

WENDT (INDIA) LIMITED

No. 69/70, Sipcot, Hosur 635 126, Tamilnadu, INDIA

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E-mail : wil@wendtindia.com

Web : www.wendtindia.com**CIN: : L85110KA1980PLC003913**29th June 2024

BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P J Towers
Dalal Street, Fort
Mumbai 400 001

Stock Code: 505412

National Stock Exchange of India Ltd.
Plot No. C/1, G Block
Bandra - Kurla Complex, Bandra (E)
Mumbai 400 051

Stock Code: WENDT

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the Business Responsibility and Sustainability Report for the Financial Year 2023-24.

You are requested to kindly take the above information on record.

Thanking you.

Yours faithfully,
For **Wendt (India) Limited**

Arjun Raj P
Company Secretary

Encl: a/a

- (iv) Number of permanent employees on the rolls of the Company as on 31st March 2024: 378
- (v) The average annual increase in salaries of employees was 11.47% compared to an increase in managerial remuneration of 11.11%. The increase in the Managerial remuneration is primarily due to increase in the remuneration of Executive Director. Hence, the confirmation with respect to exceptional circumstances for increase in managerial remuneration does not arise.
Annual increase in employee's remuneration is based on Company and individual performance. The individual performance parameters vary based on employee cadres.
- (vi) The Company affirms that the remuneration is in compliance with its Remuneration policy.

**On behalf of the Board
For Wendt (India) Limited**

Shrinivas G Shirgurkar
Chairman

Place: Bengaluru
Date: April 25, 2024

ANNEXURE E BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT



ADVERSE IMPACT OF CLIMATE CHANGE

Rising Sea Levels



Society and Economy



Draughts and Floods



Heat Waves



Devastating Storms



Erratic Monsoons



Rising Food Prices



No Coffee



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L85110KA1980PLC003913
2.	Name of the Listed Entity	Wendt (India) Limited
3.	Year of incorporation	21 st August 1980
4.	Registered office address	Flat No. 105, Cauvery Block National Games Housing complex, Koramangala, Bangalore, Karnataka - 560 047
5.	Corporate address	Wendt India limited, 69/70 SIPCOT Industrial Area, Hosur, Tamil Nadu-635126
6.	E-mail	wil@wendtindia.com
7.	Telephone	04344-405500/ 04344-276851/52
8.	Website	https://www.wendtindia.com/
9.	Financial year for which reporting is being done	1 st April 2023 to 31 st March 2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	20 lakh equity shares of Rs.10 each aggregating to Rs.2 crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Arjun Raj P, Company Secretary Ph: 044-30006142, email: arjunrajp@wendtindia.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).	Yes, the disclosure under this report has been made on a standalone basis for Wendt (India) Limited
14.	Name of assurance provider	Not applicable
15.	Type of assurance obtained	Not applicable

II. Products/services

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

Sl. No.	Description of main activity	Description of business activity	% of total Turnover contributed
1	Manufacture of Super Abrasive grinding wheels	Sale of Super Abrasive grinding wheels	64%
2	Manufacture of Special purpose Grinding & Honing Machines	Sale and service of Machines including Spares	23%
3	Manufacture of Precision components	Sale of Precision components	13%

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

Sl. No.	Products/Services	NIC Code	% of total Turnover contributed
1	Super Abrasives	23993	64%
2	Machine Tools	25920	23%
3	Precision components	28299	13%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	3	5
International	0	0	0

19. Markets served by the entity:

The Major markets and Industry sectors served include both domestic and international like USA, Europe, South East Asia, Russia, Australia- Automobile, Glass, Vitreous tiles, Cutting Tools, Ceramics, Refractory, Machine OEMs, Defence, Engineering, Steel, Bearing, Prints, Papers, Auto components, Aerospace, Textile, Power, Gem & Jewellery.

a. Number of locations

Locations	Number
National (No. of States)	On a standalone basis, the Company carries on its manufacturing operations in Hosur, Tamil Nadu and Pune, Maharashtra & has its registered office in Bangalore, Karnataka.
International (No. of Countries)	On a consolidated basis, the Company's wholly owned subsidiary Wendt Grinding Technologies Limited carries its manufacturing operations in Thailand.

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

Rs. 4944 Lakhs (24% of the total turnover for FY 2023-24).

c. A brief on types of customers

The Company caters to a diverse range of customers across various industries, predominantly serving B2B customers - supplying Super Abrasive Grinding Wheels, Special Purpose Grinding and Honing Machines and Precision Components. There are approx 1400 customers both domestic and overseas. The major customers belong to Auto, Auto Ancillaries, Steel, Cutting Tools, Engineering, Refractory, Ceramics, Defence, Aerospace, Construction etc.

IV. Employees

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

a. Employees and workers (including differently abled):

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
EMPLOYEES						
1	Permanent (D)	187	172	92%	15	8%
2	Other than Permanent (E)	0	0	0	0	0%
3	Total employees (D + E)	187	172	92%	15	8%
WORKERS						
4	Permanent (F)	191	188	98%	3	2%
5	Other than Permanent (G)	139	120	86%	19	14%
6	Total workers (F + G)	330	308	93%	22	7%

b. Differently abled Employees and workers:

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. C	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	4	4	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	4	4	100%	0	0
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	1	1	100%	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled workers (F + G)	1	1	100%	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	17%
Key Management Personnel	3*	-	-

* Includes CEO, CFO and Company Secretary.

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

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.30%	1.00%	13.30%	14.84%	1.10%	15.94%	13.99%	2.8%	16.79%
Permanent Workers	3.10%	0.00%	3.10%	2.45%	0.49%	2.94%	3.66%	0.41%	4.07%

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Wendt Grinding Technologies Limited (WGTL), Thailand	Subsidiary	100%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) : Yes
(ii) Turnover (in Rs.) : 20626 lakhs
(iii) Net worth (in Rs.) : 19201 lakhs

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 2023-2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaint pending resolution at close of the year	Remarks
Communities	Yes, a mechanism is in place to interact with community and to understand their concerns, if any	-	-	-	-	-	-
Investors (other than shareholders)	Yes-Refer Note 2	1	-	-	-	-	-
Shareholders	Yes-Refer Note 2	-	-	-	-	-	-
Employees and workers	Yes-Refer Note 3	-	-	-	-	-	-
Customers	Yes-Refer Note 4	-	-	-	-	-	-
Value Chain Partners	Yes-Refer Note 3	-	-	-	-	-	-
Others (Please Specify)	Nil	-	-	-	-	-	-

Note 1 Community Grievances : <https://wendtindia.com/contact-us/>Note 2 Shareholder and Investor Grievance : <https://wendtindia.com/investors/>Note 3 Employees, Workers and Value Chain : <https://wendtindia.com/wp-content/themes/wendtindia/pdf/Whistle-Blower-Policy.pdf>Note 4 Customer Grievances : <https://wendtindia.com/contact-us/>

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

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

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee turnover (attrition) and skills development	Risk	High employee attrition leads to loss of knowledge and expertise, leading to reduced productivity. Also, high employee attrition impacts Company brand image and its ability to attract, develop, motivate and retain talent critical to business success.	As the Company is an engineering, knowledge based Company, employee are its most precious assets. It places great emphasis on human capital for sustainable business operations. Therefore, the Company provides training and development programs to employees to enhance and develop their skills. Job rotation is practiced to ensure right person is in the right job. Employees are rewarded based on performance and recognition mechanism. Also, gaps found in performance appraisal is addressed by training programs.	Negative
2	Technology Risk	Opportunity/ Risk	Technology is ever changing and plays a vital role in our operations from process automation and quality control to supply chain management and customer engagement. Failure to keep abreast with latest technological changes could pose a competitive disadvantage and impact Company's ability to meet customer demands. Further, in this digital world, threats like cyber attacks and data breaches could result in financial losses, reputational damages which could impact the brand reputation of the Company.	Company invests in Research and Development to mitigate the technology related risks and has a DSIR approved R&D facility in house towards this. The R&D focusses on improving our processes and products and develop innovative solutions meeting the evolving needs of the customers. The Company is taking steps to strengthen its cyber security measures to protect our data and infrastructure assets.	Positive/ Negative
3	Environmental Footprint : Air, Water, Waste, climate change, Green House Gas (GHG) emission.	Risk	Environmental risks like air, water pollution, waste generation and disposal, climate change and resource scarcity can impact Company's operations and disrupt the business. Failure to Comply with environmental regulations can lead to imposition of fines, penalties and legal action leading to reputational damages.	The Company is in process of investing in energy efficient technologies, reducing gas emissions, increasing water efficiency and mitigate extreme climate risks like global warming. Though the Company is not highly energy intensive Company, however, we are exploring renewable energy. The Company has installed Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) to treat, reuse and discharge water in accordance with the norms of the pollution control department. The Company tracks and monitors all environmental regulations through a Compliance Management System.	Negative

