>Labour and human rights are essential components of any business, as they impact the well-being and dignity of workers and employees.</p> <p>As a responsible business entity, Amber respects and promotes labor and human rights across its operations and value chain. We prohibit child labor, forced labor and discrimination of any kind over caste, creed, religion, colour, or gender.</p> <p>We make sure that all our workers and employees have fair pay, safe working conditions, and the ability to engage in collective bargaining.</p>	<p>Every manufacturing location at Amber has a dedicated HR Team which ensures Labour &amp; Human rights are well adhered and provide cohesive atmosphere to mitigate risks ensuring motivated culture is in place.</p>	<p>Positive:</p> <p>In addition, being ethical and legal obligations but also have significant benefits for business such as increased employee satisfaction, improved industrial relations and reputation, reduced legal and financial risks.</p>

Material 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)
Environmental management 		<p>Environment management is necessary due to a growing concern for the protection of natural resources and environmental surroundings. Environmental management provides valuable opportunities for any business to reduce operational costs, minimise environmental footprint and comply with regulations.</p>		<p>Positive: Environmental management practices involve upfront costs; however, the long-term benefits far outweigh these costs. By improving efficiency, reducing operational costs, complying with regulations, and attracting environmentally conscious customers, a business can improve its financial performance and competitiveness in the marketplace.</p>
Material handling and waste management 		<p>Material handling and waste management are two interlinked areas that businesses can prioritise to reduce their environmental impact and improve their sustainability performance.</p> <p>Material handling helps minimise waste generation by optimising the use of raw materials, while waste management ensures compliance with environmental regulations and minimises the impact of waste on the environment.</p> <p>Implementation of an effective management process for waste and materials can lead to cost savings and increased productivity.</p>		<p>Positive: Effective material handling and waste management can help businesses save costs savings on raw materials sourcing. Also, it provides significant opportunities for businesses to drive innovation and improve brand reputation.</p>






Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Supply Chain Management</p> 		<p>Supply chain management can be a significant risk factor for businesses, particularly for those that rely heavily on their supply chains to operate. Some of the key risks posed by supply chain are:</p> <ul style="list-style-type: none"> <li>• Strategy risk: The risk Risk of losing confidential information such as trade secrets, ideas, and intellectual property</li> <li>• Financial risk: The financial health of value chain partners determines the continuity of their operations.</li> <li>• Compliance risk: Adherence to compliances by value chain partners</li> <li>• Operational risk: Whether value chain partners have adequate resources.</li> </ul>	<p>To mitigate supply chain risks, businesses should have robust supply chain management strategy, diversified supplier base and regular monitoring of the supply chain.</p> <p>On the similar line, a Amber, we have adopted number of measures to mitigate risks associated with supply chain, some of which include:</p> <ul style="list-style-type: none"> <li>• Group-wide standard procurement procedures are implemented</li> <li>• Sourcing teams are trained to ensure and maintain data accuracy and sanity</li> <li>• Use of technology and digital transformation tools for forward and reverse auction, vendor portals, quality management to evaluate and mitigate the strategic and compliance risks.</li> </ul>	<p>Negative:</p> <p>Risk associated with supply chain can have significant financial implications. Disruptions in supply chain can result increased operational costs and loss of revenue. Additionally, supply chain disruptions that arise from ethical or legal violations can lead to legal and regulatory costs, fines, and legal liabilities.</p>
<p>Community relations</p> 		<p>Community relations refers to the interaction and relationships that a business has with communities in areas which it operates. This involves engaging with local stakeholders and community members including residents, government bodies, NGOs, and other groups to understand their needs, concerns, and expectations.</p> <p>Effective community relations can help business to build trust, establish a positive reputation and gain support for their operations.</p> <p>Amber, through its CSR activities, regularly engages with local communities and contributes to the social and economic development of the communities where they operate.</p>		<p>Positive:</p> <p>Effective community relations can help our business build a positive reputation, establish a social license to operate, and contribute to the social and economic development of communities. By engaging with local stakeholders and showing commitment to social responsibility can help business in creating long-term value for both our stakeholders and shareholders.</p>

Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Human capital</p> 		<p>Human capital can be a significant driver of business success. By investing in its employees' skills, knowledge and development, a business can drive innovation, productivity, and growth, while retaining top talent.</p> <p>Some of the interventions undertaken by Amber to enhance its human capital include:</p> <ul style="list-style-type: none"> <li>• Training and Development</li> <li>• Performance Management</li> <li>• Creating a positive work environment by promoting diversity &amp; inclusion, healthcare, and other benefits</li> <li>• Offering competitive compensation packages to attract and retain top talent.</li> </ul>		<p>Positive:</p> <p>By prioritising human capital, our business can reduce recruitment and training costs, increase productivity and revenue, attract, and retain talented employees.</p>



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web link of the policies, if available	Please refer Annex -1 for web-link to Amber's Board approved policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusts) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>Your Company is committed to provide high quality products with minimal environmental impacts to our customers while adhering to the highest level of quality, environment, and safety management systems in place. Amber's facilities/plants are accredited to the following International Organisation for Standardisation (ISO) standards:</p> <ul style="list-style-type: none"> <li> Quality Management System ISO 9001:2015</li> <li> Environment Management System ISO 14001:2015</li> <li> Occupational Health Safety Management System ISO 45001:2018</li> </ul> <p>Apart from the above accreditations, some of our products and services are also certified in accordance with the following standards:</p> <ul style="list-style-type: none"> <li> Bureau of Indian Standards (BIS)-Indian Standard Institute (ISI) Certifications</li> </ul> <p>BIS: ISI Certified products (Room Air Conditioners Specification Part 1 Unitary Air Conditioners: IS 1391 (Part 1): 2017, Room Air Conditioners Part 2 Spilt Air Conditioners: BIS 1391 (Part 2), Finned Type Heat Exchanger for Room Air Conditioner: BIS 11329 HE Ducted and Package Air Conditioners: IS 8148: 2018)EN 15085</p> <ul style="list-style-type: none"> <li> International Automotive Task Force-Letter of Conformance: IATF-LOC</li> </ul>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>As a responsible corporate entity, we recognise that Environmental, Social, and Governance (ESG) considerations are fundamental to our business. The Company's ESG strategy embodies our deep sense of responsibility in addressing diverse environmental, social, and governance concerns and building better growth prospects. In line with this strategy, we have set several clear, defined goals to advance our sustainability agenda and enhance the ESG outcomes of our operations. These goals, spanning across the three pillars of our sustainability strategy, are outlined below:</p> <p><b>Environment</b></p> <ul style="list-style-type: none"> <li>📄 Energy: Target to transition towards renewable energy by 30% within 2 years (by 2025) and 40% within 4 to 5 years (By 2028)</li> <li>📄 Waste: Zero waste to landfill</li> </ul> <p><b>Social</b></p> <ul style="list-style-type: none"> <li>📄 Occupational health and safety: Provide a safe and healthy Workplace</li> <li>📄 Diversity &amp; Inclusion: Increase the percentage of female employees hired in the workforce by 10% by March 2024</li> <li>📄 Diversity &amp; Inclusion: Year-on-Year increase in the percentage of persons with disabilities hired by the Company</li> </ul> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>📄 Research &amp; Development: Increase investments in the research and development of key competencies</li> </ul>								
<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>In this financial year, we have made substantial advancements in alignment with our ESG strategy. Through enhanced process efficiencies and an optimised data management system, the Company is now better positioned to effectively track and monitor progress across all identified material topics of our ESG strategy.</p> <p>To advance our environmental goals, we have notably increased the proportion of renewable energy consumption within our operations. In 2023-2024, 14% of our workforce comprised female employees and workers, demonstrating our commitment to diversity and inclusion.</p> <p>Furthermore, we are closely monitoring our progress towards other commitments and goals within our ESG Strategy, and are diligently working towards achieving them.</p>								



**Governance, leadership and oversight**

<p>7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>):</p>	<p>With our diverse business portfolio spanning across various geographies in India, we very well recognise the potential ESG challenges and risks associated with the same. Therefore, we are diligently working towards enhancing, standardising, and amplifying our ESG performance across Amber Group. In alignment with our sustainability strategy, our initiatives are structured around the three pillars of sustainability: Environmental Sustainability, Empowering People and Society, and Responsible Governance. As part of our environmental responsibility, we are focusing on increasing the share of renewable energy consumption, monitoring and reducing air emissions by transitioning to cleaner fuels. Furthermore, we are implementing strategies to minimise waste and materials through reduction, reuse, and recycling efforts and by innovating and developing new products with more energy efficiency. We are also conscientious about freshwater consumption, particularly in regions facing water scarcity. On the social aspect, we are committed to empowering both internal and external stakeholders. We prioritise providing a safe, nurturing, and healthy working environment for our employees and workers. Furthermore, through our Corporate Social Responsibility (CSR) initiatives, we are dedicated to uplifting vulnerable communities around our business operations. For the financial year 2023-24, our focus on the governance aspect has centred on the integration of an ESG strategy for which we adopted a top-down leadership approach. This includes the establishment of a Sustainability Governance Committee and working group, tasked with driving the ESG agenda across the organisation at all levels. These measures ensure that sustainability remains a priority in our business practices, enabling us to create positive impacts for the environment, society, and governance structures.</p> <p>At Amber Group, we truly believe that sustainability is not just a responsibility but also a driver of innovation and long-term success. Our stakeholders' continued support and partnership are crucial as we navigate through these transformative times. We are committed to growing the business more sustainably and responsibly in the years to come. Our ESG report is an attempt from Amber Group to hold more accountability, ensure more transparency, and entail more responsibility to serve our stakeholders better.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p>	<p>Our Board is the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies) across the Group.</p>
<p>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.</p>	<p>Our Company has constituted a BRSR committee, which is responsible for taking decisions on sustainability related issues and implementation of its ESG strategy.</p>

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Respective policies on BRSR principles are reviewed regularly by the Board and senior management. As part of the review process, recommendations on policies are identified and incorporated to reflect necessary changes.																	
Compliance with statutory requirements of relevance to the Principles, and rectification of any non-compliances	The Company complies with all the statutory requirements of relevance to the Principles. The Company secretarial team notifies the Board on the status of compliances along with deviations, if any.																	

