

CIN: L55101WB1999PLC090672 Email : corporate@speciality.co.in Morya Land Mark - 1, 4th Floor, B-25, Veera Industrial Estate, Off New Link Road, Andheri (W), Mumbai 400 053 Tel. No. (022) 62686700 Website-www.speciality.co.in

August 28, 2024

To, General Manager, Listing Operations, BSE Limited, P.J. Tower, Dalal Street, Mumbai - 400 001.

Vice President, Listing Compliance Department, National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex, Bandra (E), Mumbai - 400 051.

Scrip Code: 534425

Scrip Code: SPECIALITY

Dear Sir/ Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24.

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2023-24, which forms part of the Annual Report for Financial Year 2023-24, submitted to the Exchanges vide letter dated August 28, 2024.

You are requested to kindly take the same on record.

Kindly acknowledge the receipt.

Thanking you,

Yours sincerely, For Speciality Restaurants Limited AVINASH MADHUKA R KINHIKAR Digitally signed by AVINASH MADHUKAR Date: 2024.08.28 15:47:45 +05'30'

Authorized Signatory

Name:Avinash KinhikarDesignation:Company Secretary & Legal Head

Encl: As above.



Annexure to the Directors' Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

1	Corporate Identity Number (CIN) of the Company	L55101WB1999PLC090672
2	Name of the Company	Speciality Restaurants Limited
3	Year of Incorporation	1 December 1999
4	Registered Office address	Uniworth House, 3A, Gurusaday Road, Kolkata 700 019. Tel: (91 33) 22837964
5	Corporate Address	Morya Landmark I, 4th Floor, B-25, Veera Industrial Estate, Off. New Link Road, Andheri (West), Mumbai-400053. Tel: (91 22) 6268 6700
6	Email ID	corporate@speciality.co.in
7	Telephone	(91 22) 6268 6700
8	Website	www.speciality.co.in
9	Financial year of which Reporting is being done	FY 2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid Up Capital	Rs. 48,23,56,570/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Mr. Avinash Kinhikar Company Secretary and Legal Head Email Id: <u>corporate@speciality.co.in</u> Contact No.: 022-62686700
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).	
14	Name of assurance provider	-
15	Type of assurance obtained	-

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Restaurants & Confectionaries	Restaurants & Mobile food service activity	100%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed	
1	Restaurants & Mobile food service activity	5610	90%	
2	Confectionaries	1073	10%	

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	126*	2	128
International	4	-	4

*Includes restaurants and confectionary stores across India

19. Markets served by the entity:

a. Number of locations

Location.	Number
National (No. of states)	11
International (No. of countries)	3



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

Exports contributes 0.67% of the total turnover.

c. A brief on types of customers

Speciality Restaurants Limited, through its restaurant and confectionary business, caters to a variety of customers, including fine diners, casual diners, families, business professionals, tourists, food enthusiasts, and takeaway customers.

IV. Employees

20. Details as at the end of Financial Year:

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

S. No .	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	·	EMPL	OYEES	· · · · · ·		
1.	Permanent (D)	2,206	2,168	98%	38	2%
2.	Other than Permanent (E)	146	143	98%	3	2%
3.	Total Employees (D + E)	2,352	2,311	98%	41	2%
		WO	RKERS			
4.	Permanent (F)	58	58	100%	0	0%
5.	Other than Permanent (G)	6	6	100%	0	0%
6	Total workers (F + G)	64	64	100%	0	0%

b. Differently abled Employees and workers:

S.	Particulars	Total		Male	Female				
No		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)			
	DIFFERENTLY-ABLED EMPLOYEES								
1.	Permanent (D)	5	5	100%	0	0%			
2.	. Other than Permanent (E)		0	-	0	-			
3.	Total differently-abled employees (D + E)	5	5	100%	0	0%			
	DIFFER	ENTLY-A	BLED WORK	<u>(ERS</u>					
4.	Permanent (F)	1	1	100%	0	0%			
5.	. Other than permanent (G)		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	8	2	25%	
Key Management Personnel*	5	1	20%	

*Including Executive Directors

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent	27%	18%	26%	32%	30%	32%	61%	42%	61%
Employees									
Permanent	19%	-	19%	18%	-	18%	32%	-	32%
Workers									



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	Speciality Hospitality UK Limited	Wholly owned subsidiary company	100%	No
2	Speciality Hospitality US Inc	Wholly owned subsidiary company	100%	No
3	Speciality Hotels India Private Limited	Wholly owned subsidiary company	100%	No
4	Caterland Hospitality Ltd (UK)	Step-down Subsidiary	51%	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.) 39,309.6 lakhs
 - (ii) Net worth (in Rs.) 30,998.6 lakhs