S. No.	Material issue identified	Indicate whether risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Corporate Governance- Board oversight, conflict of interest, Ethics, Risk and Compliance (Transparency and disclosure)	Opportunity/ Risk	Strong Corporate Governance is the core to achieve sustainable business operations. The identification of risks, opportunities, operating procedures, monitoring, checking and verification systems helps organisation to ensure business continuity, and build trust and reputation.	Strong Corporate Governance is core to achieving the organisation's mission and any risks can undermine stakeholder trust, damage reputation and disrupt the business. The Company has well defined corporate governance structure and zero tolerance to any breach of the code of conduct.	Positive/ Negative
5	Social Responsibility : Alignment with local communities	Risk	The business must be rooted in community and be aligned with the community's larger interests. Any adversarial relationship can impact the Company's ability to create long term value.	Job creation, skill development, supporting local relief efforts, fostering local communities.	Negative
6	Market preference	Risk/ Opportunity	In today's dynamic world, customer preferences and needs are constantly evolving. Failure to understand and adopt to these changes could result in declining sales and market share, impacting our financial performance and ability to meet stakeholders needs. Today's customer is focused on sustainability and ethical business practices. Failure to align our business practices with the evolving market preference can lead to lost business opportunities, legal liabilities and reputational damages.	The Company conducts market research and customer satisfaction survey to understand customer preference and expectation and continuously adopts to changing preferences.	Negative/ Positive
7	Data security	Risk	Data security breaches can lead to significant reputational damages, financial loss, and legal penalties. The Company stores sensitive information like customer data, supplier information, intellectual property. If this information is compromised, it can result in loss of trust with the stakeholders damaging Company reputation.	The Company has implemented several measures like regular cyber security assessments, data security policies and procedures, employee awareness to mitigate the risks. By proactively identifying and addressing this risk, the Company is committed to be operating in socially responsible and sustainable manner protecting reputation and maintaining trust.	Negative

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

The National Guidelines for Responsible Business Conduct (NGRBCs) as prescribed by the MCA (Ministry of Corporate Affairs) advocates nine principles as below:

- Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
- Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.
- Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.
- Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.
- Principle 5: Businesses should respect and promote human rights.
- Principle 6: Businesses should respect and make efforts to protect and restore the environment.
- Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- Principle 8: Businesses should promote inclusive growth and equitable development.
- Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.



Please refer Principal wise policies - Note 1 below

1	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1a. 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	https://wendtindia.com/investors/								
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)	The Company encourages its value chain partners to engage in responsible and sustainable business practices, taking into account their capabilities and resources. To enable this, Company has Fair Trade practices, Whistle Blower Policy, Grievance Mechanism etc.								
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has been certified for ISO 9001: 2015, ISO 14001:2015, ISO 45001:2018, EN13236, EN9100:2018, IATF 16949 Standards.								
5. Specific commitments, goals and targets set by the entity with defined time lines, if any.	NA	NA	NA	NA	NA	NA	NA	NA	NA
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>We recognise the importance of Environmental, Social and governance (ESG) factors in creating a sustainable future for our business and society as a whole. We believe that by prioritising ESG considerations, we can better manage risks, drive long term value creation and contribute to more equitable and prosperous world. ESG principles are embedded in every aspect of our operations, right from business strategy and decisionmaking process to our practices and interactions to our stakeholders. The Board comprises of individuals with diverse background and experiences, including expertise in ESG matters, enabling us to effectively manage these considerations in our decision-making Process as a Company committed to ESG principles, our policies and practices include the Company's Code of Conduct, Human Rights Policy, Code of Conduct for Prevention of Insider Trading, Policy on prevention of Sexual Harassment, Whistle Blower Policy, Anti-Corruption and anti-bribery policy, Corporate Social responsibility, Grievance Redressal mechanism etc. All these policies have the common Spirit of Murugappa Group - The Five Lights which is the guiding principle in all our dealings.</p> <p>The environmental impact covers Climate resources (Energy, Water, Air), Waste management etc. The Company is committed to conducting beneficial and fair business practices to the labour human capital and the community. It provides employees and business associates with working conditions which are clean safe, healthy and fair.</p> <p>Overall, our commitment to sustainability and responsible corporate citizenship is an integral part of our business strategy and we believe that by pursuing these goals, we will not only create long term value for our stakeholders but also contribute to a more equitable and sustainable world.</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Name: Mr. C Srikanth Designation: Executive Director and Chief Executive Officer</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>Yes, the Board and its committees oversee the strategy, governance, compliance, stakeholders' interest, risk management and sustainability practices of the Company. The Board committees comprise of Audit committee, Risk Management Committee, Stakeholders Relationship Committee, Corporate Social Responsibility committee and Nomination and Remuneration Committee. The Risk Management Committee reviews the ESG aspects of the Company specially from the risk or opportunity perspective.</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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
Questions										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.										Our leadership team has developed various policies and procedures on material aspects of our Company. At present, the Company has not undergone an external agency assessment of our policies. However, the Internal Auditors of the Company review the implementation of policies from time to time. The Company's Plant has been subject to audit by external certification agencies.								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:										All principles are covered in the policies.								
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)																		

Q - Quarterly
Y - Yearly

Note 1
Principle-Wise Policies

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The spirit of Murugappa Group - The Five Lights - Integrity, Passion, Quality, Respect, Responsibility									
	Air Emissions Policy		People policy		Human Rights Policy	Air Emissions Policy			
Code of Conduct for Board & Senior Management	Air Emissions Policy		People policy		Human Rights Policy	Air Emissions Policy			
Familiarisation programme									
Supplier code of conduct					Prevention of Sexual Harassment Policy				
Code of Practice and Fair Disclosure of Unpublished Price Sensitive Information	Water Management policy		Remuneration Policy	Grievance Redressal Mechanism		Waste Management policy		Corporate Social Responsibility Policy	Quality Policy
Determination of Materiality of an Event	Waste Management policy		Policy on Board Diversity			Water Management policy			
Dividend Distribution Policy									
Policy for determining Material Subsidiaries									
Material Subsidiary Policy									
Business Responsibility Policy									
Policy for preservation of documents									
Policy on Related party transactions									
Remuneration Policy									
Whistle Blower Policy									
Terms and reference - appointment - appointment of Independent Director									
Prevention of Sexual Harassment Policy									

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 categorised 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.

Overview/Objective: It illuminates entity values and a commitment to high standards of ethical conduct. Demonstrating a 'Good Faith' effort to prevent illegal acts may reduce the financial risks associated with government fines for ethical misconduct. This principle is aligned to SDG 6-Peace, Justice and Strong Institutions.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Material Topics

- ETHICAL
- TRANSPARENT
- RESPONSIBLE
- ACCOUNTABLE

Wendt (India) Limited is committed to high standards of business ethics and integrity. The Company has a "Zero Tolerance Policy" when it comes to deviation from ethical business conduct. The Company promotes transparency in business transactions with all its stakeholders including business partners.

The spirit of Murugappa group-The Five lights comprising Integrity, Passion, Quality, Respect & Responsibility governs all its business dealings. The Company has a code of conduct for its business operations and all the stakeholders connected with the Company as suppliers, contractors, business partners, associates, its personnel employed by the Company or engaged to provide services are required to be aligned with the same.

The Company and its subsidiary are governed by this philosophy in addition to the requirements of their Local Jurisdiction.

The Company's prevention of sexual Harassment policy also provides guidelines and obligations for respectful behaviour at the workplace, that is free from discrimination and harassment. The Respectful Workplace principle ensures that the people are treated with dignity and respect in any Workplace of Wendt. Under the Company's POSH (Prevention of Sexual Harassment) policy which aligns with the Government of India's Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013, the Company has constituted specific internal committees at each of its locations to address complaints and concerns around Sexual Harassment.

Essential Indicators

1. Percentage coverage by training and awareness programs 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	% of persons in respective category covered by the awareness programmes
Board of Directors	6	Quarterly presentations covering topics such as SEBI listing Regulations, Corporate Governance, regulatory changes, domestic and global corporate and industry developments, sustainability and ESG updates, policy awareness, grievance mechanism, occupational health and safety aspects, and risk management and mitigation measures.	100%
Key Managerial Personnel	63	Whistle Blowing Mechanism, BRSR, POSH, IMS Awareness, IATF Awareness, Sustainability Practices	100%
Employees other than BoD and KMPs	63	Whistle Blowing Mechanism, POSH, IMS Awareness, IATF Awareness, Sustainability Practices.	100%
Workers	31	Safety, Health, Whistle Blowing, POSH & IMS Awareness.	100%

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

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

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 Organisation has anti-bribery policy, Code of Conduct for Directors and Senior Management and Supplier policy and the Five Lights which is the guiding principle for all activities in the organisation.

Supplier Policy

We strive to build a partnership based on a policy of transparency in all our dealings and adherence to agreed business terms, with suppliers of goods, sub-contractors, and the people who provide service to us.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

The Whistle blower mechanism of the Company provides the Directors, Employees, customers and vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and Legal business conduct. During this year, there was no referral made under the Whistle blower policy of the Company.