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.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
-----	-----	-----	-----	-----	-----	-----	-----	-----

The Company has various policies in place which are reviewed periodically by the Board and senior management.

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

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

Not Applicable

# SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

## PRINCIPLE 1

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

### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% Age of persons in respective category covered by the awareness programmes
Board of Directors*	3	<ul style="list-style-type: none"> <li>Industry trend and landscape</li> <li>RPT disclosures and new amendments</li> <li>ESG Reporting</li> <li>PIT Regulation</li> </ul>	100%
Key Managerial Personnel*	7	<ul style="list-style-type: none"> <li>Industry trend and landscape</li> <li>RPT disclosures new amendments</li> <li>ESG reporting</li> <li>PIT regulation</li> </ul>	100%
Employees other than BoD and KMPs	425	<ul style="list-style-type: none"> <li>Behavioural and technical trainings like lean manufacturing, safety, POSH, and ABAC etc.</li> </ul>	100%
Workers	395	<ul style="list-style-type: none"> <li>Supervisory development programme, technical like lean manufacturing , safety, POSH etc.</li> </ul>	100%

\*Standalone basis

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, as amended, and as disclosed on the entity's website) :

Monetary					
	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			Nil		
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment			Nil	

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

Case Details	Not Applicable	Name of the regulatory/ enforcement agencies/ judicial institutions
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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, the Company has an Anti-Bribery and Anti-Corruption Policy in place. The Company follows a zero-tolerance approach towards corruption and bribery in any form. The Company is committed to conduct its business with honesty, integrity, and highest possible ethical standards. The policy reiterates and supplements the basic tenets of anti-bribery and anti-corruption as encompassed in the Company's code of conduct. The policy is available on the Company's website at : <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/9.-Anti-bribery-and-Anti-corruption-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:**

Financial Year 2023 - 24 (Current Financial Year)	Nil	Directors _____ KMPs _____ Employees _____ Workers	Nil	Financial Year 2022 - 23 (Previous Financial Year)
--	-----	--	-----	---

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

	Financial Year 2023-24 (Current Financial Year)		Financial Year 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

**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

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

	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)*
Number of days of accounts payables	165.51	164.99

\*Standalone basis



## 9. Openness of business





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

Parameter	Metrics	Financial Year 2023-24 (Current Financial Year)**	Financial Year 2022-23 (Previous Financial Year)**
Concentration of purchases	a. Purchases from trading houses as % of total purchases	2.85%	8.53%
	b. Number of trading houses where purchases are made from	213	310
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	33%	38%
Concentration of sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties/total purchases)	4.48%	5.53%
	b. Sales (Sales related parties/total sales)	0.48%	8.86%
	c. Loans & advances (Loans & advances given to related parties /total loans & advances)	96%	75%
	d. Investments (Investments in related parties/total Investments made)	87%	67%

\* excludes capex advances and advances given to suppliers

\*\*standalone basis

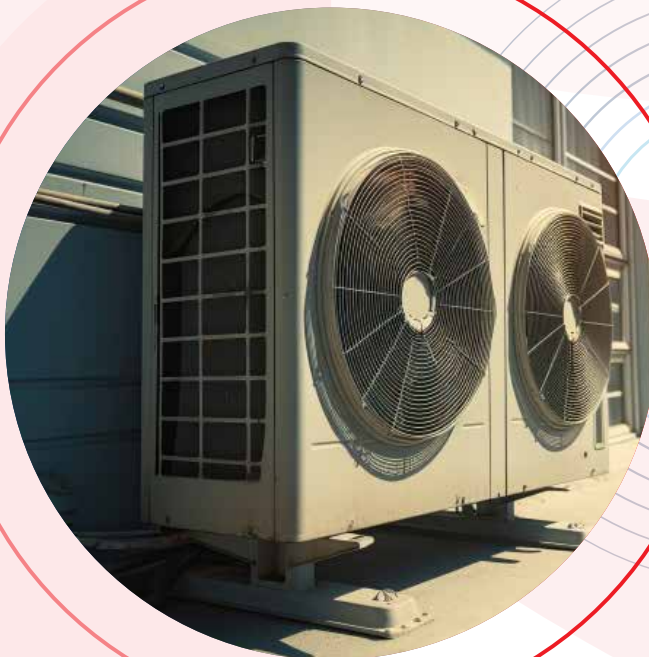
**Leadership Indicators**
**1. Awareness programmes conducted for value chain partners on any of the principles during the financial year.**

<b>Total number of awareness programmes held</b>	<b>Topics / principles covered under the training</b>	<b>% age of value chain partners covered (by value of business done with such partners) under the awareness programmes</b>
<b>4</b>	<ul style="list-style-type: none"> <li> Correct use of work equipment and tools</li> <li> Evaluation of workplace hazards</li> <li> Health check-up within specific intervals</li> <li> Fire drills</li> </ul>	<b>3.03%*</b>

\*Critical suppliers

**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 Company has well defined clauses on Conflict of Interest under the Code of Conduct for Directors and senior management personnel, wherein, Directors and senior management staff are not permitted to engage in any relationship, business or activity that might conflict with the interests of the Company. Unavoidable related party transactions need to be fully disclosed to the Audit Committee and Board of the Company. Also, in accordance with Section 184 (1) of the Companies Act 2013, the concern or interest of every Director in any other company or companies or bodies corporate (including shareholding interest), firms or any other association of individuals, is disclosed yearly or any change take place in the disclosure is submitted by every Director to the Board of the Company.





## PRINCIPLE 2

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

### Essential Indicators

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

	Current Financial Year 2023-24*	Previous Financial Year 2022-23*	Details of improvements in environmental and social impacts
<b>R&amp;D</b>	19.04%	27.97%	<p>The Company is committed towards technology driven innovation and lays strong emphasis on inculcating an innovation-driven culture within the organization.</p> <p>During the financial year under review, the Company continued to work on technology upgradation and capability development in the critical areas of better star ratings (energy efficiency), low power consumption and lesser global warming (environment friendly).</p> <p>The efforts made are given below:</p> <p>New technology absorption:</p> <ol style="list-style-type: none"> <li>1. Highly sophisticated laboratories have been purchased and utilized for system performance and reliability analysis of room and commercial air conditioners, including a fully Anechoic Noise Lab, Manual Lab (T2 condition), Reliability Labs and NABL-accredited Psychrometric Labs.</li> <li>2. Air-to-Water Heat Pump Performance and Reliability Labs set up to optimise design and development, especially for the European market</li> <li>3. Fan performance curve optimisation (with and without porous media application) is done based on CFD analysis under Ansys 3D simulation software.</li> <li>4. Refrigerant side pressure drop estimation inside Evaporator and Condenser considering 2-phase refrigerant flow co-relations and optimization using the experimental data.</li> <li>5. Heating Capacity and COP enhancement for Air-to-Air Heat Pumps by the analysis of frosting in case of Low Ambient Temperature condition, specifically for markets in Canada and USA.</li> <li>6. Room and commercial air conditioners are manufactured under the Make in India initiative for developing highly efficient and economic products for exporting in the Gulf &amp; Canadian markets.</li> </ol> <p>Such efforts would help in ensuring that the Company's products retain their competitive edge in the market for years to come.</p> <p>Product improvement:</p> <p>The efforts taken by our Company towards technology development and absorption help deliver a competitive advantage through the launch of new products and variants, the introduction of new features and the improvement of product performance.</p>



	Current Financial Year 2023-24*	Previous Financial Year 2022-23*	Details of improvements in environmental and social impacts
			<p>Some of the critical results delivered during the financial year 2023-24 are as under:</p> <ol style="list-style-type: none"> <li>1. Tower AC development from 2.0T to 4.0T Inverter Series</li> <li>2. Mitsubishi new Split AC 1.0T to 2.0T Fixed Speed series, new Line-up introduced as per the Make India Strategy</li> <li>3. Indoor Unit Facia design and development (Aesthetic improvements, brand distinctions)</li> <li>4. Top Throw Window AC development for the Indian domestic Market</li> <li>5. 10HP VRF development, Side Discharge Series (under Field Trials)</li> </ol>
<b>Capex</b>	25.39%	10.12%	<p>The Company Company is making significant investments to improve efficiency of its various operations by adopting new technologies and improving manufacturing processes to improve the environmental and social outcomes of its business. Some of the key highlights from these investments are shared as follows:</p> <ul style="list-style-type: none"> <li>☞ Transparent PU sheets have been installed at the Rajpura Plant for the purpose of saving electricity during the day time.</li> <li>☞ 500 KW Capacity Solar Panel has been installed in Rajpura Plant/ R&amp;D.</li> <li>☞ At our Ever plant, we replaced standard 100-Watt street lights with solar street lights to cut down excess electricity usage. We also conducted energy audits and controlled electricity use with multi-event timers in office and canteen areas for improved energy efficiency.</li> <li>☞ At our Amber Sricity plant, we are operating electrical motors over 0.75 KW with air conditioners to minimize operational losses. We are also implementing closed-circuit process control where applicable, e.g., cooling tower fan motors are being interlocked with temperature to prevent unnecessary operation.</li> <li>☞ At Supa, we achieved a 10% reduction in electricity consumption for ETP by mixing chemicals with compressed air.</li> <li>☞ At Dehradun plant, we enabled efficient ventilation control through automation for improved energy management.</li> <li>☞ Transparent PU sheets are installed at the Rajpura Plant for the purpose of saving electricity in day time.</li> <li>☞ The duct design for reliability laboratories was upgraded to reuse wasted outdoor room energy, resulting in monthly energy savings of 2700 KWH.</li> <li>☞ 25 motion sensors were installed within the R&amp;D premises to save energy and reduce lighting costs.</li> <li>☞ Fresh air evaporative coolers were used to replace air-conditioners in the R&amp;D office area, resulting in approximately 50% energy savings due to reduced heat load.</li> <li>☞ Energy was saved by installing UPS for psychrometric laboratories to prevent power interruptions during sudden grid power failures.</li> </ul>

\*Standalone basis

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

Yes, the Company follows sustainable sourcing procedures and practices. As part of our supplier quality agreement, we ensure compliance with all the applicable regulations concerning materials used in our products, both for RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals) under EHS and ESG.