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder	Grievance Redressal		FY 2023-24			FY 2022-23	
group from whom complaint is received	mechanism in place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints Filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities		Nil	Nil	NA	Nil	Nil	NA
Investors (Other than shareholders)		Nil	Nil	NA	Nil	Nil	NA
Shareholders		Nil	Nil	NA	Nil	Nil	NA
Employees and workers		Nil	Nil	NA	Nil	Nil	NA
Customers	<u>https://speciality.co.in/</u> investors	69	0	All consumer complaints were successfully resolved within the fiscal year	84	0	All consumer complaints were successfully resolved within the fiscal year
Value Chain Partners		Nil	Nil	NA	Nil	Nil	NA
Other (please specify)		Nil	Nil	NA	Nil	Nil	NA



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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy management	Risk and opportunity	refrigeration, air conditioners, lighting, LPG, etc. Higher	The Company recognizes that energy management is an important lever in conducting operations in an efficient and responsible manner. The company has installed LED lighting in all its restaurants and confectionaries. It also focuses on purchasing energy-efficient equipment, resulting in a lower carbon footprint.	Positive and Negative
2	Waste management	Risk	Risk: Poor waste management practices can result in hygiene and sanitation issues, heightening food safety concerns. It can pose health risks to anyone who consumes such products while also negatively impacting the environment.	The Company places paramount importance on food safety and the management of process wastes and end- of-life product wastes. The Company follows strict protocol towards proper disposal of all used cooking oil through authorized vendors recognized by the Central Pollution Control Board (CPCB). The Company ensures that all confectioneries are removed from the shelves well before their expiry dates and sent back to the facility for safe disposal through processes such as crushing and grinding.	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)
3	Supply chain management	Risk and opportunity	natural resources.	locally sourced ingredients to reduce the environmental impact associated with transportation. It also regularly conducts supply chain checks, including verifying vendor certifications, to ensure product quality and ethical sourcing related to animal welfare and fair trade. The Company also ensures robust inventory management and trains its staff about supply chain risks and adherence to procedures. It	Positive and Negative
4	Employee Health and Safety	Risk and opportunity	and safety practices in the restaurant industry, if not managed properly, can expose employees to risks such as physical, ergonomic, and fire safety. Opportunity: Promoting workplace safety by prioritizing standard operating procedures, conducting regular training, and providing	safety standards across its outlets. To avoid slipping accidents, the Company has created SOPs for cleaning and maintenance activities. The kitchen towels, sponges, and cleaning cloths are replaced regularly to ensure safety and hygiene. The Company provides	Positive and 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)
5	Diversity & Inclusion	Opportunity	Opportunity: Promoting diversity and inclusion helps the Company foster a rich and diverse workforce. Moreover, hiring differently-abled employees, including those who are deaf and hard of hearing, offers access to an untapped talent pool. This nurtures equal employment opportunities in a true sense and helps in providing them with dignified lives. These inclusive and socially responsible practices also create a vibrant restaurant atmosphere and drive positive brand impact.		Positive
6	Water Management	Risk	Risk: Restaurants typically	The Company ensures the kitchen and wash area taps are maintained well to avoid water wastage. The water faucets & taps are regularly checked to identify malfunctions and fix leaks promptly. The staff is guided to use water responsibly in operational activities.	Negative
7	Product (Food) Quality & Safety	Risk and opportunity	not managed properly, it can lead to severe health consequences for the customers. Contamination of food can occur due to various factors such as improper handling, inadequate storage, improper cooking temperatures, cross- contamination, or the use of poor ingredients. Opportunity: Maintaining good food quality and safety is essential for the business.	The Company accords the highest priority to food quality and safety. The food at all outlets adheres to the Food Safety and Standards Authority of India (FSSAI) requirements. The Company regularly reviews and updates food storage and handling practices. It ensures that the food-handling employees maintain strict personal hygiene practices. Further, the Company follows strict cleaning and sanitization schedules for all kitchen equipment, utensils, and surfaces to avoid any	Positive and 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.