	FY 2023-24 (Current Financial Year)		FY2022-23 (Previous Financial Year)	
	Numbers	Remarks	Numbers	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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 payable ((Accounts payable*365)/cost of goods/services procured) in the following format:

Number of days of accounts payable	FY 2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
	75 days	78 days

9. Openness of business

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of purchases	a. Purchase from trading houses as % of total purchases	8.02%	7.71%
	b. Number of trading houses where purchases are made from	25	27
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	93.75%	94.92%
Concentration of sales	a. Sales to dealers/ distributors as % of total sales	33%	34%
	b. Number of dealers/distributors to whom sales are made	230 (domestic & export)	214 (domestic & export)
	c. Sales to Top 10 dealers/ distributors as % of total sales to dealers/distributors	64%	69%
Share of RPTs in	a. Purchase (purchases with related parties/total purchases)	4.87%	8.77%
	b. Sales (sales to related parties/total sales)	7.21%	9.60%
	c. Loans & advances (Loans & advances given to related partes/total loans & advances)	Nil	Nil
	d. Investments (Investments in related partes/total investments made)	3.90%	4.06%

Leadership Indicators

1. Awareness programs conducted for value chain partners on any of the Principles during the financial year: 2023-24

The Company has formulated a supplier code of conduct which is provided to all suppliers along with the general terms and conditions emphasising on integrity aspects. Although informal and formal awareness programs are being conducted for the value chain partners, we are yet to collect and collate the data and information in the required format:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes	Value Chain Partners
1	POSH Awareness Training to Canteen & Service providers by Ms. Kanakalakshmi	85% - 11 Service providers	Women Service Providers - POSH
1	POSH Training to Canteen & Service providers by Ms. Kanakalakshmi	55% - 13 Service providers	Male Service Providers - POSH
1	Safety Training Kiosk	100%	Safety Training Kiosk - SIS Security services
30	Safety Training	100 % - 30 Sub- Contractors	Safety Training-Sub-Contractors
70	Gemba Training on Safety practices to Contractors - Construction, Electrical, Welding, gas Safety	70 Contractors	BRSR Core
35	Customer Awareness	85%	Customer Awareness

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 Board has approved a Code of Conduct for Board Members and Senior Management Personnel wherein a Director / KMP (acting within the Authority conferred upon them by the Company and under other applicable laws) Undertakes to:

- Act fairly and transparently and not participate in any decision-making process on a subject matter in which a conflict of interest exists or is likely to exist such that an independent judgment of the Company's best interest cannot be exercised.
- Avoid having any personal and/or financial interest in any business dealings concerning the Company.
- Not hold any positions or jobs or engage in other businesses or interests that are prejudicial to the interests of the Company in compliance with the statutory provisions and the Code of Conduct, requisite disclosure(s) is made by the Director's/KMP to the Company.

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

Overview / Objective: This covers an organisation's support for local suppliers or those owned by members of vulnerable groups. It also covers how the organisation's procurement practices (such as the lead times it gives to suppliers, or the purchasing prices it negotiates) cause or contribute to negative impacts in the supply chain or environment. This principle is aligned with SDG GOAL 2: Zero Hunger, GOAL 3: Good Health and Well-being, GOAL 5: Gender Equality, GOAL 6: Clean Water and Sanitation, GOAL 7: Affordable and Clean Energy, GOAL 8: Decent Work and Economic Growth, GOAL 9: Industry, Innovation and Infrastructure, GOAL 10: Reduced Inequality, GOAL 11: Sustainable Cities and Communities, GOAL 12: Responsible Consumption and Production, GOAL 13: Climate Action, GOAL 14: Life Below Water, GOAL 15: Life on Land and GOAL 16: Peace and Justice and Strong Institutions.



- Material Topics**
- SUSTAINABLE
 - SAFE
 - INNOVATION
 - WASTE MANAGEMENT
 - CIRCULAR ECONOMY



The Company caters to the B2B Market and has close interaction with customers on the goods manufactured for them. The Safety, health and workplace environment concerns are deeply inculcated not only in the processes involved to make the product but in the end product itself.

The Company undertakes to assure safety and optimal resource use over the Life cycle of its products. The purpose statement has been laid out after undertaking a very elaborate and participative exercise across the organisation to facilitate a common message strategy. The Integrated Management System Policy is built on continual improvement by focusing on processes, conservation of natural resources, protection of environment, prevention of pollution, injury and ill health, Elimination of Hazards & minimising risks with effective consultation and participation of all employees.

The Company's Social Accountability policy has built the need to be committed to provide Safe, Healthy and Socially Accountable Work culture in the Organization.

The Company's Environmental Pledge is built on reduction of Carbon foot print, Reusable shopping bags, reduction of fuel by car pooling, refusing usage of plastic bottles, involvement in neighborhood cleanup and minimise water usage.

Through the above the Company attempts to meet the UN Sustainable Development Goals (SDG).

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.

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	92%	89%	(1) XRF machine introduced for material chemical and bond analysis. (2) Up gradation of Lithoz 3D printing machine.
Capex	13%	42%	(1) Power Saving equipment. (2) Process Improvement. (3) Fume killer to enhance the environment.

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

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

At present, the Company has not captured data on percentage of inputs are sourced sustainably. The Company has a robust system and exercises due diligence in selection of its suppliers and vendors who should be aligned to our value system. While selecting the suppliers, weightage is given to suppliers who are from the local district and who are marginalised to ensure we provide support to them to earn a livelihood. The Company is committed to procuring goods and services from these suppliers as part of our commitment to support marginalised communities.

The Company encourages sustainable sourcing by promoting Suppliers and vendors to get certified for ISO 14001, IMS, SA 8000, OHSAS. The Company considers ESG compliance as a parameter while rating and evaluating the suppliers.

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.

Duly recognising that over-consumption results in unsustainable exploitation of the planet's resources, the business units in the Company are committed to promoting sustainable consumption, including recycling of resources.

While setting the Environment, Health and safety objectives and targets, considerations are given to reuse, recycle, reduction, handling and disposal of wastes. Measurable performance indicators include waste produced per unit of production. The Company has installed high-tech pre-treatment line in the place of conventional treatment to ensure clean production and reduction in hazardous waste generation. During the year, the Company has achieved significant waste reduction in the case of electroplating products. The Company has zero discharge facility for sewage, canteen, electroplating process, paint booth, DM water effluent and used coolant through RO Method. This treated water is reused for relevant manufacturing processes. The Company has been achieving reduction in wastes year on year.

The Company has a secured landfill facility in line with the applicable guidelines for storage of hazardous waste. The Company has also created a vermi-compost facility to convert all the Garden/ Green waste into manure.

During this year, the Company has carried out recycling of Aluminum scrap into castings. 38 tonnes of Aluminum ingot has been converted from Aluminum Turnings generating a revenue of Rs. 69.28 Lakhs. Most of our products before and after use do not contribute to the generation of e-waste and hazardous 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.

No, The EPR is not applicable to the Company. Protection of the Environment ranks high among the Company's Goals and as a responsible corporate citizen, the Company is committed taking definite steps to protect the Environment. The Quality, Environment, Health and Safety policy of the Company covers all its business verticals and it applies to the contractors as well, engaged with the Company including by way of incorporating the Safety, Health and Environment compliances in the agreement and in certain cases also cover the interest of customers / suppliers / transporters/ Contractors etc.

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?

No, While formal Life Cycle Assessment have not been yet undertaken by the Company for its products, we continuously innovate and strive for optimal usage of resources over the life cycle of the products manufactured by us. The Company uses sustainable processes to reduce, reuse and recycle the products and the waste generated out of it. The Company takes all efforts to ensure that whatever it produces is safe and environment friendly.

Over the years, the Company has been continuously making improvements in recycling and reusing of waste, Consumption of water and energy and optimal use of available natural resources. The Company has been certified in recognised standards such as ISO 9001, ISO 14001, ISO 45001, TS16949, EN13236 & EN9100 to ensure its products have a sustainable use from a social and environmental perspective.

Super Abrasives:

The dimensions like Diameter(D), Thickness/Height (T) and Bore(H) of the products are designed with specific criteria so that they can resist the expected forces and loads when used as intended and also avoids ejection of Parts.

Resin, Metal bond and other Super Abrasive products are designed in such a way that, when used in accordance with instruction, there is no hazardous decomposition of products.

Latest versions of Scrubber and exhaust systems have been installed in manufacturing of electroplated products and its design for improved air quality.

All Super Abrasives products are 100% recyclable once the life cycle of product is complete. The Company has successfully implemented EN13236 standards to address the safety norms and requirements of overseas customers.

Machine Tools:

The Company machines are designed with operator safety system and necessary interlock to ensure safety at customer's end during operation.

Machine Tools includes a range of machines such as Rotary surface grinding, Notch milling, TC Ring Grinding, vertical & Horizontal honing, Cylindrical grinding and accessories that adhere to the international standards and CE Certification fulfilling the international safety norms.

The business offers IOT (Internet Of things) enabled machines helps in reducing energy consumption and also helps in optimum usage of resources via constant feedback to the user through the various sensors. Some of the sustainability measures include reuse of wooden packing materials, special application software with operator screens to prevent air cutting, optimise panel cooler ratings using software for selection, reduce usage of lubrication by continuous monitoring, centrifugal filtration systems to reduce paper based filter consumption, electrostatic precipitators and fume extractors.

Precision Components:

Dust collection systems & mist collection system installed in Grinding Machine and Honing Machine enable collection of dust and oil mist at the time of grinding operations thus ensuring safe and clean environment.

The Company manufactures products customised for customers based on their recommended design incorporating cleanliness and environment friendly standards.

The packing material used for products supplied to its customers can be re-used multiple times and be recycled.

The Machines used are designed with operator safety system and necessary interlock to ensure safety while usage and production.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the weblink
Not applicable					

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
Super Abrasive Products Machine Tool Division Precision Products	NIL	However, Wendt ensures to reuse, recycle, repurpose the byproducts. Wendt has installed ETP/STP plant that supports recycling of Used Coolant, Water that is in turn used for Toilets and gardening purpose.

No, there are no significant social or environmental concerns and/or risks arising from production or disposal of our products / services, as identified in the Life Cycle Perspective / Assessments (LCA).

