



**Dhunseri Ventures Limited**

CIN : L15492WB1916PLC002697

Registered Office : Dhunseri House, 4A Woodburn Park,  
Kolkata 700020

July, 26, 2024

To, The BSE Limited (Scrip Code: 523736) Floor 25, P.J. Towers, Dalal Street, Mumbai - 400001	To, The National Stock Exchange of India Limited (Symbol: DVL) Exchange Plaza Plot No: C/1, G Block Bandra – Kurla Complex, Bandra (E) Mumbai – 400 051
--------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**Sub: Business Responsibility and Sustainability Report of the Company for the  
Financial Year 2023-24**

Dear Sir,

Pursuant to the Regulation 34(2) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Business Responsibility and Sustainability Report ('BRSR') of the Company for the Financial Year 2023-24.

The BRSR forms part of Company's Annual Report for the Financial Year 2023-24 and is also available on the Company's website at: <https://aspetindia.com/wp-content/uploads/2024/07/DVL-BRSR-1.pdf>.

This is for your information and record.

Thanking You.

Yours faithfully,  
For Dhunseri Ventures Limited

*Simerpreet Gulati*

Simerpreet Gulati  
Company Secretary  
& Compliance Officer



## Annexure E

### BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

#### Section A: GENERAL DISCLOSURE

##### I. Details of the listed entity

Sr. No.	Particulars	Company Information
1.	Corporate Identity Number (CIN) of the Listed Entity	L15492WB1916PLC002697
2.	Name of the listed entity	Dhunseri Ventures Limited
3.	Year of incorporation	1916
4.	Registered office address	Dhunseri House, 4A Woodburn Park, Kolkata-700020
5.	Corporate office address	Same as above
6.	E-mail id	investors@aspetindia.com
7.	Telephone	+91 33 2280 1950-54
8.	Website	www.aspetindia.com
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	₹3,502.48 Lakhs*
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	<b>Name:</b> Ms. Simerpreet Gulati <b>Designation:</b> Company Secretary & Compliance Officer <b>Telephone Number:</b> 2280 1950-54 <b>Email ID:</b> investors@aspetindia.com
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).	Disclosures in this Report are made on standalone basis.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

\* excludes forfeited shares of the Company.



## II. Product/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Trading- Trading in Commodities and PET Resin	Purchase and sale of Commodity and PET Resin	75%
2.	Treasury operations in shares	Treasury operations in shares and securities of other body corporates	25%

*Note: Percentage of turnover of entity is calculated on the basis of revenue from operations.*

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

Sr. No.	Product/Service	NIC Code*	% turnover of the entity
1.	Commodity Trading	464	Same as question 16
2.	Trading of PET Resin	466	
3.	Treasury operations in shares	649	

\*NIC Code - 2008

## III. Operations

### 18. Number of locations where Plants and/or Operations/Offices of the entity are situated:

Sr. No.	Location	Number of Plants	Number of Office	Total
1.	National	-	2	2
2.	International	-	-	-

### 19. Market served by the entity:

#### a. Number of location

a)	National (No. of States)	2
b)	International (No. of Countries)	0

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

Nil.

**c. A brief on types of customers**

The Company does not have any customer interface for its treasury operations. The Customer for the trading of the PET Resins and PET Films are the processors making PET preform, PET bottles and PET sheets.

**IV. Employees**

**18. Details as at the end of financial year:**

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
<b>Employees</b>						
1.	Permanent (D)	24*	16	66.67	8*	33.33
2.	Other than permanent (E)	-	-	-	-	-
3.	Total Employees (D+E)	24	16	66.67	8	33.33
<b>Workers</b>						
4.	Permanent (F)	Not Applicable				
5.	Other than permanent (G)					
6.	Total Employees (F+G)					

\* It includes a Trainee Employee.

**b. Differently abled Employees and workers: Nil**

**21. Participation/Inclusion/Representation of women**

Sr. No.	Particulars	Total (A)	No. and percentage of females	
			No. (B)	% (B/A)
1.	Board of Directors	10	2	20
2.	Key Management Personnel*	2	1	50

\* Key Management Personnel includes only CFO and CS as MD/WTD is already covered in Board of Directors stated above.

**22. Turnover rate for permanent employees and workers**

Category	FY 2023-24			FY 2022-23			FY 2021-22		
	M	F	Total	M	F	Total	M	F	Total
Permanent Employees	0.00%	14.29%	14.29%	0.00%	16.67%	16.67%	6.45%	0	6.45%
Permanent Workers	-	-	-	-	-	-	-	-	-

Note: The above rate is on the basis of average number of persons employed in the category.