	Disclosure Questions	Р	Р	Р	Р	Р	Р	Р	Р	Р
		1	2	3	4	5	6	7	8	9
	Policy and managem	· ·	1	r						
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)) Yes								
	c. Web Link of the Policies, if available	<u>ht</u>	<u>ttps://sp</u> <u>Resp</u>				f_2/Po ainabilit			<u>ss-</u>
2.	Whether the entity has translated the policy into procedures. (Yes / No)		he Cor dures.	npany	has tra	anslate	d its po	olicies i	nto	
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)					No				
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	of the	the Cor e Food SI). Ac cation f	d Safe	ety and ally, si	d Stan x rest	idards aurants	Authoi hold	rity of	India
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	ty The goals and targets for each business division are s at the beginning of the year, focusing on revenue, co efficiency, customer experience, and responsible busine practices. These are reviewed by the management including Directors, business, and functional heads, on regular basis					, cost siness ement, , on a			
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance evaluation is an essential component for the Company. The company has been meeting all its statutory and voluntary commitments.								
7.	Statement by director responsible for the business resp targets and achievements (listed entity has flexibility rega	onsibi	lity rep	oort, h	ighlig	hting I			challe	nges,
8.	At Speciality Restaurants, we are committed to crafting world affordable price. Our focus is to provide personalized service in special. The Company's operations span multiple locations in us to embed responsible and sustainable business practices stakeholders to address environmental challenges, promote governance. Through these efforts, we strive to create a sustainable Details of the highest authority responsible for	-class a warı India a s throu workpl inable	cuisine m and v and inte ighout ace div future	e and p vibrant ernatio our op versity while o	orovidir enviro nally, a eratior and in	ng exce nment and fulf ns. We clusivit	eptiona that ma illing th active y, and	l exper akes ev is miss ly enga uphold	veryboo sion re age wi I transj	dy feel quires th our parent
	implementation and oversight of the Business Responsibility policy (ies).									
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.		Manag inability	•			ees d	ecision	i-makir	ng on

10. Details of Review of NGRBCs by the Company

Subject for Review		derta	icate aken Boar	by [Direc	tor /	Cor	nmit	ttee	Frequency (Annually/ Half yearly/ Quarterly/ A other – please specify)					Any			
	Ρ	Ρ	Ρ	Ρ	Р	Р	Ρ	Ρ	Ρ	Ρ	Ρ	Ρ	Ρ	Р	Р	Ρ	Ρ	Ρ
		2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	s Directors Annually																	
Compliance with statutory requirements		Directors				Quarterly												
of relevance to the principles, and, rectification of any non-compliances											-							

7 Annual Report 2023-24

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
				No				

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

Questions	P1	P2	P3	P 4	P5	P 6	Ρ7	P8	P9
The entity does not consider the principles material to its business (Yes/ No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	- NA								
It is planned to be done in the next financial year (Yes/No)	1								
Any other reason (please specify)								-	

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	of training and training and its impact awareness programmes held		% age of persons in respective category covered by the awareness programmes		
Board of Directors	4	Familiarization program on Changes in the law, company environment	100		
Key Managerial Personnel	4	Familiarization program Changes in the law, company environment	100		
Employees other than BoD and KMPs	56	Health & safety, Skill upgradation, Human Rights, POSH, Communication, Leadership, Mental health, Business ethics, Data security, Resource consumption, Gender sensitization, Sustainability at SRL	85		
Workers	56	Health & safety, Skill upgradation, Human Rights, POSH, Communication, Mental health, Resource consumption, Gender sensitization, Sustainability at SRL	85		

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 Requirements) Regulations, 2015 and as disclosed on the Company'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	Nil	Nil	Nil	Nil	Not applicable						
Settlement	Nil	Nil	Nil	Nil	Not applicable						
Compounding Fee	Nil	Nil	Nil	Nil	Not applicable						

8 Annual Report 2023-24



	Non-Monetary										
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Brief of the Case	Has an Appeal been preferred? (Yes/No)							
Imprisonment	Nil	Nil	Nil	Not applicable							
Punishment	Nil	Nil	Nil	Not applicable							

Note- *Penalty/ Fine:* The disclosures made by the Company pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 are available on the Company's website at <u>www.speciality.co.in</u>.

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
	Not Applicable

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

Although Speciality Restaurants Limited doesn't have a separate anti-corruption or anti-bribery policy, but the policies like Code of Conduct, Code for Independent Directors and Business Responsibility and Sustainability Policy covers the concerns regarding anti-bribery and anti-corruption which applies to all its internal and external stakeholders. These policies apply to all individuals associated with the company, emphasizing honesty, transparency, and accountability The Company also has a Vigil Mechanism Policy that emphasizes on integrity and thorough investigation of any violations. This policy reflects the company's commitment to conducting its affairs fairly and transparently while adhering to the highest standards of professionalism.