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

For financial year 2023-2024, 45.78% of input materials (by value) have been sourced sustainably in compliance with the Company's procurement process.

**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.**

Amber is committed to improving waste management strategies across its facilities. The Company is making conscious efforts to efficiently handle and manage waste generated within its business operations and across its value chain. All the facilities have robust waste management systems to handle and dispose waste in compliance with the applicable legislations/laws. For recycling and safe disposal of the waste, the Company engages with authorised waste recyclers, vendors, and agencies after due validation.

Packaging materials such as pallets, carton boxes, and possible plastic materials are recycled/ reused by the Company to reduce the amount of waste generation and minimise the environmental impacts of its value chain. We are also evaluating various opportunities for reuse and recycle of components from our key products at the end of their life.

As the Company operates in business-to-business (B2B) operations, we do not engage directly with the end-users of our products. Therefore, we are currently not reclaiming any products for reuse, recycling, or disposal at the end of their lifecycle.

**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.**

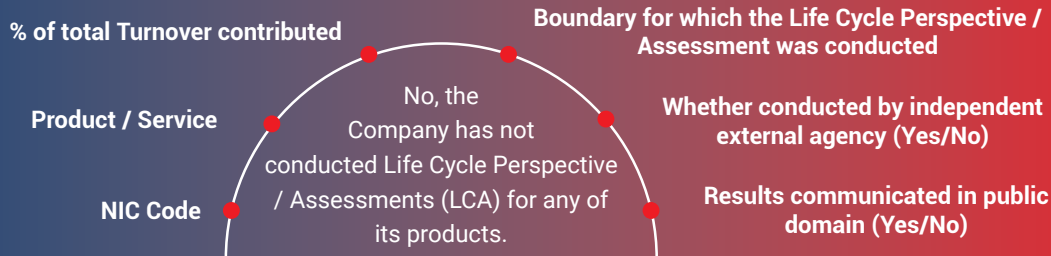
In accordance with the Plastic Waste Management Rules, 2016, and Battery Waste Management Rules, 2022, including their subsequent amendments, Extended Producer Responsibility (EPR) is applicable for the Company and its legal entities based on the specific requirements of relevant rules.

EPR for plastic waste is applicable to all legal entities within the Amber Group. However, the EPR for battery waste is applicable only to one of the legal entity of Amber group i.e. IL JIN Electronics (India) Private Limited.

The Company rigorously ensures compliance with all relevant EPR regulations by continuously monitoring legislative amendments to the applicable laws and assessing their applicability to the various legal entities within the Company.

**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 in the following format?



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.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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	
	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Overall recycling % of raw materials	0.74%	0.69%

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:

	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

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
Not Applicable	

**PRINCIPLE 3**

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

**Essential Indicators****1. a. Details of measures for the wellbeing of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1904	1903	99.95%	1903	99.95%	0	0	0	0	0	0
Female	86	85	99.84%	85	99.84%	85	99.84%	0	0	19	22.09%
Total	1990	1988	99.90%	1988	99.90%	85	4.27%	0	0	19	0.95%
Other than permanent employees											
Male	40	40	100%	40	100%	0	0	0	0	0	0
Female	4	4	100%	4	100%	0	0	0	0	0	0
Total	44	44	100%	44	100%	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1914	1910	99.79%	1910	99.79%	0	0	0	0	0	0
Female	28	28	100%	28	100%	28	100%	0	0	10	35.71%
Total	1942	1938	99.79%	1938	99.79%	28	1.44%	0	0	10	0.51%
Other than permanent workers											
Male	10631	10521	98.97%	10521	98.97%	0	0	0	0	0	0
Female	2331	2329	99.91%	2329	99.91%	2331	100%	0	0	882	37.84%
Total	12962	12850	99.14%	12850	99.14%	2331	17.98%	0	0	882	6.84%

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

	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.03%	0.01%

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

Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)			
No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
99.75%	100%	Y	PF	99.71 %	100%	Y
100%	100%	N.A.	Gratuity	100%	100%	N.A.
3.92 %	65.19 %	Y	ESI	7%	73.60	Y

**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.**

Amber adheres to the Rights of Persons with Disabilities Act, 2016. Our offices and facilities are largely accessible to differently abled persons as per the Act. Most of our manufacturing facilities and offices provide safe infrastructure and an integrated working environment for individuals with special needs. Our Company regularly undertakes assessments for each of its facilities to identify gaps and challenges faced by differently abled employees. Based on the finding of the assessments, the Company takes a comprehensive action plan to address these gaps and take feedback on comprehensive actions it has undertaken in this regard.

**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.**

The Company is committed to providing equal opportunity to all its workforce and does not discriminate against any employee on basis of race, ethnicity, colour, religion, gender, age, marital status, disability, or any other applicable category as protected by the law. The Company has formulated an Employee policy to ensure the well-being of its employees and a high-quality and engaging work environment. The policy also defines our commitment to ensure equal opportunity for all, in compliance with the Rights of Persons with Disabilities Act, 2016. Amber's Employee policy is available on the Company's intranet and is accessible to all employees.

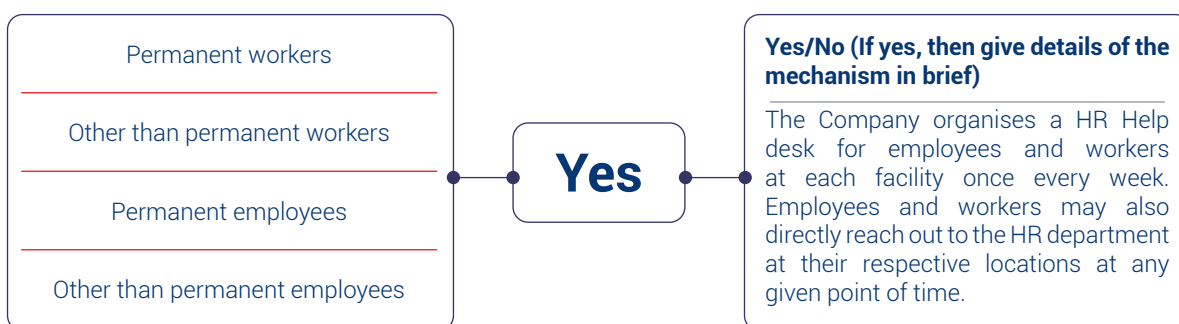
**5. Return to work and Retention rates of permanent employees and workers that took parental leave.**

Permanent employees			Permanent workers		
Return to work rate	Retention rate	Gender	Return to work rate	Retention rate	
N.A.	N.A.	Male	N.A.	N.A.	
100%	-*	Female	-**	-**	
100%	-*	Total	-**	-**	

\* No employee who have availed maternity leaves during the previous reporting periods returned to work in the financial year 2022 - 2023.

\*\*No permanent workers have availed maternity leaves during the current and previous reporting period.

**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.**



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

	Financial Year 2023-24			Financial Year 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total permanent employees						
Male						
Female						
Total permanent workers		None			None	
Male						
Female						

## 8. Details of training given to employees and workers:

Category	Financial Year 2023-24 (Current Financial Year)					Financial Year 2022-23 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	1,904	1,904	100%	1,724	91%	1,680	1,680	100%	1,440	86%
Female	86	86	100%	86	100%	64	64	100%	64	100%
<b>Total</b>	<b>1,990</b>	<b>1,990</b>	<b>100%</b>	<b>1,810</b>	<b>91%</b>	<b>1,744</b>	<b>1,744</b>	<b>100%</b>	<b>1,504</b>	<b>86%</b>
<b>Workers</b>										
Male	1,914	1,914	100%	1,914	100%	1,964	1,964	100%	1,964	100%
Female	28	28	100%	28	100%	29	29	100%	29	100%
<b>Total</b>	<b>1,942</b>	<b>1,942</b>	<b>100%</b>	<b>1,942</b>	<b>100%</b>	<b>1,993</b>	<b>1,993</b>	<b>100%</b>	<b>1,993</b>	<b>100%</b>

Note: The Company has started monitoring the training imparted to Other than permanent employees and workers which will be disclosed in financial year 2024-25.

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

Category	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	1904	1307	68.64%	1680	969	57.67%
Female	86	42	48.83%	64	44	68.75%
<b>Total</b>	<b>1990</b>	<b>1349</b>	<b>67.78%</b>	<b>1744</b>	<b>1013</b>	<b>58.08%</b>
<b>Workers</b>						
Male	1914	1486	77.63%	1964	1317	67.05%
Female	28	25	89.28%	29	18	62.06%
<b>Total</b>	<b>1942</b>	<b>1511</b>	<b>77.80%</b>	<b>1993</b>	<b>1335</b>	<b>66.98%</b>

Note: 100% of eligible employees are considered for performance and career reviews.



#### 10. Health and safety management system:

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

Yes, Amber has established and implemented health and safety management systems across all its offices and facilities. The Company is committed to provide a safe and healthy working environment to all its employees. Each facility has a dedicated Environment, Health and Safety (EHS) Team. The EHS teams and site management regularly conduct workplace inspections & hazard identifications exercises at the Facility along with the Plant Head. A Safety Committee has been constituted at every facility to raise health and safety related issues and grievances to the management which is reviewed in monthly review meetings. We also conduct safety & environment audits in our plants through external agencies as and when needed to establish compliance and identify any gaps in the system.

**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 Company follows a proactive approach towards identification and assessment of work related risks. Risk assessments include periodic internal audits and leadership rounds to identify unsafe acts/unsafe conditions. Additionally, employees and workers are encouraged to report any unsafe condition, unsafe act or near-miss incidents. We use the Hazard Identification and Risk Assessment (HIRA) framework to conduct risk assessments. HIRA involves identifying the hazards, assessing their likelihood and potential impacts, and implementing measures to control or mitigate the risks.

Corrective and preventive actions are identified and implemented based on the incident and the cause, which further help improve and optimise risk levels. Additionally, EHS and site management teams periodically follow up on the implementation and, if necessary, reevaluate the process.

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

Yes, the Company has a well-established system in place for its employees and workers to report any work-related hazards. They are encouraged to report any unsafe act/conditions and work related hazards to the Safety Committee. With our risk assessment system, we evaluate hazard risk level through Hazard Identification and Risk Assessment (HIRA) and proactively work on Corrective and Preventive actions implementation to either eliminate or to optimise hazard levels.