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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Is it a holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Dhunseri Infrastructure Ltd.	Subsidiary	100	No
2.	Dhunseri Poly Films Pvt. Ltd.		100	
3.	Twelve Cupcakes Pte Ltd.		88.68	
4.	DVL USA INC.		100	
5.	IVL Dhunseri Petrochem Industries Pvt. Ltd.	Joint Venture	50	
6.	IVL Dhunseri Polyester Company S.A.E		50	

## VI. CSR Details

### 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover: ₹34,954.47 Lakhs\*

(iii) Net worth: ₹1,59,173.36 Lakhs\*\*

\*The above reported amount is Revenue from Operations which is exclusive of Other Income.

\*\* As per Companies Act, 2013.

## 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)	FY 2023-24			FY 2022-23		
		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	The permanent employees can directly approach to the head of department for any grievances. For investors, the web-link for investors grievances is <a href="http://aspetindia.com/investors/investor-grievance/">http://aspetindia.com/investors/investor-grievance/</a> For customer, the Company gets assistance from its supplier to attend customers complaints.	0	0		Nil		
Investors/Shareholders		2	0	resolved			
Employees and workers		0	0				
Customers		0	0				
Value Chain Partners		0	0				
Other (please specify)		0	0				

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

Sr. No.	Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Talent Attraction and Development	Risk and Opportunity	Human Resource strategy of the Company emphasises talent acquisition, development, employee engagement, incentives, recognition, diversity, inclusion and adherence to applicable human rights.	The Senior Officials interacts with new hires and shares viewpoints, experiences and knowledge in order to inspire and encourage them at the start of their careers.	It creates a positive impact by fostering a culture of team spirit, leadership and knowledge sharing within the Company.  Helps the Company in maintaining a totally dedicated workforce and in enhancing the employee productivity at the workplace.
2.	Community and Social Impact	Opportunity	As a part of the Company's commitment to society, comprehensive interventions are undertaken in education, healthcare and sports mainly through its implementing agency, Dhanuka Dhunseri Foundation.	Not Applicable	It creates positive impact because the CSR activities helps to create a meaningful impact for the communities we interact with.
3.	Sustainable Investing	Opportunity	The Company aims to invest in Companies demonstrating good ESG practices for investment since the global trend of Investment is inclining towards sustainable portfolios and such companies are expected to deliver better returns over the long-term.	Not Applicable	It creates positive impact because companies with good ESG practices is likely to improve the risk adjusted returns.
4.	Corporate governance – Board oversight, conflict of interest, ethics, risk and compliance	Risk	The Company strongly believes in the highest standards of governance and business ethics.	Periodical internal reviews, audit and discussions on changes introduced by regulators.	Financial implications will be negative as poor corporate governance or unethical practices lead to loss of confidence of stakeholders including investor.



**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES:**

Disclosure Questions										
Sr. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)					Yes				
	b. Has the policy been approved by the Board? (Yes/No)					Yes				
	c. Web Link of the Policies, if available	<p>Business Responsibility and Sustainability Report of the Company covers each principle and its core elements of the NGRBCs. Please refer link:  <a href="https://aspetindia.com/wp-content/uploads/2024/07/BRSR-Policy-Final.pdf">https://aspetindia.com/wp-content/uploads/2024/07/BRSR-Policy-Final.pdf</a></p> <p>These principles are also covered in the Code of Conduct and Corporate Social Responsibility (CSR) Policy of the Company which is available on the website of the Company:</p> <p>CSR Policy: <a href="https://aspetindia.com/wp-content/uploads/2024/06/FINAL-CSR-Policy.pdf">https://aspetindia.com/wp-content/uploads/2024/06/FINAL-CSR-Policy.pdf</a></p> <p>Code of Conduct: <a href="http://aspetindia.com/investors/code-of-conduct/">http://aspetindia.com/investors/code-of-conduct/</a></p>								
2.	Whether the entity has translated the policy into procedures. (Yes / No)					Yes				
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company expects its stakeholders to adhere to the same in all their dealings.								
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policy is based on National Voluntary Guidelines on Social, Environmental & Economical Responsibilities of Business released by the Ministry of Corporate Affairs, Government of India.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The required goals and commitments set by Board have been mentioned in the respective principle.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Detailed under the relevant principles in section C of this Report								

**Governance, leadership and oversight**

7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Senior Officials of the Company (comprising of Mr. C.K.Dhanuka, Mr. R.K.Sharma, CFO & CS) oversees / reviews the matters related to ESG and business Responsibility activities from time to time to ensure seamless and effective implementation of the parameters given in Business Responsibility and Sustainability Policy of the Company.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Senior Officials of the Company (comprising of Mr. C.K.Dhanuka, Mr. R.K.Sharma, CFO & CS)
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.	Yes. The CSR Committee is also responsible for making decisions on sustainability related issues.