Link provided below consists of all the above-mentioned policies:

https://www.speciality.co.in/investors.html?click=link3#

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	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 20	23-24	FY 2022-23		
	Number	Number Remarks		Remarks	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Ν	lil	Nil		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Ν	lil	Ν	lil	

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	76	101

9. Open-ness of business

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

Parameter		Metrics	FY 2023-24	FY 2022-23
Concentration	a.	Purchases from trading houses as % of total purchases	2.97%	2.49%
of Purchases	b.	Number of trading houses where purchases are made from	13	10
	C.	Purchases from top 10 trading houses as % of total purchases from trading houses	97.73%	100%
Concentration	a.	Sales to dealers / distributors as % of total sales	-	-
of Sales	b.	Number of dealers / distributors to whom sales are made	-	-
	C.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
	a.	Purchases (Purchases with related parties / Total Purchases)	-	-
Share of	b.	Sales (Sales to related parties / Total Sales)	0.01%	-
RPTs in	C.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	83%
	d.	Investments (Investments in related parties / Total Investments made)	7.17%	7.84%

Leadership Indicators

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

Total number of awareness programmes held	 % age of value chain partners covered (by value of business done with such partners) under the awareness programmes
The Company encourages its value chain partners to follow transparent and ethical behaviour.	

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

Yes, the Company's Code of Conduct emphasizes that the Board of Directors, employees & workers act ethically and, in the company's, best interest, fulfilling fiduciary obligations and avoiding conflicts of interest that may hinder their performance. The Directors are required to provide an annual confirmation regarding the code of conduct. If a director has a personal interest, they abstain from participating in related discussions. The Company promotes integrity and maintains the highest standards of professionalism within the organization.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicator

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	FY 2022-23	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	15%	55%	The Company invests in state-of-the-art equipment for new capital investments and the replacement of existing end-of-life infrastructure to create safe working conditions for employees and reduce the impact on the environment. The key areas of capex investment include efficient cooking, heating, cooling, and ventilation systems.

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

The Company prioritizes environmental responsibility and quality in its sourcing strategies by partnering with certified vendors engaged in sustainable practices. It proactively onboards vendors who demonstrate a strong commitment to responsible sourcing, ensuring that their supply chain contributes positively to environmental sustainability. Majority of the raw materials, including vegetables, meat, and eggs, are sourced locally. This not only helps in reducing the overall carbon footprint but also supports local economies and ensures that the food quality meets high standards. Furthermore, local sourcing allows to maintain freshness and minimize transportation times.





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

100%

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.

Given that products are food dishes, direct product reclamation is not applicable. However, the Company handles waste management in a responsible manner. Each of the facilities segregate wet and dry waste and disposed it off of through authorized third-party service providers. This approach not only helps in maintaining cleanliness and safety at all facilities but also contributes to responsible management and disposal practices.

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.

The Company delivers its food in reusable containers and uses paper bags for packaging, avoiding single-use plastics. Therefore, EPR is not applicable to the Company.

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	•	Results communicated in public domain (Yes/ No) If yes, provide the web- link.			
The Company has not conducted any Life Cycle Assessments during the year.								

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

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

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

Indicate input material	Recycled or re-used input material to total material				
	FY 2023-24	FY 2022-23			
Not Applicable					

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		FY 2022-23			
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed	
Plastics (including packaging)	Not Applicable						
E-waste				Not Applicable			
Hazardous waste				Not Applicable			
Other waste							

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category % Employees covered by											
	Total (A)			Mater bene				Day Care Facilities			
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
				Pern	nanent e	mployees					
Male	2,168	2,168	100%	2,168	100%	0	100%	0	0%	0	0%
Female	38	38	100%	38	100%	38	100%	0	0%	0	0%
Total	2,206	2,206	100%	2,206	100%	38	100%	0	0%	0	0%
				Other than	n Perma	nent emple	oyees				
Male	143	143	100%	143	100%	0	100%	0	0%	0	0%
Female	3	3	100%	3	100%	3	100%	0	0%	0	0%
Total	146	146	100%	146	100%	3	100%	0	0%	0	0%

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

Category	% of Workers covered by											
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day care facilities		
		Number	% (B /	Number	% (C /	Number	% (D /	Number	% (E /	Number	% (F /	
		(B)	A)	(C)	A)	(D)	A)	(E)	A)	(F)	A)	
				P	ermanen	t Workers						
Male	58	58	100%	58	100%	0	0%	0	0%	0	0%	
Female	0	0	-	0	-	0	-	0	-	0	0%	
Total	58	58	100%	58	100%	0	0%	0	0%	0	0%	
				Other t	han Pern	nanent Wo	orkers					
Male	6	6	100%	6	100%	0	0%	0	0%	0	0%	
Female	0	0	-	0	-	0	-	0	-	0	0%	
Total	6	6	100%	6	100%	0	0%	0	0%	0	0%	

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of	0.21%	0.16%
total revenue of the company		

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

Benefits		FY 2023-24		FY 2022-23			
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	
PF	33%	30%	Yes	39%	31%	Yes	
Gratuity	100%	100%	NA	100%	100%	NA	
ESI	74%	67%	Yes	80%	86%	Yes	
Others- please specify	-	-	-	-	-	-	

12 Annual Report 2023-24

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STAURANTS LIMITED



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.