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

Yes, for permanent employees and workers, we provide group Medclaim services.



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



Safety incident   number	Category	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)		0	0
		0.251	
Total recordable work related injuries		0	12*
		10	
Number of fatalities		0	0
		1	
High consequence work related injury or ill-health (excluding fatalities)		0	0
		0	

*\*Safety related incidents are not bifurcated among employees and workers for the financial year 2022-23, however total numbers are provided.*

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

Amber places the utmost emphasis on occupational health and safety management to ensure the highest quality standards while also adhering to all the applicable environment, health and safety laws. The Company has well-established systems and processes in place to identify work-related risks and their sources in the workplace. It has invested in a number of measures to establish a safe and healthy workplace. Some of the key initiatives undertaken by the Company to ensure a safe and healthy work environment for all the employees and workers include:

1. EHS and Site management regularly undertake Gemba walks, monthly audits, workplace inspections and hazard identifications. Surprise visits are also undertaken by the senior management and central HR team to assess the ground situation.
2. Factory-wide safety and environmental audits are undertaken by competent authorities to ensure compliance with the Factory Act.
3. All staff members are equipped with work-related personal protection equipment such as gloves, helmets, eye and ear plugs and others as per the job requirements, to protect them from hazards.
4. Regular health and safety trainings and awareness sessions are conducted for employees and workers on potential work-related hazards, safe operation of machinery and equipment, emergency procedures, fire safety and first aid.
5. At all the facilities, quarterly mock drills are conducted, and National Safety Week is celebrated every year.
6. A plant safety committee and an emergency response team, including first responders and fire fighters, are formulated.
7. At all the facilities, we undertake workplace and work-zone monitoring. Safety signs, general safety instructions (in local languages) and life safety rules are put up across all the workstations. Additionally, all our facilities have tied up with nearest hospitals to ensure prompt and appropriate medical care in case of an emergency.

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

Financial Year 2023-24 (Current Financial Year)				Financial Year 2022-23 (Previous Financial Year)		
Filed during the year	Pending resolution at the end of year	Remarks		Filed during the year	Pending resolution at the end of year	Remarks
9	0	None	<b>Working conditions</b>	3	0	None
0	0	None	<b>Health &amp; safety</b>	0	0	None

14. Assessments for the year.

% of your plants and offices that were assessed  
(by entity or statutory authorities or third parties)



**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.**

The Company is committed to ensuring the highest quality standards while also adhering to safety and environmental standards. We have systems in place to identify work-related risks and their sources in the workplace. Our staff are equipped with work-related personal protection equipment and are imparted awareness training in this regard. Our EHS and site management teams undertake workplace inspections and hazard identifications. We also conduct factory-wide safety and environmental audits through competent persons/authorities to ensure compliance with the Factory Act. We have a Safety Committee, as well as an Emergency Response Team at each facility that includes first responders and fire fighters. At our job sites, we undertake workplace and work-zone monitoring. We have also put up safety signs like General Safety Instructions (in languages) and Life Safety Rules, among others. In case of any incident, we share the complete learnings and preventive & corrective measures taken across the entire Amber Group so that each plant takes proactive measure to avoid any future recurrence.

**Leadership Indicators**

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

**(A)**

**Employees (Y/N):**

Yes, Amber provides Group Personal Accident (GPA) insurance for all employees.

**(B)**

**Workers (Y/N):**

Yes, Amber provides Group Personal Accident (GPA) insurance for all its permanent workers.

**2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

The Company regularly monitors and tracks the compliance of its value chain partners with applicable laws and regulations related to statutory dues. Necessary due diligence is ensured while processing the invoices, and regular audits of value chain partners are conducted to ensure compliance. As a mandatory check, we ensure necessary PF, ESI and GST deductions are made by our vendors. We also ensure timely payments are made to our employees, workers, and vendors to comply with statutory requirements.



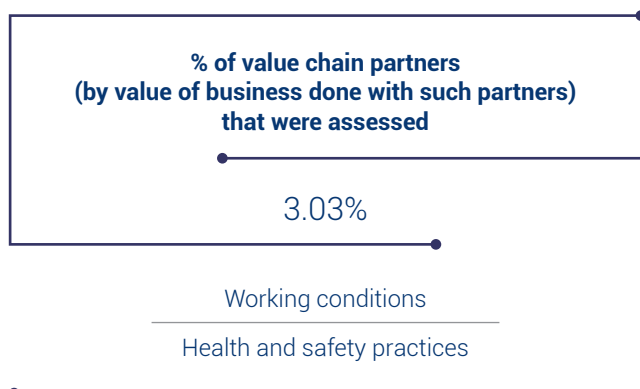
3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	
	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, the Company provides transition assistance support to our employees for managing their career endings and facilitating continued employability resulting from retirement. As a part of our transition assistance support, if an employee is suitable for and physically capable of performing the job, we extend his or her service as a consultant for an additional number of years based on a mutual agreement between the employee and management.

5. Details on assessment of value chain partners:



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.

Based on observations drawn from assessments, Amber took appropriate corrective actions to address the concerns of our value chain partners pertaining to health and safety practices and working conditions. The Company undertook measures to improve the accessibility and overall experience of health check-up services for employees and workers. Furthermore, the Company has escalated its efforts to enhance safety consciousness through systematic safety training, including fire evacuation mock drills. Additionally, in collaboration with our value chain partners, the Company implemented measures to provide proper refreshments to all employees and workers twice a day. These measures have enabled the Company to effectively mitigate major health, safety and working conditions concerns of our value chain partners.

# PRINCIPLE 4












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











## Essential Indicators




















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

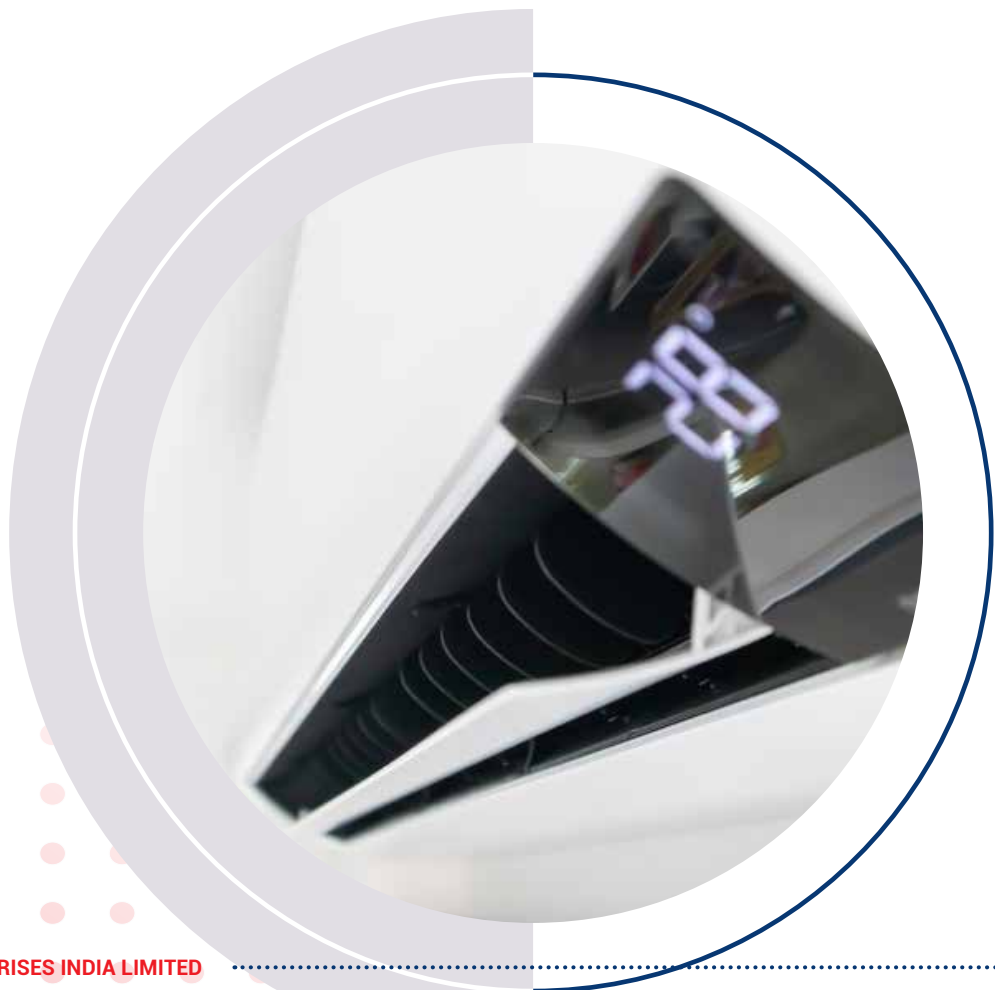
The Company very well recognises the importance of effective stakeholder engagement in long-term value creation for business. Any individual or group or institution that adds value to the Company's business chain is identified as its core stakeholder. For Amber, the key identified stakeholders are its employees (permanent and contractual), suppliers and vendors, local communities, investors/shareholders, banks & financial institutions, and regulators. The Company has established various mechanisms to effectively engage with all its stakeholders on a more frequent basis. It has also formulated a Stakeholder Engagement Policy to develop a formal mechanism for catering to stakeholder needs and concerns. The policy is based on the Company's values which emphasise on upholding interest of stakeholders and strengthening their trust in the Company to build a long-lasting relationship. Stakeholder Engagement is available on our Company's website at: <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/4.-Policy-on-Stakeholders-Engagement.pdf>.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
 <b>Employee</b>	No	<ul style="list-style-type: none"> <li> Arranged regular interactions</li> <li> Employee engagement activities including like festival celebration, off-site meets, health check-ups, trainings, sports and games, engagements etc.</li> <li> Appraisal meetings/ performance reviews, L&amp;D initiatives, and awareness sessions</li> <li> Company website, emails, circulars, notice board and newsletters</li> </ul>	Continual	<ul style="list-style-type: none"> <li> Trainings, skill upgradation</li> <li> Health and safety</li> <li> Performance appraisal</li> <li> Reward and recognition</li> <li> Culture survey</li> <li> Policy implementation</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
 <b>Customers</b>	No	<ul style="list-style-type: none"> <li> Customer feedback surveys</li> <li> Grievance management and helpdesk</li> <li> Company website</li> <li> Electronic and print media connect (Email, SMS, newspaper, advertisement, pamphlets)</li> </ul>	As per the requirement	<ul style="list-style-type: none"> <li> Product Quality and Safety</li> <li> Customer Feedback</li> <li> Business Development/ Sales</li> <li> Regular audits</li> </ul>
 <b>Community</b>	No	<ul style="list-style-type: none"> <li> CSR Initiatives like infrastructure development, education and skill development, health, and well being etc</li> <li> Implementation, monitoring, and evaluation of community development projects</li> <li> Community grievance management mechanism</li> </ul>	Continual	<ul style="list-style-type: none"> <li> Community needs assessment</li> <li> Improved access to basic utilities and infrastructures</li> <li> Skill development and employment opportunities</li> <li> Natural resource management</li> </ul>
 <b>Investors</b>	No	<ul style="list-style-type: none"> <li> Annual General Meeting</li> <li> Company website</li> <li> Investor and analyst quarterly meetings</li> <li> Investor conferences</li> <li> Annual Report</li> </ul>	Quarterly/ annually and as per the business requirement	<ul style="list-style-type: none"> <li> Business goals, targets, strategy, and execution</li> <li> Long-term business</li> <li> Performance</li> <li> Effective corporate governance</li> <li> Risk assessment and management</li> </ul>
 <b>Regulators</b>	No	<ul style="list-style-type: none"> <li> Reports and returns</li> <li> Mandatory regulatory filings</li> <li> Emails</li> </ul>	As per the statutory requirements	<ul style="list-style-type: none"> <li> Compliance with laws and regulations</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
 <p><b>Banks/ Financial Institutions</b></p>	No	<ul style="list-style-type: none"> <li> Annual general meetings</li> <li> Compliance visits and audits</li> <li> Earning calls, mandatory reports, and updates</li> <li> Annual report</li> <li> Company website</li> </ul>	As per the requirement	<ul style="list-style-type: none"> <li> Business performance</li> <li> Business strategy and development</li> <li> Risk assessment and management</li> </ul>
 <p><b>Suppliers and Vendors</b></p>	No	<ul style="list-style-type: none"> <li> Supplier contracts</li> <li> Supplier meets</li> <li> Surveys and feedback mechanism</li> <li> Grievance management</li> <li> Emails, calls</li> </ul>	Continual	<ul style="list-style-type: none"> <li> Quality and pricing</li> <li> Sustainable sourcing</li> <li> Supply chain challenges and opportunities</li> <li> Compliance with the local laws and regulations</li> </ul>