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 reused input material to total material	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Aluminum Turnings	38 tonnes	23 tonnes
Wooden Packing Material	Corrugated box conversion-savings -8.43L Used Ply wood savings-1.08L	Corrugated box conversion-savings - 5.85L Used Ply wood savings-1.8L
ETP Water usage	2100 kl	2310 kl
STP Water usage	9112 kl	8367 kl

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Re Used	Recycled	Safely Disposed	Re Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	3.4 tonnes	Nil	Nil	2.26 tonnes
E-waste	Nil	Nil	1.2 tonnes	Nil	Nil	1.6 tonnes
Hazardous waste	Nil	Nil	Safely Disposed in m.tonnes 1. Plating metal sludge-0.2 Tonnes 2. Spent solvent - 0.977 Tonnes 3. Process waste residue-0.614 Tonnes 4. Spent carbon or filter medium - 0.246 Tonnes 5. Acids & Alkali residues-1.657 Tonnes 6. Chemical sludge from waste water treatment-7.856 Tonnes 7. Used oil or spent oil-2.65 Tonnes 8. Discarded container-0.284 Tonnes	Nil	Nil	Safely Disposed in m.tonnes 1. Plating metal sludge-0.592 Tonnes 2. Spent solvent - 1.880 Tons 3. Process waste residue-0.485 Tonnes 4. Spent carbon or filter medium - 0.255 Tonnes 5. Acids & Alkali residues-2.869 Tonnes 6. Chemical sludge from waste water treatment-13.859 Tonnes 7. Used oil or spent oil-5.2844 Tonnes 8. Discarded container-0 Tonnes
Other waste (MS Solid)	Nil	Nil	65.48 tonnes	Nil	Nil	81.80 tonnes

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

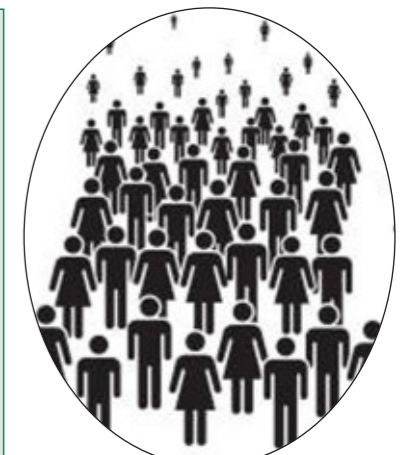
Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Nil

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

Objective - This Principle encompasses all policies & practices of an organisation relating to the well-being of all employees or its value chain partners, without discrimination & in an inclusive manner. The principle recognises that an employee's well-being includes his/her family's well-being & a positive work environment. This principle is aligned with SDG GOAL 1: No Poverty, GOAL 2: Zero Hunger, GOAL 3: Good Health and Well-being, GOAL 4: Quality Education, GOAL 5: Gender Equality, GOAL 8: Decent Work and Economic Growth, GOAL 10: Reduced Inequality, GOAL 11: Sustainable Cities and Communities and GOAL 16: Peace and Justice and Strong Institutions.



- Material Topics**
- HEALTH, SAFETY, WELL BEING
 - DIVERSITY & INCLUSION
 - RETENTION
 - TALENT MANAGEMENT
 - GRIEVANCE REDRESSAL



Essential Indicators

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

% of employees covered by - Management Staff											
Category	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	172	172	100%	172	100%	NA	NA	172	100%	172	100%
Female	15	15	100%	15	100%	15	100%	NA	NA	15	100%
Total	187	187	100%	187	100%	15	8.02%	172	91.92%	187	100%
Other than Permanent employees											
Male	NIL										
Female	NIL										
Total	NIL										

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

% of workers covered by - NMS, TM, Trainee & CL - Under Insurance											
Category	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 - NMS & TM											
Male	188	188	100%	188	100%	NA	NA	188	100%	188	100%
Female	3	3	100%	3	100%	3	100%	NA	NA	3	100%
Total	191	191	100%	191	100%	3	100%	188	100%	191	100%
Other than Permanent workers - NMS & TM											
Male	120	120	100%	120	100%	NA	NA	120	100%	120	100%
Female	19	19	100%	19	100%	19	100%	NA	NA	19	100%
Total	139	139	100%	139	100%	19	13.67%	120	86.33%	139	100%

% of workers covered by - NMS, TM, Trainee & CL - Under ESIC											
Category	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 - NMS & TM											
Male	120	120	100%	120	100%	NA	NA	120	100%	120	100%
Female	19	19	100%	19	100%	19	100%	NA	NA	19	100%
Total	139	139	100%	139	100%	19	100%	120	100%	139	100%

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well - being measures as % of total revenue of the Company	1.71%	1.62%



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

Benefits	FY 2023-24 (Current Financial Year)			FY 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.)	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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others-please specify	NA	NA	NA	NA	NA	NA

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.

Most of our offices and factories are accessible to differently-abled employees. Disabled employees who are part of various business units have been mapped with roles that can be performed with ease and based on this assessment, further evaluation is done to identify roles that can be performed remotely/home.

The employees are selected based on competence and knowledge. Wendt does not discriminate against differently abled employees. Wendt has employed differently abled employees in various Functions like Quality Assurance, Manufacturing, Sales and Marketing.

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.

NIL

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

Yes, there is a Grievance Redressal Mechanism in place. The Company neither supports nor engages in discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on race, national or territorial or social origin, caste, birth, religion, disability, gender etc., that could give rise to discrimination. The Company does not tolerate any behaviors that is threatening, abusive, exploitative, or sexually coercive, including gesture, language and physical contact at the workplace. The Company is in compliance with the applicable laws, collective bargaining agreements and industry standards with respect to employment conditions.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	1) We have Works committee exclusively to discuss about the grievances which meets once in a quarter. (Grievances related to all the employees will be discussed by this committee)
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	2) Other than this we have Canteen Committee, Health & Safety Committee, Events Committee to discuss about the grievances related to their respective areas and work towards their improvement.


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

Category	FY 2023 - 2024 (Current Financial Year)			FY 2022 - 2023 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (D / C)
Total Permanent Employees	187	0	0	184	0	0
- Male	172	0	0	168	0	0
- Female	15	0	0	16	0	0
Total Permanent Workers	191	43	23%	204	44	22%
- Male	188	43	23%	198	44	22%
- Female	3	0	0	6	0	0

Note : The workers Union is independent and not affiliated to any political party.

8. Details of training given to employees and workers:

Category	Total (A)	FY 2023 - 2024 (Current Financial Year)				Total (D)	FY 2022 - 2023 (Previous Financial Year)			
		On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	172	172	100%	168	98%	168	168	100%	118	70%
Female	15	15	100%	15	100%	16	16	100%	16	100%
Total	187	187	100%	183	98%	184	184	100%	134	73%
Workers										
Male	188	188	100%	188	100%	198	198	100%	140	71%
Female	3	3	100%	3	100%	6	6	100%	6	100%
Total	191	191	100%	191	100%	204	204	100%	146	72%

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	172	172	100%	168	168	100%
Female	15	15	100%	16	16	100%
Total	187	187	100%	184	184	100%
Workers						
Male	188	138	73%	198	143	72%
Female	3	3	100%	6	6	100%
Total	191	141	74%	204	149	73%

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, the Company has been certified for ISO 45001:2018 Standards - Occupational Health and Safety Management System. The Entire Plant and its operations are been covered under the Scope of ISO 45001:2018 Standards.

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 has conducted Hazard / risk study of all the functions and operations carried out in the Premises. The entire site is divided into meaningful areas for analysis of activities and hazards. Core Group members and Head of the Departments carry out the analysis in their identified areas. While carrying out the study the Company has considered the Manufacturing, Design and Development, Product Development, Conversion, Transportation, Handling, storage, Maintenance, inspection, testing, office, house keeping, purchasing, Subcontractor, Supplier and Waste Management activities.

The Company has a Health and safety committee and Social performance Team which carries out internal Audit. Safety committee ensures regular safety patrolling and address the hazards observed during the Patrolling processes. The Company monitors stringently the unsafe conditions, unsafe acts, near misses and first Aid cases. This has helped the Organisation to be free of any Incidents / accidents.

Reported Unsafe acts, unsafe conditions, near misses are analysed and corrective actions are taken to minimise probability of similar incidents.

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

Yes, Employees Workers are part of Hazard / Risk Analysis study. Workers are empowered to report on the identified work-related hazards, Unsafe conditions to ensure Workplace safety. Employees are encouraged to be part of the Health and Safety committee and other committees of the Company. This is one more platform to report the work-related hazards and any improvements to be imparted in the processes.

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

Yes, the Company provides best medical facilities to its employees, and they have access to Occupational Health center

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

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

* Including the contract workforce.

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

The Company believes that its employees are an indispensable asset. To ensure the safety and health of its employees, the Company provides effective health and safety training, including onsite training, job specific training. This training is granted for new/re-assigned personnel to avoid untoward incidents and training are also provided in case of technology related changes.

Providing and maintaining a safe and hygiene working environment is a continuous process at Wendt. Periodic awareness sessions, training on usage of protective equipment, identifying and eliminating unsafe conditions are given top priority. Workplace safety is of prime importance to the Company and there have been sustained efforts over the year in training employees to raise awareness of safe work practices. A Stringent safety Assessment is being practiced.

With a focus on ergonomics, reducing waste and clutter, minimising unnecessary movements and reducing fatigue, this initiative aims at creating a truly world-class environment in the Company.