While not all facilities currently meet the full requirements of the Rights of Persons with Disabilities Act, 2016, the Company creates an inclusive work environment for all staff members and employees. The Company is actively taking steps to enhance accessibility at its offices and restaurants to ensure that individuals with various disabilities encounter no barriers. Focusing on the needs and preferences of differently-abled individuals support is provided to them whenever possible.

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

The Company believes in creating a diverse and inclusive workplace, as highlighted in the Business Responsibility and Sustainability Policy. Although it does not have a specific policy aligned with the Rights of Persons with Disabilities Act, 2016, the company strives to provide equal opportunities for all employees and maintain a discrimination-free environment.

The Company supports a diverse workforce by issuing special badges to deaf and hard-of-hearing employees to improve communication and has set up specialized communication channels for them. They also conduct regular sensitivity training to ensure all employees understand and support the needs of differently-abled colleagues.

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	0	0	0	0	
Female	0	0	0	0	
Total	0	0	0	0	

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

	Yes/No
	(If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a robust mechanism in place for all its employees and
Other than Permanent Workers	workers, ensuring that all the grievances received are addressed promptly. The
Permanent Employees	Company's management has made sure that HR's contact number is available to
Other than Permanent Employees	all the employees and that they can reach out directly to HR. The employees or
Culer man remanent Employees	workers can inform their grievances to the Head of Department. If the grievance is
	unresolved, then the Head of the Department will escalate it to the Regional Heads,
	who in turn inform the Corporate Head Office.

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

Category		FY 2023-24		FY 2022-23				
	Total employees / workers in respective category (A)	No. of employees / workers in respective category who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category who are part of association(s) or Union (D)	% (D/C)		
Total Permanent		Nil		Nil				
Employees								
- Male		Nil		Nil				
- Female		Nil		Nil				
Total Permanent Workers	Nil			Nil				
- Male	Nil			Nil				
- Female		Nil		Nil				

13 Annual Report 2023-24

8. Details of training given to employees and workers:

Category FY 2023-24					FY 2022-23					
	Total (A)				On Skill upgradation			alth and neasures		Skill dation
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Male	2,168	1,849	85%	1,849	85%	2,189	1,612	74%	1,753	80%
Female	38	33	87%	33	87%	34	24	71%	28	82%
Total	2,206	1,882	85%	1,882	85%	2,223	1,636	74%	1,781	80%
					Workers					
Male	58	54	93%	54	93%	58	55	95%	57	98%
Female	0	0	-	0	-	0	0	-	0	-
Total	58	54	93%	54	93%	58	55	95%	57	98%

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

Category		FY 20)23-24		FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)	
			Emplo	yees			
Male	2,168	2,080	96%	2,189	1,861	85%	
Female	38	37	97%	34	32	94%	
Total	2,206	2,117	96%	2,223	1,893	85%	
			Work	kers			
Male	58	55	95%	58	54	93%	
Female	0	0	-	0	0	-	
Total	58	55	95%	58	54	93%	

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 implemented an occupational health and safety management system to prevent injuries and illnesses in the workplace. The Company operates restaurants/outlets where health and safety are paramount; therefore, comprehensive training on handling knives, safely working on hot surfaces and operating near stoves to prevent workplace injuries and illnesses are provided. Additionally, the employees are provided with safety kits that include gloves, aprons, and goggles to enhance their protection. In the event of an injury, the employee is taken to the nearest clinic for treatment, and prompt care and support is provided to the injured or ill employee. Further, the Company has health and safety management team, this management comprises of Chairman and Managing Director, Regional Heads, and HR.

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 actively promotes a culture of safety by encouraging employees and workers to report any potential hazards or risks they observe in their work environment. Employees have the option to communicate their concerns directly to HR or their department head, facilitating easy and open communication channels. This approach allows the company to quickly identify work-related hazards and take necessary actions to mitigate them, ensuring the restaurant operations maintain a safe working environment.