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board of Directors including KMPs of the Company.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with the regulations to the extent applicable.								
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances									
	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Yes. Various processes, operations and compliances of the Company are subjected to review by different agencies like internal auditor, statutory auditor, regulator, credit rating agencies as applicable. The policies are reviewed periodically and amended as per need with the approval of the board.								





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)	Not Applicable								
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)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### Essential Indicators

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

Sr. No.	Segment	Total number of training and awareness programmes held	Topics / principles covered under the training	%age of persons in respective category covered by the awareness programmes
1.	Board of Directors	6	<ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• Whistle blower</li> <li>• Prevention of Sexual Harassment at the Workplace.</li> </ul>	100%
2.	Key Managerial Personnel			
3.	Employees other than BoD and KMPs	We conducted one (1) training and awareness programme to update our employees on key issues such as sexual harassment.		
4.	Workers	Currently, we do not have any worker in the Company.		

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Not applicable as no fines or penalties have been imposed in the reporting period.

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

Not Applicable

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

The Company does not have a standalone anti-corruption or anti-bribery policy, however in its Business Responsibility and Sustainability Policy it mentions aspects of anti-corruption and anti-bribery.

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

No such action taken during the financial year 2023-24 and 2022-23.

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

No such action taken during the financial year 2023-24 and 2022-23.

**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.**

Since, no complaint received during the period, so there were no requirement to undertake any action.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payable	43	Nil

*Note: During the FY 2022-23, there were no accounts payable.*



## 9. Open-ness 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	FY (Current Financial Year)	FY (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	44.91%	23.95%
	b. Sales (Sales to related parties / Total Sales)	36.57%	0.00%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	23.60%	30.99%
	d. Investments (Investments in related parties / Total Investments made)	7.10%	24.62%

## 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.

Sr. No.		FY 23-24	FY 22-23	Details of improvements in environmental and social impacts
1.	R&D	Considering the nature of business and being a holding company, this indicator is not applicable to us.		

2. a. Does the entity have procedures in place for sustainable sourcing: No, considering the nature of business, this indicator is not applicable to us.

b. If yes, what percentage of inputs were sourced sustainably: Not Applicable

**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)	Not Applicable
(b)	E-waste	
(c)	Hazardous waste	
(d)	Other waste	

**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.**

Not Applicable

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

**Essential Indicators**

**1. a. Details of measures for the well-being of employees**

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
<b>Permanent Employees</b>											
Male	16	13	81.25	15	93.75	Not Applicable		Not Applicable			
Female	8	8	100	8	100	8	100				
Total	24	21	87.50	23	95.83	8	100				
<b>Other than Permanent Employees</b>											
Male	Not applicable since the Company does not have any other employees besides permanent employees.										
Female											
Total											



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

% of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Not Applicable											
<b>Permanent workers</b>											
Male	Not Applicable										
Female											
Total											
<b>Other than Permanent workers</b>											
Male	Not Applicable										
Female											
Total											

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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company	0.02%	0.06%

*Note: The Cost incurred on wellbeing measures includes the renewal of Health Insurance and Personal Accident Insurance.*

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

Category	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	96.00%	Not Applicable	Y	100%	Not Applicable	Y
Gratuity	87.50%	Not Applicable	Y	90.47%	Not Applicable	Y
ESI	-	Not Applicable	-	-	Not Applicable	-
Superannuation	12.5%	Not Applicable	Y	14.29%	Not Applicable	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.**

Currently, the Company does not have any differently abled employees.

**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 fairly recognises the importance of providing equal opportunities to all and does not tolerate discrimination on the basis of disabilities of any kind.

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

None of the employee took parental leave during the financial year.

**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.**

Permanent Employees	The permanent employees can directly approach the head of the department for any grievances and find appropriate solutions to their issues.
Other than Permanent Employees	Not Applicable
Permanent Workers	
Other than Permanent Workers	

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

Not applicable, since the Company is into trading activity & treasury operations, there is no such unions or association. The Company fosters open communication and direct engagement between management and employees, promoting a healthy working environment.