### 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.**

The Company's Board regularly engages with key stakeholders i.e., investors, customers, suppliers, employees, etc, through various communication channels. Also, dedicated departments within the organisation are responsible for interacting and consulting with the stakeholders on concerned Environment, Social and Governance issues. The relevant SPOCs from these departments notify the Board with updates and feedbacks from stakeholder consultation meetings.

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

Yes, the Company conducted a comprehensive materiality assessment, involving internal stakeholder consultations to identify, understand, and prioritise relevant material issues related to Environment, Social, and Governance (ESG).

Based on the outcome of this materiality assessment, the Company has formulated its ESG strategy, aiming to create a positive impact on the environmental, social, and governance aspects of its business operations. The Company's ESG strategy provides a structured framework and mechanism for facilitating various stakeholder interactions and incorporating relevant feedback from relevant stakeholders into specific material topics.

Additionally, the Company's top-down governance structure facilitates the seamless flow and integration of feedback and inputs from various stakeholders, ensuring that the ESG initiatives are aligned with stakeholder expectations and contribute to the sustainability and resilience of the Company's business.

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

As a responsible corporate entity, the Company is committed towards sustainable development of the communities in the areas where it operates. The Company's community development interventions go beyond any mandatory legal and statutory requirements. Corporate Social Responsibility (CSR) is an integral part of Amber's business strategy, and we invest in number of initiatives focusing on social and economic development of communities. Through our interventions, we try and reach out to the most vulnerable and marginalised groups within the community and contribute towards their upliftment and empowerment. Some of the key focus areas of our community interventions are education, health, skill development, and infrastructure development. The Company also regularly engages with community members to address their need, concerns, and grievances.



## PRINCIPLE 5

Businesses should respect and promote human rights

### Essential Indicators

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

The Company respects and safeguards the human rights of its people across the value chain. It adheres to international and national human rights charters and declarations. The Company's approach entails identification, assessment, management, and effective redressal of any human rights related issues. Company has developed a Human Rights Policy to maintain and promote fundamental human and labour rights across all its business operations. The policy establishes formal systems to promote, protect and create awareness about human rights issues.

Category	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1990	1990	100%	1744	1744	100%
Other than permanent	44	44	100%	0	0	0
<b>Total Employees</b>	<b>2034</b>	<b>2034</b>	<b>100%</b>	<b>1744</b>	<b>1744</b>	<b>100%</b>
<b>Workers</b>						
Permanent	1942	1942	100%	1993	1993	100%
Other than permanent	12962	12962	100%	10030	10030	100%
<b>Total Workers</b>	<b>14904</b>	<b>14904</b>	<b>100%</b>	<b>12023</b>	<b>12023</b>	<b>100%</b>

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

Category	Financial Year 2023-24 (Current Financial Year)					Financial Year 2022-23 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	1990	2	0.10%	1988	99.90%	1744	0	0	1744	100%
Male	1904	2	0.10%	1902	99.89%	1680	0	0	1680	100%
Female	86	0	0.00%	86	100%	64	0	0	64	100%
Other than permanent	44	0	0.00%	44	100%	0	0	0	0	0
Male	40	0	0	40	100%	0	0	0	0	0
Female	4	0	0	4	100%	0	0	0	0	0

Category	Financial Year 2023-24 (Current Financial Year)					Financial Year 2022-23 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Workers</b>										
Permanent	1942	4	0.21%	1938	99.79%	1993	1	0%	1992	100%
Male	1914	4	0.21%	1910	99.79%	1964	1	0%	1963	100%
Female	28	0	0.00%	28	100%	29	0	-	29	100%
Other than permanent	12962	5117	39.48%	7845	60.52%	10030	2981	30%	7049	70%
Male	10631	3834	36.06%	6797	63.94%	8375	2433	29%	5942	71%
Female	2331	1283	55.04%	1048	44.96%	1655	548	33%	1107	67%

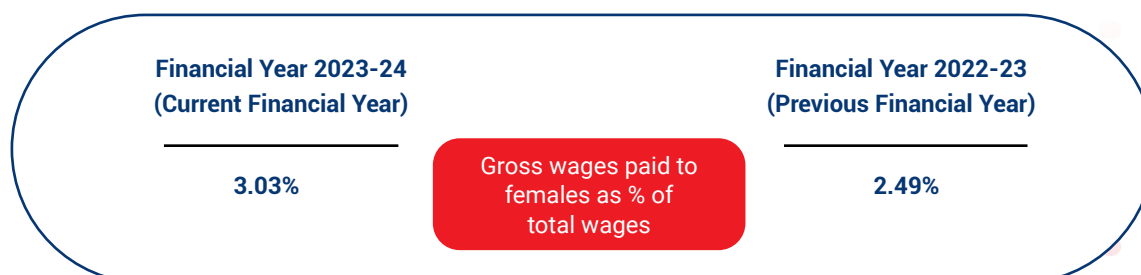
### 3. Details of remuneration/salary/wages, in the following format:

#### a. Median remuneration/wages\*:

	Number	Male	Female	
		Median remuneration/ salary (average)/ wages of respective category (in ₹)	Number	Median remuneration/ salary (average)/ wages of respective category (in ₹)
Board of Directors (BoD)	4	6,34,13,115	1	33,00,000
Key Managerial Personnel	2	3,15,64,598	1	32,74,839
Employees other than BoD and KMP	1,024	4,51,202	42	3,53,613
Workers	571	2,24,646	6	1,74,095

\*Standalone basis

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



**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, the Company's human resource function is responsible for addressing human rights issues or any impact caused or contributed by the business.

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

The Company regards respect for human rights as one of its core values and tries to support, protect, and promote fundamental human rights to ensure that fair and ethical business and employment practices are followed. The Company is committed to creating a safe and inclusive workplace for everyone, irrespective of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters. The Company follows a zero-tolerance approach towards any kind of discrimination or harassment and prohibits all forms of slavery, forced labour, child labour, human trafficking, violence or physical, sexual, psychological, or verbal abuse.

Amber strives to create effective communication channels and emphasises on honest communication among various stakeholders. The Company practices an open door approach to ensure transparent and open communication between its employees and management. The Company addresses the needs and concerns of the stakeholders through its effective dialogue mechanism, which includes regular discussions, meetings, and feedbacks/reviews. We encourage employees to openly express any of their concerns or challenges to the Company's leaders, senior management or Human Resource Officer. Any complaint/concern from employees or workers can also be registered through a complaint/suggestion box available at all the facilities.

The Company has a well-formulated human rights policy. This policy is developed in line with the internationally and nationally recognised frameworks on human rights, which reinforces our commitment towards creating a safe and harmonious workplace for everyone and strengthening internal mechanisms to redress grievances related to human rights. The policy is available at our Company's website at <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/3.-Human-Rights-Policy.pdf>.

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

	Financial Year 2023-24 (Current Financial Year )			Financial Year 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	None	0	0	None
Discrimination at workplace	0	0		0	0	
Child labour	0	0		0	0	
Forced labour/ involuntary labour	0	0		0	0	
Wages	22	0		3	0	
Other human rights related issues	0	0		0	0	

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

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

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

The Company believes that every workplace should be free from violence, harassment, intimidation and/or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, Company strives to provide reasonable safeguards for the benefit of employees at the workplace, while respecting their privacy and dignity.