To further enhance safety measures, the Company conducts regular physical verifications and group hazard identification sessions. These assessments are carried out both internally and by third-party safety experts, ensuring a comprehensive evaluation of all potential risks.

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

Yes, the Company prioritizes workplace safety and actively encourages employees to report any potential hazards or risks directly to HR or their department head. This open communication ensures that any issues are addressed promptly and effectively. Employees are advised to adhere to safety practices, maintain safe working conditions, and share safety knowledge with their colleagues, fostering a culture of safety across the organization. Additionally, the Company holds daily briefings on a variety of topics, including hazard risks, safety practices, and customer service. These sessions are designed to keep safety at the forefront of employees' minds and enhance their ability to respond effectively to both routine and emergency situations.



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

Health and safety are of utmost importance to the Company, ensuring all employees work under the safest conditions possible. In the event of an injury, immediate medical and healthcare services are available on-site to address any emergencies quickly and efficiently. Comprehensive health and safety training is given to all workers, for necessary skills and knowledge to prevent accidents and respond effectively if they occur. Moreover, all eligible employees benefit from coverage under the Employee State Insurance Corporation (ESIC) scheme, which provides additional health protection and peace of mind. Mediclaim insurance coverage is given to all employees, ensuring they have broader healthcare protection, including hospitalization and medical expenses for non-work-related illnesses and injuries

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR)	Employees	Nil	Nil
(per one million-person hours worked)	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	2
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health	Employees	Nil	Nil
(excluding fatalities)	Workers	Nil	Nil

*Including in the contract workforce.

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

The Company provides health and safety training to every employee, fostering a culture of safety across the entire premises. Regular hazard identification assessments to uphold high safety standards and pre-emptively address any issues. Inside the kitchens, safety measures include electrical thermostats with auto-cut-off functions to prevent overheating and mitigate electrical fire risks and gas leakage sensors that quickly respond to any leaks or fires. Cleanliness is maintained in all restaurants, which is essential not only for safety but also for providing a pleasant dining experience for our customers.

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

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

14. Assessments for the year:

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

*These assessments were carried out by the company itself.

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

The Health & Safety team undergoes health and safety training on fire safety and emergency evacuation protocols, ensuring the safe evacuation of individuals with diverse abilities. Management and department heads consistently assess safety-related risks and incidents, taking prompt corrective measures and providing safety training to maintain a secure working environment for everyone.



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).

Every employee is covered by life insurance and an accidental policy. This comprehensive coverage reflects the company's commitment to the welfare and security of all employees and their families, providing them with essential financial protection. Additionally, in the unfortunate event of an employee's death, the company provides a compensatory package to support the family. The Company supports the education of the children of those employees.

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

The Company ensures that all statutory dues are accurately deducted and promptly deposited by its value chain partners, maintaining compliance with legal requirements and upholding financial integrity across its operations. To support this, the Company requires its suppliers to adhere to relevant accounting and taxation laws and to meet their tax obligations in a timely manner. It monitors compliance by verifying GST returns online and checking TDS and TCS returns on the income tax website to confirm that all statutory dues are properly filed.

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:

	Total no. of affected workers	employees/	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	FY 2022-23	FY 2023-24	FY 2022-23	
Employees	Nil	Nil	Nil	Nil	
Workers	Nil	Nil	Nil	Nil	

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)

The company provides transition assistance programs on the employee's request and based on the merit of the case.

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	5
Working Conditions	5

*The Company conducts an annual safety audit of its suppliers of milk & milk products, meat, catering, general items like ice, noodles, etc.

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

No major risks/concerns were identified from the assessment of health & safety practices and working conditions of value chain partners.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

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

Maintaining a strong relationship with stakeholders is essential for the Company. By engaging in ongoing communication and collaboration with all stakeholders, the Company identifies key stakeholders that show some interest in the Company or may be impacted by their actions, decisions, or outcomes. This includes customers, employees, suppliers, investors, and the communities where the company operates. The management team regularly reviews and updates the list of stakeholder groups to help stay aligned with evolving needs and expectations and assesses how both the stakeholders and the company are mutually beneficial to each other.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	 Quarterly / Annual financial results and reporting Investor presentations & meetings Annual General Meeting Website 	Annually, Quarterly, periodically	 Market outlook Business & financial updates Non-financial & sustainability developments
Government and Regulatory Bodies	No	 Statutory and regulatory filings Facility audits and inspections Annual reports 	As per applicable rules/ regulations	Policy requirementsCompliance
Employees and Workers	No	 Induction training Safety training Email Performance appraisal reviews 	Periodically / Regularly (including at the time of joining)	 Human resource strategy Employee safety, well- being, and development
Customers	No	 Brochures and catalogues Digital and social media connect Website Magazines Phone calls, e-mails In-person meetings 	Periodically/ Regularly	 Client preferences Experience feedback New recipe development Service quality assessments
Industry Bodies and Associations	No	• Memberships in associations and participation in industry forums	Periodically/ Regularly	• Developing solutions for common industry problems and industry knowledge exchange
Communities	Yes	• CSR projects, surveys, and focused group discussions	Periodically/ Regularly	 Assessment of community needs Selection of projects based on needs Monitoring and evaluation of ongoing projects
Suppliers	No	 Email, Advertisement Vendor meets Website 	Regularly	 To make suppliers aware of the Company procurement philosophy Lodging and tracking grievances The Company's quality objectives