The Company is an ISO 14001 for Environment Management systems and ISO 45001 Certified for Occupational Health and safety Management system.

A safe workplace is ensured with the help of various elements of safety Management system which are operation and Maintenance procedure, Work Permit system, personnel safety using PPE's, Trainings, Risk Analysis and Management process Safety information, Management of Change, Safety audit, Employee participation in building Safety culture, Incident investigation and Analysis, Emergency preparedness and Response. Contractor and Business associate Safety and Safety in facility Design / Construction are in place to ensure a healthy workplace. The following measures are also taken.

- At the Planning Stage - Selection of right equipment / Technology and processes;
- Regular Awareness and Training program;
- Establishing Engineering controls;
- Disposal of Hazardous wastes in line with the statutory requirements;
- Hazardous waste management as per PCB Norms;
- Use of appropriate, adequate and reliable Personnel Protective Equipment (PPE);
- Regular Monitoring and Measurement of Noise, Temperature, Lux Levels, etc., to keep the levels under safe limits.
- Monitoring of Air and water as per PCB Norms;
- Display boards with hazard signage in identified areas;
- Pre-employment, pre-placement and periodic medical check-ups of all employees to assess the health of workers;
- These check-ups include Biochemistry, ECG, Audiometry, Vision testing, pulmonary function test, Liver function test, Chest X-Ray etc.;
- Organising health campaigns;

The Company has installed Safety Training kiosk which is a sophisticated touch screen based Digital tool with Audio Visual facility that can be used directly without any intervention to get safety awareness by our Guest, Visitors, Employees, drivers and New joiners in multiple languages to undergo appropriate safety training.

The Company conducts Annual Health checkup for all the Employees. The outcome of the medical health camp validated good health condition of Wendt employees.

The Company has a fully equipped fitness center and a walking track which can be utilised by the employees before and after working hours.

Based on a dedicated assessment of risks and taking into account the results of internal / external monitoring undertaken, the human resources department in consultation with the departmental heads and the Social performance team identified the trainings to be provided and formulates a training plan for its employees.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	>> Seed for Safety assessment during May 2023 >> CII - EHS Assessment during March 2024

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.

No Safety related incidents were faced - Not applicable

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Employees are covered under Group Personal Accident Insurance.

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

It is an established practice that before processing the Contractor's monthly bills, the contractor needs to submit the Wage Register copy, PF / ESI Challans for the concerned month as proof of payment of wages and remittances of the PF / ESI dues for its contract labors. After ensuring the same, WIL processes and approves the monthly bills of the contractor for payment. Besides, periodic contractor and value chain partner Audit of payroll is taken by organisation.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

No.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	80%
Safety Audit for all Outsourcing Partners during Safety Day	85%

Safety Audit was conducted and selected best performers towards Health & Safety Practices. The Selected vendors were recognised with Awards during Safety Day.

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.

Value chain partner	Health and Safety concerns	Major Efforts taken
Not applicable		

PRINCIPLE 4:

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

Overview / Objective: It provides an overview of the strategies used by an entity to engage with its various types of stakeholders & also intends to highlight how effectively the entity engages them. Through this process, engaging with stakeholders helps the organisation identify & manage its negative & positive impacts. This principle is aligned with SDG GOAL 1: No Poverty, GOAL 5: Gender Equality, GOAL 11: Sustainable Cities and Communities and GOAL 16: Peace and Justice and Strong Institutions



- Material Topics**
- STAKEHOLDERS
 - GOVERNMENT
 - INDUSTRY, TRADE ASSOCIATION
 - SUPPLIERS, VENDORS
 - CUSTOMERS

Essential Indicators

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

The Company places a strong emphasis on stakeholder engagement as delivering its products and services. Responsiveness to stakeholder requirements is critical for the success of the Company and create long term value. The stakeholder engagement provides valuable insight to the Company for its strategic planning. Effective stakeholder engagement requires regular proper communication, listening and collaboration. We have implemented stakeholders' identification process to classify the major stakeholders that have an impact on our business, as well as the impact our business has on them. These keys stakeholders include shareholders, investors, employees, customers, suppliers, vendors, regulators, local communities and government agencies. The Company has an established Stakeholders relationship Committee for guiding stakeholder engagement. The Company management regularly interacts with key stakeholders and the functional heads are responsible for facilitating consultation with the Board on important stakeholder concerns.

While Stakeholder Engagement is a part of ongoing activity, Wendt also undertakes formal survey to engage with and obtain stakeholder feedback. Over the years, the Company has engaged with the following major stakeholder groups that include or are influenced by the Company activities. Business partners, Contractors, Customers, Investors and shareholders, Employees, NGOs etc.

The Company engages with them through multiple channels such as formal meetings, Customer helplines, Industry forums, Dealer / Distributors etc.



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
Governments and Regulatory Authorities	No	Compliance Reports, Public disclosures on financial and ESG performance, Meetings, outcomes, Seminars etc.	Annual / Half-yearly /Quarterly/Monthly	<ul style="list-style-type: none"> ● Statutory Compliances, Establishing proper SOPs. ● Strengthening systems through Audits and Feedbacks (improving existing practices). ● Operational/ Product Safety & Quality.
Industry & Trade Associations	No	Emails, SMS, Meetings, Website, Events, Seminar, Conferences	As per Requirement	<ul style="list-style-type: none"> ● Industry concerns related to health, Environment, Safety. ● Collaboration for commercialisation of Technologies / products or joint Research, Providing product / Technology components. ● Complaints and Grievance Redressal.
Suppliers and vendors, Outsourcing partners and Contractors	Yes - MSME Vendors	Emails, SMS, Structured Meetings, Supplier and outsourcing partners Meets	As per Requirement	<ul style="list-style-type: none"> ● Procurement of Material / Equipment/Services. ● Vendor Awareness programs related to Quantity and Quality, Health, Environment and Safety etc. ● Migration from transactional relationship to long term partnership - sharing business plan and growth strategy.
Customers	No	Emails, Meetings, Website, Events, Seminar, Conferences, CRM Portal	As per Requirement	<ul style="list-style-type: none"> ● Customer Satisfaction / Service Improvement. ● Marketing Products & Services. ● Engagement related to Quality, Quantity, Safety and Environment.

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
Investors and Shareholders	No	Public Disclosures on Financial performance, Annual general Meeting & social media	Annual	<ul style="list-style-type: none"> Make Investor / Shareholders aware of Business plans, performance, and Sustainability.
Employees	Yes - Women	Employee Satisfaction Survey, Grievance Redressal / ESS Portal, Electronic Communications, Conclaves, Workshops & Seminars	As per Requirement	<ul style="list-style-type: none"> Employee Awareness on Rules / Regulations, Benefits, career, personal Growth opportunities etc. Ensuring a safe, healthy and nurturing environment Grievance Redressal.
NGO	Yes	Meetings, Visits	As per Requirement	<ul style="list-style-type: none"> Grievance Redressal.
CCSD	Yes	Notice Board, Physical visits, Advertisement	Annual	<ul style="list-style-type: none"> Development of Underprivileged Students by providing Education.
Neighboring Organisations	Yes	Feedback from Neighboring Organisations	Annual	<ul style="list-style-type: none"> Taking Feedback and Ensuring a safe, healthy and nurturing environment.

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.

Stakeholder consultations are typically undertaken by respective Groups, Functional Heads and relevant Company Officers. The Feedbacks / identified issues of Corporate concern are escalated to the Board-level either through direct channels or through various Board Committees which oversee aspects like Business Risks, CSR & sustainability, Marketing strategies and information technology oversight, Planning & Projects, Dispute settlement etc.

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, as a Company, we recognise the importance of stakeholder consultation in our decision making process. Through these consultations, we gain valuable insight into the needs of the local community, especially the marginalised and vulnerable groups which helps us to develop our corporate social responsibility programs. Protection of Environment ranks high among the Company's goals and as a responsible corporate citizen, the Company is committed taking definite steps to protect the environment. The Quality, Environment, Health and safety policy of the Company covers all its business verticals and it applies to the contractors as well, engaged with the Company including by way of incorporating the Safety, Health and Environment compliances in the agreement and in certain cases also cover the interest of customers / suppliers / transporters / contractors etc.

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

The Company as a first step towards stakeholder engagement has identified relevant stakeholders both internal and external.

The Company has identified disadvantaged, vulnerable and marginalised stakeholders from the local community and has also engaged them for their socio-economic development through various CSR and affirmative action interventions. The systems and processes are in place to systematically identify stakeholders, understanding their concerns and engaging with them. The feedback mechanism available for stakeholders to assess the service levels and other complaints follows the spirit laid down therein.

The Company seeks to impact the lives of the disadvantaged by supporting and engaging in activities that aim to improve their well-being. The Company is dedicated to the cause of empowering people, educating them and in improving their quality of life. The Company undertakes programs based on the identified needs of the community, education and health care. Across the different areas identified by the Company, it endeavors to reach the disadvantaged and the marginalised sections of society to make a meaningful impact on their lives. The skill development center has been a major initiative towards addressing social responsibility. The main objective behind the skill development center is to provide high quality vocational and technical training towards uplifting the lives of young children drawn from poor and deprived background. The Company also provides access to necessities like health care, drinking water and sanitation and the like to the underprivileged located in the neighborhood.