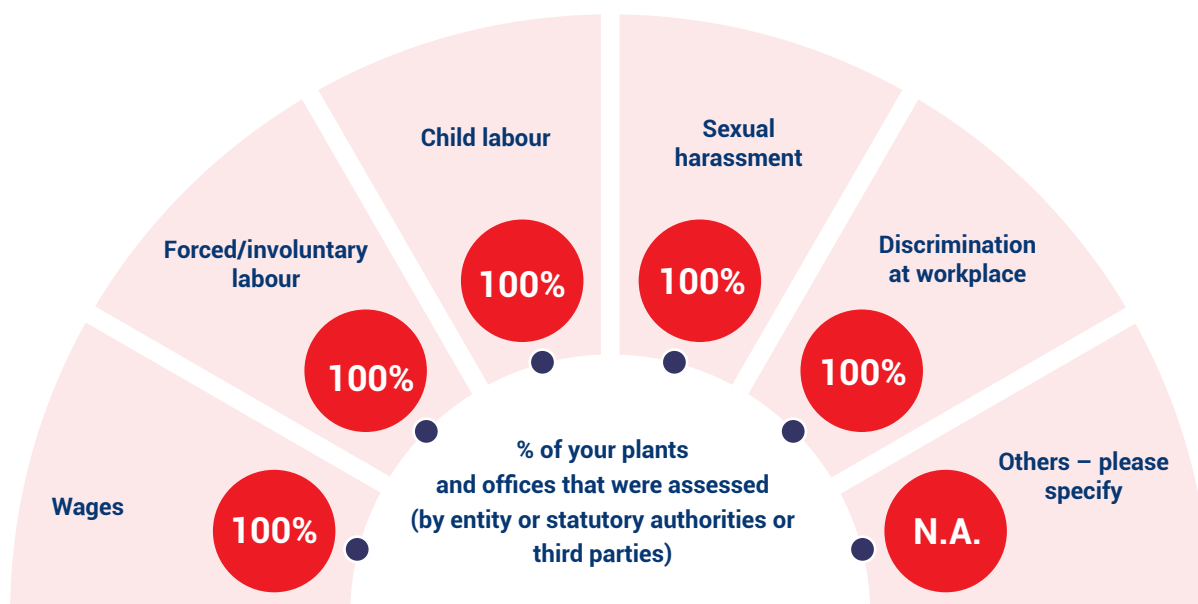
The Company has well-formulated Whistle Blower Policy that provides a formal forum for directors, associates, and employees to report their concerns grievances about unethical behaviour, actual or suspected fraud, or violations of the Company’s policies. The policy mandates vigilance officer to provide appropriate safeguards against any form of discrimination, victimisation, retaliation, demotion or adoption of any unfair employment practices against employees using the whistle blower mechanism. Employees are made aware about the Company’s grievance redressal mechanism and whistleblower policy through customised modules. The Company’s whistleblower mechanism is also explained to new hires as part of the employee induction programme.

The Company also has a policy on prevention of sexual harassment at the workplace. The policy has been framed in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been constituted as per the provisions of the Act. The committee is responsible for effectively managing and redressing complaints related to sexual harassment.

**9. Do human rights requirements form part of your business agreements and contracts?**

The Company does not include any specific requirements with respect to human rights as part of its business agreements or contract. However, we encourage all our value chain partners to follow responsible business practices and adhere to applicable laws and regulations.

**10. Assessments for the year:**



**11. 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 undertaken dedicated initiatives to address concerns related to child labour and has implemented Universal Account Number (UAN) validation across the plants, which includes online screening of ID proofs to validate age and address. For other human rights issues such as forced/involuntary labour, sexual harassment, discrimination at the workplace, and wages, we organise monthly HR help desks in every plant, providing an opportunity for all employees and workers to share their concerns. Furthermore, our leadership team, including the Plant HR Lead and Plant Head, regularly conducts plant rounds to assess the working environment and conditions, ensuring compliance with our Human Rights Policy.

**Leadership Indicators**

**1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.**

For the reporting year, no case has been reported related human rights violations requiring any modifications or introduction of business process.

**2. Details of the scope and coverage of any Human rights due diligence conducted.**

Not Applicable.

**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?**

Yes, all our offices and facilities are largely accessible to differently abled individuals (employees or visitors). Please refer to the response for question 3 under Principle 3 of this report for more details on our intervention to ensure a safe and inclusive environment for everyone.

**4. Details on assessment of value chain partners:**

Sexual Harassment

Discrimination at workplace

Child labour

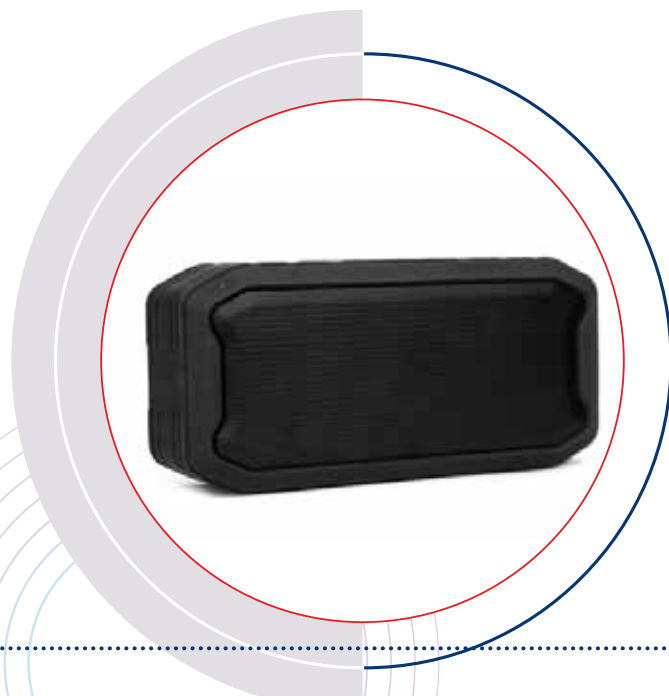
Forced labour/involuntary labour

% of value chain partners (by value of business done with such partners) that were assessed

The Company expects its value chain partners to comply with its Sustainability Policy and with the law of the land where they do business. No specific assessment has been done. Our direct supply chain partners have signed the Sustainable Procurement Guidelines, which cover the above parameters. The assessment of value chain partners on the mentioned parameters will start from the upcoming financial year.

**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



**PRINCIPLE 6****Businesses should respect and make efforts to protect and restore the environment****Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	Financial Year 2023-24* (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A) (GJ)	17,836.62	13,351.94
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	17,836.62	13,351.94
<b>From non-renewable sources</b>		
Total electricity consumption (D) (GJ)	2,29,313.46	1,98,972.97
Total fuel consumption (E) (GJ)	1,07,807.69	1,26,377.03
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F)	3,37,121.13	3,25,350.00
Total energy consumed (A+B+C+D+E+F)	3,54,957.75	3,38,701.94
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations)	0.5275	0.4890
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/revenue from operations adjusted for PPP) (GJ/Crore)	0.145	0.134
Energy intensity in terms of physical output	Due to the Company's diverse business profile and product offerings, it is not feasible to calculate energy intensity in terms of physical output.	
Energy intensity (optional) – the relevant metric may be selected by the entity		

\*The reporting boundary for the financial year 2023-24 includes seven new sites: AmberPR SUPA, Amber Pantnagar, ILJIN Noida, ILJIN Greater Noida, Pravartaka Greater Noida and Pravartaka Manesar and excludes the Robotics Division.

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? (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, none of our sites/facilities is identified as designated consumer (DCs) under PAT Scheme.

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

Parameter	Financial Year 2023-24* (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	135209.66	1,05,757.21
(iii) Third party water	135211.69	83,006.50
(iv) Seawater/desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,70,421.35	1,88,763.71
Total volume of water consumption (in kilolitres)	2,39,489.40	1,49,359.81
Water intensity per rupee of turnover (Water consumed/turnover) (kL/Lakh)	0.3559	0.2156
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0977	0.0592
Water intensity in terms of physical output	Due to the Company's diverse business profile and product offerings, it is not feasible to calculate water intensity in terms of physical output.	
Water intensity (optional) – the relevant metric may be selected by the entity		

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Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) : No

**4. Provided the following details related to water discharged:**

Parameter	Financial Year 2023-24 (Current Financial Year)*	Financial Year 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties	40603.46	27764.82
- No treatment		
- With treatment – secondary level of treatment (ETP)	40603.46	27764.82
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	40603.46	27764.82

\*The reporting boundary for the financial year 2023-24 includes seven new sites: AmberPR SUPA, Amber Pantnagar, ILJIN Noida, ILJIN Greater Noida, Pravartaka Greater Noida, Pravartaka Manesar, and excludes the Robotics Division.

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

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

Most of the Company's facilities have internal systems to treat wastewater and are minimal Liquid Discharge facilities. The wastewater treated through STP is reused in Amber's manufacturing process, landscaping and flushing. Amber Chennai is a Zero Liquid Discharge (ZLD) facility and is making strides in ensuring minimal or title case across all the facilities in the future.



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

Parameter	Please specify unit	Financial Year 2023-24 (Current Financial Year)*	Financial Year 2022-23 (Previous Financial Year)
NOx	MT/Annum	2.32	1.01
SOx	MT/ Annum	1.17	0.54
Particulate Matter (PM)	MT/ Annum	7.47	3.75

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Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

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

Parameter	Unit		Financial Year 2023-24 (Current Financial Year)*	Financial Year 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	CO <sub>2</sub>	6923.43	7,687.58
		CH <sub>4</sub>	7.09	4.89
		N <sub>2</sub> O	29.00	39.23
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	CO <sub>2</sub>	45225.71	39,241.89
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent/Lakh		0.0775	0.0678
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)			0.0213	0.0186
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Due to the Company's diverse business profile and product offerings, it is not feasible to calculate its emission intensity in terms of physical output.		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			-	-

\*The reporting boundary for the financial year 2023-24 includes seven new sites: AmberPR SUPA, Amber Pantnagar, ILJIN Noida, ILJIN Greater Noida, Pravartaka Greater Noida, Pravartaka Manesar, and excludes the Robotics Division.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

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

The Company is firmly committed to decarbonising its business operations and processes by enhancing its efforts to reduce energy consumption and emissions. The Company strives to achieve carbon neutrality by transitioning to renewable energy, cleaner transportation, and the adoption of targeted energy reduction programs throughout the organisation in the coming years. Some of the initiatives undertaken by the Company in alignment with its carbon neutrality strategy include the installation of solar panels, which has effectively reduced electricity consumption from non-renewable sources, the targeted use of electric forklifts and stackers inside plant premises in place of diesel forklifts, and continual operational innovation and improvements to obtain energy efficiency. Furthermore, regular monitoring of air quality for processes and DG stacks is also carried out through NABL-certified laboratories every quarter, and we have also moved towards environmentally friendly retrofitting of our existing DG sets with PNG dual kits. The transition to repurposed PNG-based generators contributes to a significant decrease in diesel usage and a reduction in the release of pollutants like NO<sub>x</sub> and CO<sub>2</sub>. Moving forward, the Company plans to introduce CNG-powered trucks and phase out old diesel-powered vehicles. Additionally, we aim to use electric vehicles within plant premises and improve operations and processes for better energy efficiency.