Leadership Indicators

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

The Company highly values the feedback from stakeholders and actively incorporates their insights into the decisionmaking process. The Board Members, along with business and functional leads, regularly consult with various stakeholders, addressing issues as needed across environmental, social, and economic domains. The discussions ensure that stakeholder perspectives are thoroughly considered when shaping the company's strategies and policies.

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.

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The Company actively engages with stakeholders not just to share and discuss ideas on environmental and social topics but also to incorporate their insights into the management and enhancement of the policies and activities. This collaborative approach ensures that the business strategies are responsive to stakeholder concerns and aligned with broader sustainability goals. This proactive engagement helps foster stronger relationships with all stakeholders and capitalizes on opportunities to improve the company's environmental footprint and social impact.

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

The Company addresses the concerns of vulnerable and marginalized stakeholder groups through its comprehensive Corporate Social Responsibility (CSR) activities. The Company is working in the tribal belt of Raigad district of Maharashtra with one of the NGOs to provide nutritional hood and runs a health clinic program for school children.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category		FY 2023-24			FY 2022-23			
	Total (A)	No. of employees workers covered (B)	% (B / A)	Total (C)	No. of employees workers covered (D)	% (D / C)		
			Employees					
Permanent	2,206	1,765	80%	2,223	1,560	70%		
Other than permanent	146	117	80%	0	0	-		
Total Employees	2,352	1,882	80%	2,223	1,560	70%		
			Workers		· · · ·			
Permanent	58	47	81%	58	55	95%		
Other than permanent	6	0	0%	0	0	-		
Total Workers	64	47	73%	58	55	95%		

2. Details of Minimum wages paid to Employees and workers in the following format

Category			FY 2023-2	4		FY 2022-23				
	Total (A)		Minimum ges		than n Wages	Total (D)		Minimum ges		e than n Wages
		No. (B)	% (B/A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
		1		Em	ployees	1	1	,		J
Permanent	2,206	30	1%	2,176	99%	2,223	7	0.3%	2,216	99.7%
Male	2,168	30	1%	2,138	99%	2,189	7	0.3%	2,182	99.7%
Female	38	0	0%	38	100%	34	0	0%	34	100%
Other than Permanent	146	0	0%	146	100%	0	0	-	0	-
Male	143	0	0%	143	100%	0	0	-	0	-
Female	3	0	0%	3	100%	0	0	-	0	-
				W	/orkers					
Permanent	58	0	0%	58	100%	58	0	0%	58	100%
Male	58	0	0%	58	100%	58	0	0%	58	100%
Female	0	0	-	0	-	0	0	-	0	-
Other than Permanent	6	0	0%	6	100%	0	0	-	0	-
Male	6	0	0%	6	100%	0	0	-	0	-
Female	0	0	-	0	-	0	0	-	0	-

3. Details of remuneration/salary/wages.

Median remuneration/wages:

		Male	Female		
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	
Board of Directors (BoD)	6	Rs. 27.0 Lakhs	2	Rs. 17.9 Lakhs	
Key Managerial Personnel*	4	Rs. 44.9 Lakhs	1	Rs. 21 Lakhs	
Employees other than BoD and KMP	2164	Rs. 1.9 Lakhs	37	Rs. 2.3 Lakhs	
Workers	58	Rs. 2.3 Lakhs	0	0	

*Including Executive Directors

Gross wages paid to females as % of total wages paid by the entity, in the following formats:

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages.	2.56%	2.18%

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

Yes, The HR team serves as the primary contact point and is responsible for addressing all inquiries related to human rights within the company.

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

The Company addresses all employee grievances promptly and effectively. Employees can report their concerns directly to HR or their Head of Department, ensuring immediate attention to their issues. This structured approach guarantees that each grievance is carefully considered and resolved in a timely and efficient manner, maintaining a supportive and responsive workplace environment.