PRINCIPLE 5 : Businesses should respect and promote human rights

This Principle is aimed at helping entities demonstrate their performance in integrating their human Rights related values & morals with key processes & decisions. This principle is aligned with SDG GOAL 1: No Poverty, GOAL 4: Quality Education, GOAL 5: Gender Equality, GOAL 8: Decent Work and Economic Growth, GOAL 10: Reduced Inequality and GOAL 16: Peace and Justice and Strong Institutions



- Material Topics**
- HUMAN RIGHTS
 - HEALTH, SAFETY, WELL BEING
 - DIVERSITY & INCLUSION
 - CODE OF CONDUCT
 - GRIEVANCE REDRESSAL
 - TALENT MANAGEMENT
 - SUPPLY CHAIN MANAGEMENT



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 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	187	187	100%	184	184	100%
Other than permanent	0	0	-	0	0	-
Total Employees	187	187	100%	184	184	100%
Workers						
Permanent	191	191	100%	204	204	100%
Other than permanent	139	139	100%	119	119	100%
Total Workers	330	330	100%	323	323	100%

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

Category	FY 2023-24 (Current Financial Year)					FY 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)
Employees										
Permanent										
Male	172	NA	NA	172	100%	168	NA	NA	168	100%
Female	15	NA	NA	15	100%	16	NA	NA	16	100%
Other than permanent										
Male	NA									
Female	NA									
Workers										
Permanent										
Male	188	NA	NA	188	100%	199	NA	NA	199	100%
Female	3	NA	NA	3	100%	5	NA	NA	5	100%
Other than permanent										
Male	120	120	100%	NA	NA	108	108	100%	NA	NA
Female	19	19	100%	NA	NA	11	11	100%	NA	NA

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

- a. Median remuneration/ wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	5	760,000	1	920,000
Key Managerial Personnel (KMP)	3*	62,77,232	0	0
Employees other than BOD and KMP	110	1,030,691	15	993,687
Workers	236	5,03,527	6	378,981

* Company secretary deputed from Carborundum Universal Limited.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % to total wages	6.05%	6.87%

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 (Senior Management & Various Committees)

The Whistle blower mechanism of the Company provides the Directors, employees, Customers and Vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and legal business conduct.

The Company has adopted the social accountability standard to devise and auditable Voluntary mechanism based on UN Declaration of human rights, principles of ILO, International Human rights, labour norms and National Labour laws that is applicable not only to its employees but also to the stakeholders viz suppliers, sub-contractors, sub-suppliers, home workers etc.

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

Yes, Works & other Committees

The Whistle blower mechanism of the Company provides the Directors, Employees, Customers and Vendors an avenue to raise concerns, in line with the Company's commitment to open communication and standards of ethical, moral and legal business conduct.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at end of the year	Remarks	Filed during the year	Pending resolution at end of the year	Remarks
Sexual harassment						
Discrimination at work place						
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:

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

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. Management Policy to ensure no retaliation

The Company's prevention of Sexual Harassment Policy also provides guidelines and obligations for respectful behaviour at the workplace, that is free from discrimination and harassment. The Respectful Workplace principle ensures that the people are treated with dignity and respect in any Workplace of Wendt. Under the Company's POSH (Prevention of Sexual Harassment) policy which aligns with the Government of India's Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act 2013, the Company has constituted specific internal committees at each of its location to address complaints and concerns around Sexual Harassment.

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

Yes, no discrimination on basis of gender, caste or creed.

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third party)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
wages	100%
Others - please specify	None

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

Not Applicable

Leadership Indicators

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

The Grievance Redressal committee and guidelines are updated from time to time to address any uncovered aspect arising out of human rights grievances. No such changes were made during the Year 2023-24.

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

We ensure 100% compliance of statutory provisions. Due reporting of the same is also done to the concerned Government offices as per the statue. The due diligence for the same is also regulated through the periodic internal inspections.

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, most of our office and plant premises are accessible to differently abled visitors.

4. Details on assessment of value chain partners

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others - please specify 5S, Safety	100%

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

Overview / Objective: This Principle emphasises the importance of environmental stewardship in ensuring long-term economic prosperity & societal well-being by highlighting the interconnections of environmental issues at the local, regional, & global levels, making it critical for businesses to address pollution, biodiversity conservation, sustainable natural resource management, & climate change (mitigation, adaptation, & resilience) in a fair, comprehensive, & systematic manner. The principle encourages businesses to assess the environmental consequences of their products & operations & to take steps to reduce & mitigate those consequences where they cannot be avoided. The principle encourages businesses to adopt environmental practices & methods that reduce or eliminate the negative impacts on/of their operations & supply chain. This principle is aligned with SDG GOAL 2: Zero Hunger, GOAL 3: Good Health and Well-being, GOAL 6: Clean Water and Sanitation, GOAL 7: Affordable and Clean Energy, GOAL 8: Decent Work and Economic Growth, GOAL 9: Industry, Innovation and Infrastructure, GOAL 10: Reduced Inequality, GOAL 11: Sustainable Cities and Communities, GOAL 12: Responsible Consumption and Production, GOAL 13: Climate Action, GOAL 14: Life Below Water and GOAL 15: Life on Land.



- Material Topics**
- CLIMATE CHANGE
 - ENERGY MANAGEMENT
 - WATER & EFFLUENT MANAGEMENT
 - WASTE MANAGEMENT & CIRCULAR ECONOMY
 - GRIEVANCE REDRESSAL
 - DISASTER PREPAREDNESS
 - SUPPLY CHAIN MANAGEMENT

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023 - 24 (Current Financial Year)	FY 2022 - 23 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (in Mega Joules) (A)	NA	NA
Total fuel consumption (in Mega Joules) (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumption from renewable sources(A+B+C)	NA	NA
From non - Renewable Sources		
Total electricity consumption (in Mega Joules) (D)	14774832	13862880
Total fuel consumption (in Mega Joules) (E)	445147.2	532206
Energy consumption through other sources (F)	0	0
Total energy consumption from non - renewable sources (D+E+F)	15219979.2	14395086
Total energy consumption (A+B+C+D+E+F)	15219979.2	14395086
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.0074 Mega Joule /Rupee	0.0075 Mega Joule /Rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.63	0.64
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) - the relevant metrics may be selected by the entity	NA	NA
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)	FY 2023-24 CII - EHS Assessment during January 2024 - Overall EHS assessment - certified as Silver Award for EHS Commitment	
If yes, name of the external agency.	Confederation of Indian Industry - Chennai	
2 a. 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? (Yes/No)	Not Applicable	
b. If yes, disclose whether targets set under the PAT scheme have been achieved. (If answer to 2 is YES)		
c. In case targets have not been achieved, provide the remedial action taken, if any.		

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	13944	18567.6
(iv) Seawater / desalinated water	NA	NA
(v) Others	8153	3016.7
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	22097	21584.3
Total volume of water consumption (in kiloliters)	22097	21584.3
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000107KL/Rupee	0.0000113 KL/Rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumed/Revenue from operations adjusted for PPP)	0.0009	0.0010
Water intensity in terms of physical output		
Water intensity (optional) - the relevant metrics may be selected by the entity	NA	NA
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)	FY 2022-23 CII - EHS Assessment during January 2023 Overall EHS assessment - certified as Silver Award for EHS Commitment	
If yes, name of the external agency.	CII - Bangalore	

4. Provide the following details related to water discharge

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) Surface water - No treatment - with treatment - please specify level of treatment	Not Applicable	Not Applicable
(ii) Groundwater - No treatment - with treatment - please specify level of treatment		
(iii) Seawater - No treatment - with treatment - please specify level of treatment		
(iv) Sent to third parties - No treatment - with treatment - please specify level of treatment		
(v) Others - No treatment - with treatment - please specify level of treatment		
Total water discharged (in kiloliters)		
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO)		
If yes, name of the external agency.		

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

Yes, as responsible organisation the Company gives importance to reduce, reuse and recycle water. This is achieved through installation of Effluent Treatment plant (ETPs) and Sewage Treatment Plants (STPs) in line with the compliance norms in force. These systems enable the Company to reuse and recycle water and utilise it again within the plant premises for process reuse, gardening and toilet flushing etc.

Water Recycle and Reuse: The Company has installed a RO plant to achieve Zero discharge of water waste. The Company treats its process effluents and reuses in its process. This facility has also been installed in the Company's manufacturing facility for electroplated products.

The Company's Green belt within its facility is fully maintained using Sewage recycled water.

Water recharge: Water collected out of rain is harvested through a percolation pond carrying a storage capacity of 1.2 Million liters.

The Company has installed rainwater harvesting in the CCSD Building with an Underground storage capacity of 0.6 million liters and being directly used for Toilets and handwash purposes of CCSD and FG Stores since April 2020 onwards.

Scrubbers has been built in the plating process for reducing the Odour and discharge of particulate matter.

We are a Zero discharge Company.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	microgram / m3	max 22 & min 15	max 22 & min 11	max 22 & min 11
SOx	microgram / m3	max 18 & min 12	max 18 & min 8	max 18 & min 8
Particulate matter (PM)	microgram / m3	max 60 & min 41	max 60 & min 44	max 60 & min 44
Persistent organic pollutants (POP)		Not done		
Volatile organic compounds (VOC)				
Hazardous air pollutants (HAP)				
Others - please specify				
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)				
If yes, name of the external agency.				