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

Parameter	Financial Year 2023-24 (Current Financial Year)*	Financial Year 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	457.64	80.45
E-waste (B)	100.97	38.37
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.84	0.00
Battery waste (E)	0.33	0.03
Radioactive waste (F)	0.00	0.00
Other hazardous waste. Please specify, if any. (G)	845.61	320.07
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	12,528.89	10,855.71
Total (A+B + C + D + E + F + G + H)	13,934.29	11,294.62
Waste intensity per rupee of turnover (Total waste generated / revenue from operations)	0.0207	0.0163
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / revenue from operations adjusted for PPP)	0.0057	0.0045
Waste intensity in terms of physical output	Due to the Company's diverse business profile and product offerings, it is not feasible to calculate the intensity in terms of physical output.	
Waste intensity (optional) – the relevant metric may be selected by the entity		

Parameter	Financial Year 2023-24 (Current Financial Year)*	Financial Year 2022-23 (Previous Financial Year)
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	13,627.80	11,130.98
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>13,627.80</b>	<b>11,130.98</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	25.95	34.06
(ii) Landfilling	8.70	18.85
(iii) Other disposal operations	145.17	105.00
<b>Total</b>	<b>179.82</b>	<b>157.91</b>

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Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

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

The Company has scaled up its waste management practices at all its facilities. The Company makes conscious efforts to reduce waste and minimise waste to landfills from manufacturing facilities. The waste generated is segregated into hazardous and non-hazardous waste. For different type of waste viz. paper, plastic, e-waste etc., dedicated storage areas are allocated at the facilities. For production & other waste disposals, facility ties up with the nearest Common Hazardous Waste Treatment, Storage & Disposal Facilities (CHWTSDF) for safe & scientific disposal of waste. Company also engages with authorised waste recyclers, vendors and agencies after due validation to ensure safe recycling and disposal of the waste. To reduce the direct exposure to the hazardous waste, automation in the processes has been adopted.

All Plants dispose waste in compliance with operating permits and hazardous waste authorisations.

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

S. No.	Location of operations/offices	Type of 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.
Not Applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
None					

13. 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:

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
None			



**Leadership Indicators**
**1. 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: Faridabad, Manesar, Pune, Rajpura
- (ii) Nature of operations: Manufacturing
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	Financial Year 2023-24+ (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	23419.28	17508.13
(iii) Third party water	41025.45	27685.09
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (In kilolitres)	64444.73	45193.22
Total volume of water consumption (In kilolitres)	62201.33	44424.14
Water intensity per rupee of turnover (Water consumed / turnover)	0.0924	0.0591
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment	12029.21- secondary level of treatment in ETP	13448.50 – secondary level of treatment in ETP
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	12029.21	13448.50

\*The reporting boundary for the financial year 2023-24 includes seven new sites: AmberPR SUPA, Amber Pantnagar, ILJIN Noida, ILJIN Greater Noida, Pravartaka Greater Noida, Pravartaka Manesar and excludes the Robotics Division.

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

Parameter	Unit	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	The Company has initiated the process to account for its Scope 3 emissions and will begin disclosing the required Scope 3 emission information from the upcoming financial year.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not applicable

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
1	Process optimisation	Process optimisation initiatives undertaken to reduce energy consumption for resource efficiency like modifications made in one machine to enhance its efficiency which reduces the need for multiple machines.	Enhanced energy conservation and resource efficiency management
2	Solar energy utilisation	Installation and utilisation of solar energy within the facilities to reduce the consumption of non-renewable energy.	Reduction in GHG emissions
3	Automation and auto-timer installation	Automation of set processes and installation of auto-timers in certain processes and operations to reduce idle use of energy.	Energy conservation
4	Water quality monitoring and water recycling	Water quality monitoring conducted, and water recycling systems (ETP and STP) installed to minimise water discharge and reduce freshwater consumption.	Responsible usage of water resource
5	Motion sensors installation	Motion sensors are installed in the restrooms and office spaces for energy savings.	Energy conservation
6	STP installation, management Improved by Recycling	RO filtration has been additionally included, and right now 30% STP-treated water is used for paint shop processes and cooling towers, and 20% of treated water is used for rest room flushing. (50% of post-RO STP water used for gardening purposes), by which the freshwater consumption will be reduced up to 30–40%)  Installed Sewage Treatment Plant (STP) to treat wastewater from our facility. The STP utilises advanced biological and chemical processes to purify wastewater, ensuring compliance with environmental regulations and minimising pollution.	Elimination of wastewater discharge and ensuring environmentally responsible management of water resources.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
7	Hazardous waste management and plastic waste reduction	A new hazardous waste yard has been developed, and all hazardous waste has been stored as per category with secondary containment for all waste oils, a spill kit, a PPE station, and sufficient firefighting measures in place. In the copper storage trolley, the GI Sheet (permanent cover) has been replaced with one-time plastic wrap.	Improved waste management and environmental pollution control practices
8	Real Time Monitoring Started in RAC Division Plant	Real-Time Monitoring Started in RAC Division Plants to enhance resource efficiency. This includes addition of Automation Techniques and reduction of 1 Assembly Line by UPH Enhancement	Resource conservation and energy efficiency
9	Fuel switch	Conversion of diesel-based electricity generator into PNG-based fuel. This led to reduction in Sox, No <sub>x</sub> and PM constituents of air emissions.	Reduction in air pollution and improvement in ambient air quality

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

Yes, the Company recognises the importance of a Business Continuity Plan for the smooth functioning of its business, particularly during unfavourable times, including pandemics. The Company focuses on business continuity, both from a business operations sustainability viewpoint as well as an employee welfare perspective. As part of our emergency preparedness, we ensure the proper implementation of risk assessments, emergency response procedures, backup systems, supply chain resilience strategies, data protection measures, and employee training. This ensures resilience against unforeseen events, minimising disruptions and enabling the swift recovery of operations.

Aligned with our emergency preparedness strategy, we have implemented several initiatives to enhance risk monitoring and response capabilities. These initiatives include installing lightning arresters to protect against lightning strikes, establishing a centralised system to monitor fire alarms (including smoke detectors and manual call points), forming an Emergency Response Team (ERT), and implementing passive fire protection measures like fire doors and separate rooms for storing flammable materials. Additionally, we have installed emergency evacuation route maps and signboards throughout our facilities. These measures are aimed at ensuring prompt and effective responses to emergencies, thereby safeguarding the well-being of our employees and assets.

Further, the Company's Environment, Health, and Safety (EHS) and Human Resource (HR) departments are responsible for developing and implementing strategies for disaster management, emergency preparedness, and business continuity. The team also conducts regular structured training programmes covering different safety aspects such as fire safety, electrical safety, etc.

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

No significant adverse impact is caused to the environment through our value chain of the Company.

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

1.22% of the Company critical value chain partners were assessed for environmental impact.

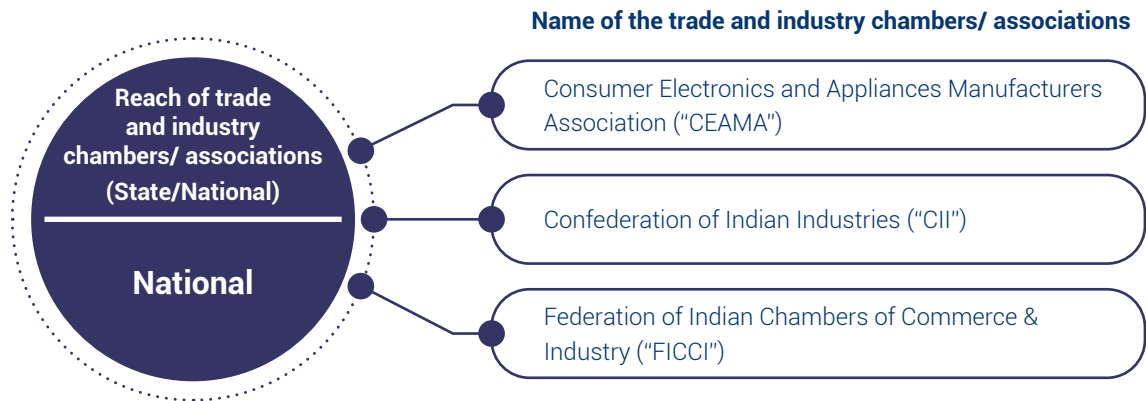


## PRINCIPLE 7

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.**  
We are affiliated with three trade and industry chambers/associations.
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**



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

Name of authority	Brief of the case	Corrective action taken
	Nil	

### Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available



## 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.**

There have been no Social Impact Assessments (SIA) of projects undertaken in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

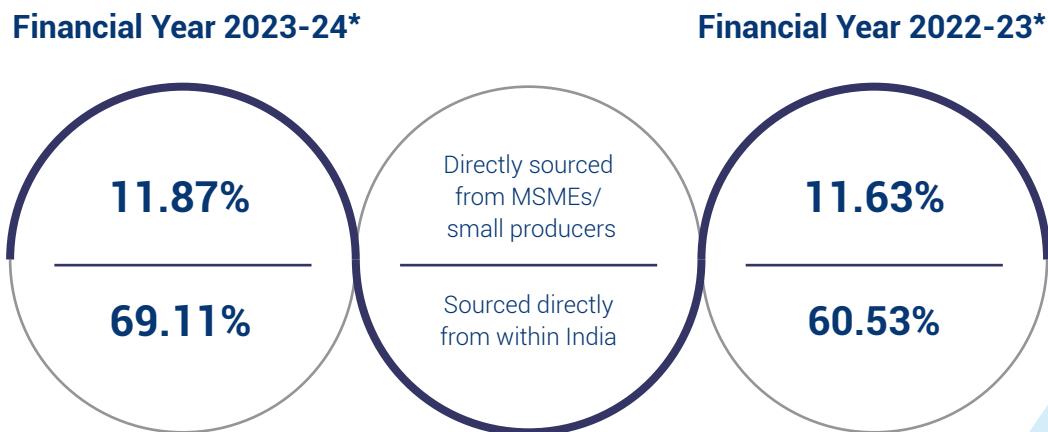
2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.**

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 ₹)
Nil						

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

Community engagement is an essential part of all our CSR interventions. We regularly engage with the community as part of our CSR activities to address their needs and concerns. The key mechanisms adopted for community engagement include community meetings, surveys and focussed group discussions. These mechanisms establish a two-way communication, whereby communities are provided with a channel to share their concerns, feedback, grievances and needs, and provides us with an opportunity to inform communities about the outcomes of our community interventions and future plans, and redress their grievances.