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

Category	FY 2023-24					FY 2022-23				
	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	16	16	100.00%	16	100.00%	15	15	100.00%	15	100.00%
Female	8	8	100.00%	8	100.00%	6	6	100.00%	6	100.00%
<b>Total</b>	<b>24</b>	<b>24</b>	<b>100.00%</b>	<b>24</b>	<b>100.00%</b>	<b>21</b>	<b>21</b>	<b>100.00%</b>	<b>21</b>	<b>100.00%</b>
<b>Workers</b>										
Male	Not Applicable									
Female										
<b>Total</b>										

*Note: The Company ensures that all the employees are aware and properly trained on crucial health and safety matters. Also, the employees are constantly encouraged to learn new skills, keep updated with industry norms and regulations by attending seminars and workshops.*



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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(D/C)
<b>Employees</b>						
Male	16	16	100.00%	15	15	100.00%
Female	8	8	100.00%	6	6	100.00%
<b>Total</b>	<b>24</b>	<b>24</b>	<b>100.00%</b>	<b>21</b>	<b>21</b>	<b>100.00%</b>
<b>Workers</b>						
Male	Not Applicable					
Female						
<b>Total</b>						

*Note: The head of the Department constantly provide feedback to all the employees in order to help them navigate through their careers and provide them with valuable insights to encourage them to grow further in their careers.*

## 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 of such system?

Due to the nature of the operations of the Company, there are no critical occupational health and safety risks.

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

Nature of the job does not call for any significant work-related health and safety hazards. Hence, no structured processes are used to assess the probable risks.

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

Since, the Company has no worker and so the above reporting is not applicable to the Company.

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

Yes, the Permanent Employees of the Company are provided with medical support for any non-occupational health care need through third party medical insurance coverage and Personal Accident Policy. This ensure that employees have access to necessary healthcare services, not only in the workplace but also outside work.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees & Workers		Nil
Total recordable work-related injuries			
No. of fatalities			
High consequence work-related injury or ill-health (excluding fatalities)			

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

Nature of job does not require any work related health and safety hazard identification and assessment. However, we have built a culture of safety and introduce best practices.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil					
Health & Safety						

**14. Assessments for the year:**

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

**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.**

Since there were no safety-related incidents in the past year, the Company did not require any corrective actions related to health and safety practices.





**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 systematically identifies its internal stakeholders like employees and external stakeholders like customers, investors, government bodies including regulators, banks and financial institutions. The management of the Company remains accessible to all stakeholders to understand and respond to their concerns. The Company focuses on maintenance of healthy stakeholder engagement and allows stakeholders’ participation as far as practically possible.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Email, Website, Newspaper publication, meetings and Annual Report	Need based and as per requirements of applicable laws.	To keep the shareholders updated about the Company and to provide support & guidance to them as well.  To provide updated and correct information on working and performance of the Company.
Employees				
Contractors				
Bankers				
Investors/Shareholders				
Vendors/Suppliers				

**PRINCIPLE 5: Businesses should respect and promote human rights**

**Essential Indicators**

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	The Company does not conduct any formal trainings on Human Rights issues, however we ensure that all our employees are aware on key Human Rights issues and take appropriate action if there are breaches in upholding of any human rights.					
Other than permanent						
<b>Total Employees</b>						
<b>Workers</b>						
Permanent	Not Applicable					
Other than permanent						
<b>Total Employees</b>						

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>	24	0	0	24	100	21	0	0	21	100
Male	16	0	0	16	100	15	0	0	15	100
Female	8*	0	0	8*	100	6	0	0	6	100
<b>Other than Permanent</b>	Not Applicable									
Male										
Female										
<b>Workers</b>										
<b>Permanent</b>	Not Applicable									
Male										
Female										
<b>Other than Permanent</b>										
Male										
Female										

\*It includes a Trainee Employee.

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

A. Median Remuneration/Wages:

	Male		Female	
	Number	Median remuneration/ Average salary/ wages of respective category (₹)	Number	Median remuneration/ Average salary/ wages of respective category (₹)
Board of Directors (BoD)	8	3,65,000.00	2	1,95,62,761.00
Key Managerial Personnel (KMP)*	1	29,58,571.00	1	17,08,013.00
Employees other than BoD and KMP	14	11,34,862.50	5	6,96,000.00
Workers	Not Applicable			

\*KMP includes CFO & CS of the Company.



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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	36.67%	39.09%

**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 Business Responsibility and Sustainability Policy covers the issue of human rights and the management looks into any human rights issues or concerns if and when they arise.

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

Human Rights is one of the core value of the Company and the Company is committed to maintain a safe business environment and workplace for all employees.

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

	FY 2023-24			FY 2022-23		
	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						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

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

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

The Company have Whistle blower policy as well as Internal Compliant Committee in place to prevent adverse consequences to the complainants in discrimination and harassment cases.

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

The above such requirements are incorporated as required and applicable.

## 10. Assessment for the year:

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

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

No corrective actions were required to be taken since there were no violations of any human rights related issues.