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break - up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO ₂ equivalent	NA	NA
Total Scope 2 emissions (Break - up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO ₂ equivalent	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	NA	NA	NA
Total of Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total of Scope 1 and Scope 2 emissions/Revenue from operations adjusted for PPP)	NA	NA	NA
Total of Scope 1 and Scope 2 emissions intensity in terms of physical output	NA	NA	NA
Total of Scope 1 and Scope 2 emissions intensity (optional) - the relevant metrics may be selected by the entity	NA	NA	NA
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO)		NA	
If yes, name of the external agency.			

Note : The Company has not captured the GHG emissions during FY 2023-24. However, these GHG are not produced during our production. The Company has a fully green campus with more than 10000 trees which produces sufficient oxygen and absorbs Carbon-di-oxide.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. No.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	3.4 tonnes	2.26 tonnes
E - waste (B)	1.2 tonnes	1.16 tonnes
Bio - medical waste (C)	0.33 tonnes	0.355 tonnes
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	14.484	12.905
Other Non - hazardous waste generated (H). Please specify, if any. (Break - up by composition i.e. by materials relevant to the sector)	Paper - 30 tonnes corrugated box - 8.43 tonnes Wood - 22.5 tonnes MS Solid - 63.4 tonnes	Paper - 34 tonnes corrugated box - 7.32 tonnes Wood - 21.90 tonnes MS Solid - 65.48 tonnes
Total (A+B + C + D + E + F + G + H)	143.74 tonnes	145.38 tonnes
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.000000692	0.000000761
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.00	0.00
Waste intensity in terms of physical output	-	-
Waste intensity (optional) - the relevant metrics may be selected by the entity	-	-

For each Category of waste generated total waste recovered through recycling, reusing or other recovery Operations (In Metric tonnes)

Category of waste		
(i) Recycled		
(ii) Re used	NA	NA
(iii) Other recovering Operations		

For each category of waste generated, total waste disposed by nature of disposal method.

Category of waste		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(i) Incineration	Plating metal sludge	0.200	0.195
	Spent solvent	0.977	0.999
	Process waste Residue	0.614	0.083
	Spent carbon or filter medium	0.246	0.224
(ii) Landfilling	TSDF Acids & Alkali Residues	1.657	0.112
	Chemical sludge from waste water treatment	7.856	4.808
(iii) Other disposal operations	Spent oil	2.650	1.205
	Discarded container	0.284	0.291
Total		14.484	7.917
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (YES / NO)		Yes	
If yes, name of the external agency.		Ramky - Chennai & Green Gene Enviro Protection & Infrastructure Private Limited - Ranipet (Tamil Nadu)	

10 a. Briefly describe the waste management practices adopted in your establishments.

Our Company follows the principle of "Reduce, Recycle and Reuse" to effectively manage waste. We use various initiative to reduce, recycle and reuse the waste .Some of the initiatives outlined below:

Energy:

The Company's Manufacturing processes are not power intensive. However, the Company takes continuous efforts to reduce energy consumption. The Integrated Management system policy of the Company focuses on Processes, Conservation of Natural resources, Protection of Environment, Prevention of Pollution towards Environment.

The Energy conservation measures include reforms such as installation of Energy savers in the lighting circuit to conserve energy through replacement of high voltage consumption lamps with LED lights, introduction of LDR-Light dependent resistance sensors that harnesses natural daylight for all outdoor lighting with automatic controls.

The Company has initiated discussion for Installation of Solar Energy in its facilities.

Reduction during usage by consumers (energy, water) has been achieved since the previous year:

Innovation and listening to the voices of customers has always been the Company's priority. Constantly adjusting our processes, methods and systems across the value chain in shortest possible time and designing our responses in terms of products, services and behavior ensures manufacturing excellence.

- The Super Abrasive wheel (CBN / Diamond) provides an advantage of reduced risk of thermal damage to the workpiece. The reduced risk of thermal damage in CBN Grinding is at times attributed to the lower grinding specific Energies. This advantage can allow a marked increase in removal rate whilst maintaining surface quality of the component compared to grinding with conventional abrasives such as aluminum oxide.
- Super Abrasive wheels extend bearing, spindle and overall machine life thereby reducing. The power draw and energy consumption for acceleration and deceleration in linear and rotary movement.
- The Company offers an eco-friendly high-performance coolant along with its super abrasive wheels and machines to ensure there is optimum usage of super abrasive wheels and reduction in waste generated during grinding process.

b. 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 duly recognises the over-consumption results in unsustainable exploitation of the planet's resources. The business units in the Company are committed to promoting sustainable consumption, including recycling of resources.

While setting the Environment, Health, Safety objectives and targets, considerations are given to reuse, recycle, reduction, handling and disposal of wastes. Measurable performance indicators include waste produced per unit of production. The Company has installed high tech pretreatment line in the place of conventional treatment to ensure clean production and reduction in hazardous waste generation. During the year, the Company has achieved a significant waste reduction in case of electroplating products. The Company has zero discharge facility for sewage, canteen, Electroplating process, paint booth, DM Water effluent and used coolant through RO Method. This treated water is reused for relevant manufacturing processes. The Company has been achieving reduction in waste generation year on year.

The Company has a secured landfill in line with the applicable guidelines for storage of hazardous waste. The Company has also created a vermicompost facility to convert all the garden/ green waste to manure.

During the year, the Company has carried out recycling of Aluminum scrap into castings. 23 tonners of Aluminum ingots has been converted from aluminum turnings.

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
Not Applicable					

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 (Yes / No)

Yes, the Company is compliant with all the environmental requirements and has a valid consent to operate certificate from Pollution Control Board. 1. Air prevention & control of pollution act 1981 as amended in 1987 (central act 14 of 1981). 2. Sewage & trade effluent under section 25 of water Act, 1974 as amended in 1988 (central act 6 of 1974).

b. If not, provide details of all such non-compliances, in the following format:

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

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	Not Applicable
(ii) Nature of operations	
(iii) Water withdrawal, consumption and discharge in the following format:	

Parameter	FY 2023-24 (Current Financial Year) (TJ)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
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	Not Applicable	
a. No treatment		
b. With treatment - please specify level of treatment		
(ii) Into Groundwater		
a. No treatment		
b. With treatment - please specify level of treatment		
(iii) Into Seawater		
a. No treatment		
b. With treatment - please specify level of treatment		
(iv) Sent to third - parties		
a. No treatment		
b. With treatment - please specify level of treatment		
(v) Others		
a. No treatment		
b. With treatment - please specify level of treatment		
Total water discharged (in kilolitres)		
Indicate if any independent assessment/evaluation/ assurance has been carried out by an external agency? (Yes/ No)		
If yes, name of the external agency.		

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	The Company did not measure our Scope 3 emissions for the last fiscal year, we recognise the data requirements for this category. As a result, we plan to conduct a thorough screening of relevant material categories within Scope 3 emissions that pertain to our business type/collect relevant data, validate and then report.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			
Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes / No)			
If yes, name of the external agency.			

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:

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Not Applicable			

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

The Company has put in place a disaster management and business continuity plan. The need for the same arose during COVID 19 lockdown during which the Company set up a Disaster management and Business continuity plan for restarting its plant. The Company conducts regular mock drills, fire safety training sessions for all its employees. Company has setup SOPs and guidelines for overcoming natural disasters, fires and other emergencies. These procedures are constantly reviewed and updated to reflect any changes in our operations or external factors. The Company has identified and established critical business functions and backup support plans to minimise downtime in case of any failure and ensure continuity of operations in case of any unforeseen disruptions. The Company has established partnerships with on call local emergency response from fire brigade, hospital and medical services to ensure timely and effective response in case of emergencies.

6a. Disclose any significant adverse impact to the environment, arising from the value chain of the entity.

b. What mitigation or adaptation measures have been taken by the entity in this regard.

We are planning to establish sustainable supply chain practices by working with suppliers who prioritise environmentally friendly practices. We also have a robust waste management system that focuses on reducing waste, reusing materials, and recycling wherever possible.

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

At present, we have not assessed our value chain partners for environmental impacts. However, we acknowledge and are committed to conduct the same in future. We believe that by engaging with our value chain partners we can reduce the environmental impact and follow sustainable practices. Towards this, the Company have already started training our value chain partners on environmental aspects.

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

Overview / Objective: The organization may have a significant role in an association or advocacy organization when it holds a position in the governance body, participates in projects or committees, or provides substantive funding beyond routine membership dues. The role may also be significant when the organization views its membership as strategic to influencing the mission or objective of the association that is critical to the organization’s own activities. This principle is aligned with SDG GOAL 2: Zero Hunger, GOAL 7: Affordable and Clean Energy, GOAL 9: Industry, Innovation and Infrastructure, GOAL 10: Reduced Inequality, GOAL 11: Sustainable Cities and Communities, GOAL 13: Climate Action, GOAL 14: Life Below Water, GOAL 15: Life on Land, GOAL 16: Peace and Justice Strong Institutions and GOAL 17: Partnerships to achieve the Goal.



Material Topics

- ETHICS
- INTEGRITY
- TRANSPARENCY
- CODE OF CONDUCT



Essential Indicators

1. (a) Number of affiliations with trade and industry chambers/ associations.