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



\*Standalone basis

**5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/ on contract basis) in the following locations, as % of total wage cost**

Location	Financial Year 2023-24 (Current Financial Year)	Financial Year 2022-23 (Previous Financial Year)
Rural	0.00%	0.00%
Semi-urban	20.64%	22.10%
Urban	41.88%	39.26%
Metropolitan	37.48%	38.65%

(Place to be categorised as per RBI Classification System – rural/ semi-urban/ urban/ metropolitan)

**Leadership Indicators**

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
None			

**3.**

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

No

**b. From which marginalised / vulnerable groups do you procure?**

MSME - Micro, Small and Medium Enterprises

**c. What percentage of total procurement (by value) does it constitute?\***

Procurement from Micro, Small and Medium Enterprises constitutes approximately 11.87% of the total procurement (by value)

\*Standalone

**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.**

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable			

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

Name of authority	Brief of the Case	Brief of the Case
Not applicable		

**6. Details of beneficiaries of CSR Projects**

CSR Project	No. of persons benefited from CSR projects	<div style="border: 2px solid #0056b3; border-radius: 50%; padding: 10px; text-align: center;"> <p>% of beneficiaries from vulnerable and marginalised groups</p> <p style="font-size: 24px; font-weight: bold; color: #0056b3;">100%</p> </div>
School Infra Renovation (Primary Section)-Rajpura	▶ 256	
School Infra Renovation (Secondary Section)-Rajpura	▶ 600	
Renovation and Development of Government Hospital - Rajpura	▶ 63,315 per month beneficiaries	
Quality Education & Digital Empowerment in West Rajasthan	▶ 4500+	
Shikshak Sankul /Teachers Cadre Capacity Building	▶ Students: 250000 Teachers: 4000	
Vocational Skills Development	▶ 4000	



## PRINCIPLE 9

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

### Essential Indicators

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

Amber has standard procedures for managing and investigating complaints related to product quality received from stakeholders such as customers, regulatory agencies, distributors, and suppliers. The Company website has sections for 'Contact Us', wherein an individual can register the relevant details including 'product complaint/feedback'. All the complaints are investigated within 30 days and relevant actions are taken to avoid their reoccurrence. Upon investigation of the complaint, the Company sends a 'Complaint Reply Form' to the complainant and waits for fifteen (15 working) days for any comment (feedback) and then proceeds for the closing of the complaint.

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

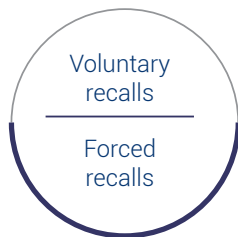


#### 3. Number of consumer complaints in respect of the following:

	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	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
Restrictive trade practices	0	0	0	0	0	0
Unfair trade practices	0	0	0	0	0	0

	Financial Year 2023-24 (Current Financial Year)			Financial Year 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Others- (Quality, logistic, workorder etc)	1061	14	The Company has business-to-business (B2B) operations; we do not sell any products to end users (i.e., consumers). Therefore, the consumer complaints are actually customer complaints within our business operations.	657	0	The Company has business-to-business (B2B) operations; we do not sell any products to end users (i.e., consumers). Therefore, the consumer complaints are actually customer complaints within our business operations.

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



**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 established a policy on cybersecurity, which provides a set of guidelines to mitigate digital security risks. The policy defines acceptable practices and procedures to minimise exposure of the Company data, network, and assets towards any accidental or malicious cyber attack. The policy extends to all stakeholders including employees, contractors, and value chain partners with full or partial access to the Company's systems, information infrastructure and technological assets. The policy is available on the Company's website at <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/8.-Cyber-security.pdf>.

**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.**

No issue related to advertising, delivery of essential services, restrictive trade practices, unfair trade practices, advertising, product recalls or product safety and quality has been reported.

**7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches along-with impact: No data breach incident pertaining to customers has been reported in the current financial year
- b. Percentage of data breaches involving personally identifiable information of customers: No data breach for personally identifiable information of customers.
- c. Impact, if any, of the data breaches: Not applicable

### Leadership Indicators

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

All the information related to products and services is available on the Company's website at <https://www.ambergrouppindia.com/>. The Company also actively uses various social media and digital platforms to disseminate information about its products.

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

The Company has business-to-business (B2B) operations, therefore, we don't directly engage with the end-user of the products. However, as and when required by our customers, we do provide training to their employees on different aspects of product usage and safety. Additionally, all the relevant information is provided in Owner Manuals which comes with the product.

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

None of our products and services fall under essential services.

**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. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).**

Yes, Company displays necessary product information in compliance with local laws and industry guidelines. The Company regularly interacts with its clients through multiple channels. To assess client needs and expectations, we regularly conduct client surveys. The survey helps us in identifying areas of improvement and strengthening customer relations.

Principle	NGRBC principle	Reference document	Web-link
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1. Code of Conduct for Directors and Senior Management Personnel	<a href="http://www.ambergrouppindia.com/code-conduct-directors-senior-management-personnel/">http://www.ambergrouppindia.com/code-conduct-directors-senior-management-personnel/</a>
		2. Diversity of Board of Directors Policy	<a href="http://www.ambergrouppindia.com/diversity-board-directors-policy/">http://www.ambergrouppindia.com/diversity-board-directors-policy/</a>
		3. Code for Independent Director and Familiarisation Programme	<a href="http://www.ambergrouppindia.com/wp-content/uploads/2020/08/Code-for-Independent-Director-and-Familiarisation-Programme-changed-2020.pdf">http://www.ambergrouppindia.com/wp-content/uploads/2020/08/Code-for-Independent-Director-and-Familiarisation-Programme-changed-2020.pdf</a>
		4. Code of conduct for insider trading and fair disclosure of unpublished price sensitive information	<a href="http://www.ambergrouppindia.com/docs/Code%20and%20Policies/Code%20of%20conduct%20for%20insider%20trading%20and%20fair%20disclosure%20of%20unpublished%20price%20sensitive%20information.pdf">http://www.ambergrouppindia.com/docs/Code%20and%20Policies/Code%20of%20conduct%20for%20insider%20trading%20and%20fair%20disclosure%20of%20unpublished%20price%20sensitive%20information.pdf</a>
		5. Anti-Corruption and Anti Bribery Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/9.-Anti-bribery-and-Anti-corruption-policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/9.-Anti-bribery-and-Anti-corruption-policy.pdf</a>
		6. Ethics Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/1.-Ethics-policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/1.-Ethics-policy.pdf</a>
		7. Whistle Blower Policy	<a href="http://www.ambergrouppindia.com/whistle-blower-policy/">http://www.ambergrouppindia.com/whistle-blower-policy/</a>
		8. Risk Management Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/Risk-Management-Policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/Risk-Management-Policy.pdf</a>
P2	Businesses should provide goods and services in a manner that is sustainable and safe	1. Policy on Product sustainability	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/2.-Policy-on-Product-Sustainability.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/2.-Policy-on-Product-Sustainability.pdf</a>
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	1. Employee Policy	Available internally on the Company's intranet
		2. Whistle Blower Policy	<a href="http://www.ambergrouppindia.com/whistle-blower-policy/">http://www.ambergrouppindia.com/whistle-blower-policy/</a>
P4	Businesses should respect the interests of and be responsive to all its stakeholders	1. Stakeholder engagement policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/4.-Policy-on-Stakeholders-Engagement.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/4.-Policy-on-Stakeholders-Engagement.pdf</a>
P5	Businesses should respect and promote human rights	1. Human Rights policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/3.-Human-Rights-Policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/3.-Human-Rights-Policy.pdf</a>
		2. Whistle Blower Policy	<a href="http://www.ambergrouppindia.com/whistle-blower-policy/">http://www.ambergrouppindia.com/whistle-blower-policy/</a>

Principle	NGRBC principle	Reference document	Web-link
P6	Businesses should respect and make efforts to protect and restore the environment	1. Environment Policy	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/5.-Environment-policy.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/5.-Environment-policy.pdf</a>
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	1. Public Advocacy policy	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/6.-Public-Advocacy-Policy.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/6.-Public-Advocacy-Policy.pdf</a>
P8	Businesses should promote inclusive growth and equitable development	1. Corporate Social Responsibility Policy	<a href="http://www.ambergroupindia.com/wp-content/uploads/2021/06/Corporate-Social-Responsibility-Policy-1.pdf">http://www.ambergroupindia.com/wp-content/uploads/2021/06/Corporate-Social-Responsibility-Policy-1.pdf</a>
P9	Businesses should engage with and provide value to their consumers in a responsible manner	1. Policy on customer service	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/7.-Policy-on-Customer-Service.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/7.-Policy-on-Customer-Service.pdf</a>
		2. Cybersecurity policy	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/8.-Cyber-security.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/8.-Cyber-security.pdf</a>
	All principles	1. Business Responsibility policy	<a href="https://www.ambergroupindia.com/business-responsibility-policy/">https://www.ambergroupindia.com/business-responsibility-policy/</a>