## 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	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1,67,694.41	1,57,437.9
Total fuel consumption (E)	Negligible*	Negligible*
Energy consumption through other sources(F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	1,67,694.41	1,57,437.9
<b>Total energy consumed (A+B+C+D+E+F)</b>	1,67,694.41	1,57,437.9
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/Revenue from operations)	Negligible	Negligible
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/Revenue from operations adjusted for PPP)	-	-
<b>Energy intensity in terms of physical output</b>	-	-
Energy intensity (optional)– the relevant metric maybes elected 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 independent assessment is in place.

*\*As our primary source of energy procurement is predominantly electricity and given the centralised nature of our operations, our utilization of fuel remains minimal.*



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.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>		
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/Revenue from operations adjusted for PPP)		
<b>Water intensity in terms of physical output</b>		
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>		

The Company's usage of water is primarily restricted to employees' consumption purposes only.

**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 independent assessment is in place.

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

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Considering the nature of business of the Company the disclosure relating to water discharge is not applicable to the Company.	
- No treatment		
- With treatment—please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment—please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment—please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment—please specify level of treatment		
(v) Others		
- No treatment		
- With treatment—please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		
<b>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.</b>		
No Independent Assessment is in place.		

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

Considering the nature of business, the Company is not required to undertake such implementation.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Considering the nature of business, direct air emission is limited.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			
<b>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.</b>			
No independent assessment is in place.			



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

Parameter	Unit	FY 2023-24	FY 2022-23
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	Negligible	Negligible
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	38	35
Total Scope 1 and Scope 2 emissions per rupee of turnover	The minimal nature of fuel consumption leads to negligible Scope 1 & 2 emissions.		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	-		
Total Scope 1 and Scope 2 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	tCO <sub>2</sub> e/sq. ft.		

**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 independent assessment is in place.

*\*The conversion factor considered for electricity emissions is 0.82 for FY 2023-24 and 0.81 for FY 2022-23 as per latest available data in user guide of Central Electricity Authority (CEA) - CO<sub>2</sub>. Baseline Database for the Indian Power Sector, version 19 (EF incl REG)*

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

The Company always strives to efficiently manage energy consumption by adopting technology like LED lights, efficient HVAC system, which in turn enables reduction in overall Green House Gas emissions.

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	Considering the nature of business, minimal waste is generated, however it is ensured that we recycle and reuse is done as much as possible.	
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
<b>Total (A+B+C+D+E+F+G+H)</b>		
<b>Waste intensity per rupee of turnover</b> (Total waste generated/Revenuefromoperations)		
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	Not Applicable	
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
(i) Incineration	Not Applicable	
(ii) Landfilling		
(iii) Other recovery operations		
<b>Total</b>		
<b>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.</b>		
No independent assessment is in place.		





**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.**

Considering the nature of the business, this indicator is not applicable to us.

**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.
--------	--------------------------------	--------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------

This indicator is not applicable since the Company is into trading activity and treasury operations. Further, the Company is also a holding company.

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

This indicator is not applicable since the Company is into trading activity and treasury operations. Further, the Company is also a holding company.

**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:**

The Company is in compliance with the environmental laws wherever applicable.

**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: 3(Three)**

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Federation of Indian Chambers of Commerce & Industry	National
2.	Federation of Indian Export Organizations	
3.	Plastics Export Promotion Council	

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

Name of authority	Brief of the case	Corrective action taken
NIL	None	Not Applicable

**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.**

Considering the nature of business undertaken by the Company, there is no such requirement to undertake Social Impact Assessment of Projects.

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

Considering the nature of business undertaken by the Company, there is no such requirement for rehabilitation and resettlement.

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

Please refer point VII (25).

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	For the trading activity of PET Resins, the Company procures materials from Joint Venture in India pursuant to subsisting agreement.	
Directly from within India		



**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	FY 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

**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.**

The Company gets support from its supplier which has customer support engineers and QA teams to attend customer complaints and resolve them.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company understands from its suppliers that the product PET Resin is 100% safe to environment.
Safe and responsible usage	Product is non-hazardous
Recycling and/or safe disposal	100% recyclable

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy			Nil			
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

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

**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.**

The Risk Management Committee is empowered to formulate policy on cyber security and oversee the risk related to data privacy. The Company also have risk management and Business Responsibility and Sustainability Policy in place.

**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.**

Since there were no issues regarding advertising, etc, no such corrective actions were needed to be taken.

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

- a. Number of instances of data breaches: Nil
- b. Percentage of data breaches involving personally identifiable information of customers: Nil
- c. Impact, if any, of the data breaches: Nil