Wendt (India) Limited is an active member of several national and international trade and industry chambers and associations.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	State & National
2	Hosur Industries Association	State
3	Quality Circle Forum of India	State & National
4	NHRD, Hosur Chapter	State
5	Indian Machine Tool Manufacturer's Association (IMTMA)	National
6	Indo German Chamber of Commerce	National
7	Bangalore Chamber of Commerce and Industry	National
8	Engineering Export Promotion Council	National
9	Indian Cutting Tool Manufacturer	National

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

Name of Authority	Brief of the case	Corrective action taken
No adverse order received and hence, no corrective action required.		

Leadership Indicators

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

Sl. 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
The Company is not actively involved in lobbying. However, as a responsible corporate citizen, the Company is an active member of several national and international trade and industry chambers and associations. As part of these groups, the Company makes recommendations/ representations before regulators /associations for advancement and improvement of industrial climate in India. Wendt (India) Limited, directly as well as through CUMI group teams, engages with the following associations : CII, FICCI, ASSOCHAM, IMTMA, HIA, ICAI, ICWAI , ICSI etc.					

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development.

Overview / Objective: The Principle recognises the value of the energy & enterprise of businesses & encourages them to innovate & contribute to the overall development of the country with a specific focus on disadvantaged, vulnerable & marginalised communities, as articulated in Section 135 of the Companies Act, 2013. The principle also emphasises the need for collaboration amongst businesses, government agencies & civil society in furthering this development agenda in line with SDGs. This principle is aligned with SDG GOAL 1: No Poverty, GOAL 2: Zero Hunger, GOAL 3: Good Health and Well-being, GOAL 4: Quality Education, GOAL 5: Gender Equality, GOAL 8: Decent Work and Economic Growth, GOAL 9: Industry, Innovation and Infrastructure, GOAL 11: Sustainable Cities and Communities, GOAL 13: Climate Action, GOAL 14: Life Below Water, GOAL 15: Life on Land, GOAL 16: Peace, Justice and Strong Institutions and GOAL 17: Partnerships to achieve the Goal

Material Topics

- SUSTAINABLE SUPPLY CHAIN
- COMMUNITY DEVELOPMENT
- GRIEVANCE REDRESSAL

Essential Indicators

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

No SIA was done in the current financial year.

Name and brief details of the project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant weblink
Not Applicable					

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

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 INR)
Not Applicable					

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

All grievances could be submitted to wil@wendtindia.com. The grievances of the community can be sent to the plant HR/Admin teams who will handle the same.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	32%	29%
Sourced directly from within the district and neighbouring districts	42%	38%

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

Location	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	-	-
Semi-Urban	-	-
Urban	8%	6%
Metropolitan	92%	94%

Place to categorized 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):

No SIA was done in the current financial year

Details of negative social impact identified	Corrective action taken
Nil	

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

The Company attaches great importance to factors contributing towards community and society welfare activities. The Company has been practicing this right from the beginning with employment of underprivileged and rural people from surrounding areas.

During the year, the Company undertook projects for promotion of education including construction of class rooms for a Government High School, provision of potable drinking water systems (RO Purifier), providing Smart board for classes, Class room desks, Library furniture, CCTV Setup, Public Address system , Table & Chairs for teachers, Xerox machine to various government schools around Hosur plant location. The Company focuses its CSR activities on rejuvenating schools as most of the schools are in yearning need of an overhaul and lack even the most basic facilities.

The CSR projects were also concentrated on promotion of healthcare encompassing contribution of essential medical equipment and cleanliness items including Hygienic dust bins, 3-seater chairs for patients, Autoclave steam Steriliser equipment and Anesthesia Machine, Table & Chairs for Doctors, AC Unit for scanning machine, UPS for Blood Test Lab, Water Geyser for Labor ward to the main Government Hospital and Urban Primary Health centre in Hosur. The Company focusses on the Government Hospitals as they lack basic infrastructure and medical equipments for the treatment of poor and needy patients from nearby rural and remote locations.

The CUMI Center for Skill Development (CCSD) is a unique initiative undertaken by the Company jointly with its promoter Carborundum Universal Limited since 2012 to build mutually beneficial relationship with the local community and society. The skill development center is housed within the Company's Hosur facility augments the Company's commitment to society through initiatives that would address the needs of the underprivileged populations and to create good citizens. The center provides specialised training based on National council for Vocational training syllabus for the rural youth drawn from the socially and underprivileged section of the society. The Job oriented skill training enhances their employability and aids in uplifting their socio-economic status. The technically trained students can be employed by any industrial entity once they complete the training program. The courses conducted in CCSD covers provision of extensive facilities including state-of-the-art classrooms, experienced and motivated instructors, a well-stocked library, audio visual aids, well-maintained machines & equipment for hands-on training etc. Apart from this, a very integral part of the program is the importance attached to the development of soft skills through group activities, Yoga, Communication building exercises, NGO Activities & extracurricular events. All this makes the program a holistic and enriching experience both professionally and personally for the students.

Another initiative that has been widely appreciated by the community is the traffic warden duty undertaken by the employees and students at Hosur. Employee volunteers and students of CCSD has been trained by the local police department and take up traffic management during peak hours in Hosur junction - a highly accident prone area.

The Traffic wardens also played a very crucial role in maintaining social distancing norms amongst public and in controlling traffic in Hosur, Tamil Nadu through the entire lockdown.

Further, contributions in form of groceries were made to Abala ashram, Sri Saratha Niketan NGO, Hosur.

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

Yes, Preference is given to local suppliers, Micro and Small Scale Enterprises (MSMEs), Startups in accordance with the extant Government and Company Policies. Purchase preference is given to MSMEs and Local Suppliers as per Public Procurement Policy 2012.

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

MSMEs in and around Hosur

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

Please refer answer to question no.4 of essential indicators

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
NIL			

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	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	CUMI Centre for Skill Development	28	100%
2	Classroom for Government school, Zuzuvadi	Students	100%
3	Zuzuvadi School - classroom	Students	100%
4	Government Hospital	Local patients - poor and rural	100%
5	Bedrapalli School	Students	100%
6	Bharathinagar Middle school	Students	100%
7	Urban primary health center	Local patients - poor and rural	100%
8	Urdu School	Students	100%
9	PUP School, Mookandapalli	Students	100%
10	PUP School, Chinnaelasagiri	Students	100%
11	Agraharam School	Students	100%

The Company's objectives is to pro-actively support meaningful socio-economic development in India and enable a large number of people to participate in and benefit from India's economic progress. This is based on the belief that growth and development are effective only when they result in wider access to opportunities and benefit a broader section of society. All CSR initiatives are for the supportof the underprivileged / those who belong to the vulnerable/ marginalised sections of the society in the community where it is located.

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

Overview / Objective: This principle addresses the topic of customer health & safety, including an organisation's systematic efforts to address health & safety across the life cycle of a product or service, & its adherence to customer cyber security & privacy regulations & voluntary codes. This principle is aligned with **SDG GOAL 2: Zero Hunger, GOAL 4: Quality Education, GOAL 12: Responsible Consumption and Production, GOAL 14: Life Below Water, GOAL 15: Life on Land and GOAL 16: Peace and Justice and Strong Institutions.**



Material Topics

- DATA PRIVACY & CYBER SECURITY
- CUSTOMER SATISFACTION

Essential Indicators

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

The Company is a customer centric organisation and attaches considerable value to the Trust, Satisfaction and loyalty of our customers across the world. The Company strives to ensure that customer needs are satisfied and our products and services offer value to our customers. Hence, we believe that commitment to transparency is vital to build trust and credibility with our customers by demonstrating honesty and openness in handling complaints.

Customers can communicate their complaints via email or phone calls to the customer support team who will register the complaint with the FIR (First investigation Report). After receipt of the complaint, acknowledgment is given within 24 hours. Technical complaints are handled by the Quality Control team and commercial complaints are handled by the Marketing team. The Company has set a target of customer complaint resolution within 15 days of registration. Process owners and Product Managers are responsible for identifying the root cause and implementing Corrective and Preventive action(CAPA) within the stipulated time frame. Marketing Head shall take the decision of product recall in consultation with the Top Management.

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

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

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

Category	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of the year		Received during the year	Pending resolution at end of the year	
Data privacy			Nil			
Advertising						
Cyber-security						
Delivery of essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Others						

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

Category	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		

5a Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)

Yes, we have a cyber security policy. The Company also has a Board level Committee on 'Risk Management' which includes the review of cyber security risk.

b If available provide a web link of the policy

The Policy is available on the Intranet of the Company.

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.

Not applicable.

7 Provide the following information relating to data breaches:

a Number of instances of data breaches along-with impact

b Percentage of data breaches involving personally identifiable information of customers

c Impact, if any, of data breaches

Nil.

Leadership Indicators

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

All information regarding the Company's products and services can be accessed through the Company's website: www.wendtindia.com and its periodic disclosures like Annual report. The Company has uploaded its new products and successful applications on its social media pages like LinkedIn and YouTube. Product related information can be accessed through website www.wendtindia.com

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

- Organising workshops, Technical Seminars, Technology day at customer premises.
- Distribution of MSDS of the Products.
- Handing over of Machine Manual while supplying Machine Tools.
- Sharing of General Principles of usage and Safety of Super Abrasive Products.

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

- Emails to customers.
- Telephonic Communication.

4a. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) Yes

b. If yes, provide details in brief.

Wendt (India) Limited has implemented SAP as its operating software. All the products are identified with Unique serial Numbers that has appropriate Tracking and traceability on the Materials supplier to the Customers along with the Product Description.

c. 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, Wendt (India) Limited conducts Customer Satisfaction survey every year.