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

		FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks	
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil	
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil	
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil	
Forced Labour / Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil	
Wages	Nil	Nil	Nil	Nil	Nil	Nil	
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil	

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

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

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

The Company makes an effort to keep all of its workers and clients in a respectful and safe environment. It has implemented a strict policy that protects anyone who reports a complaint against violation of any act related to discrimination or sexual harassment. The Company's POSH policy prevents adverse consequences related to discrimination and harassment and protects anyone assisting in an investigation of the act. Any case of sexual harassment or discrimination is taken seriously and handled by our Internal Complaints Committee (ICC).



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

Yes, Although the Company's contracts may not explicitly include human rights clauses, it has actively encouraged ethical behaviour throughout its value chain. The Company strives to foster a culture of integrity and responsibility among its partners and suppliers, emphasizing the importance of ethical practices in all aspects of our business operations.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

*These assessments were carried out by the company itself.

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

No significant risks/concerns were identified from the assessment.

Leadership Indicators

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

Since there were no grievances about Human Rights issues, the Company made no modifications to existing processes, and no new processes were introduced.

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

The Company has not conducted any human rights due diligence.

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?

Although the company does not yet fully meet the standards of the Rights of Persons with Disabilities Act, 2016, they are committed to ensuring inclusivity for everyone involved within the company, from employees to customers. With multiple outlets across the country, the company is actively working to make the offices and restaurants more accessible and barrier-free for individuals with disabilities. This includes structural modifications and ongoing efforts to enhance serving and hospitality for all customers and support employees.

4. Details on assessment of value chain partners:

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

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

Not Applicable

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	26	25
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	26	25
From non-renewable sources	• •	
Total electricity consumption (D)	37,916	35,882
Total fuel consumption (E)	48,108	24,988
Energy consumption through other sources (F)	-	-
Total energy consumed from non- renewable sources (D+E+F)	86,024	60,870
Total energy consumed (A+B+C+D+E+F)	86,050	60,895
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/lakh of revenue)	2.19	1.62
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/Lakh of adjusted revenue)	50.08	37.16
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)	· · ·	
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	21,310	15,832
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	21,310	15,832
Total volume of water consumption (in kilolitres)	21,310	15,832
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations) KL/Lakh of revenue	0.54	0.42
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/ Lakh of adjusted revenue)	12.40	9.66
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Please note that the water data for the previous year may vary as they were calculated based on assumptions, the current numbers have been tracked by the available data from third party sources.

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

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23		
Water discharge by destination and level of treatment (in kilolitres)				
(i) To Surface water				
- No treatment	-	-		
- With Treatment – please Specify level of treatment	-	-		
(ii) To Groundwater				
- No treatment	-	-		
 With treatment – please specify level of treatment. 	1,018	756		
(iii) To Seawater				
- No treatment	-	-		
- With treatment – please specify level of treatment.	-	-		
(iv) Sent to third-parties				
- No treatment	-	-		
- With treatment – please specify level of treatment.	-	-		
(v) Others				
- No treatment	-	-		
- With treatment – Please specify level of treatment.	-	-		
Total water discharged (in kilolitres)	1,018	756		

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

No

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

While the company has not implemented a Zero Liquid Discharge system, it has proactively installed a 5 KL Effluent Treatment Plant (ETP) at its Kurla facility, dedicated to treating wastewater effectively. Additionally, it prioritizes water conservation by continuously educating its employees on the importance of responsible water usage across all operations. This approach not only enhances their sustainability efforts but also promotes responsible water management within the team.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	-	-	-
SOx	-	-	-
Particulate matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

No

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O,	Metric tonnes of	3,358	1,916
HFCs, PFCs, SF6, NF3, if available)	CO2 equivalent		
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O,	Metric tonnes of	7,541	7,874
HFCs, PFCs, SF6, NF3, if available)	CO2 equivalent		
Total Scope 1 and Scope 2 emission intensity per rupee of	MtCO2e / Lakh of	0.28	0.26
turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from	revenue		
operations)			



Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and		6.34	5.97
Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical	MtCO2e / Lakh of	-	-
output	adjusted revenue		
Total Scope 1 and Scope 2 emission intensity (optional) - the	-	-	-
relevant metric may be selected by the entity			

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

No

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

Yes, the Company has equipped a 20KW solar power plant at Mainland China Restaurant in Greater Kailash, Delhi, which reduces the dependency on fossil fuel-driven electricity.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	17.58	12.15
Other Non-hazardous waste generated <i>(H). Please specify, if any.</i> (Break-up by composition i.e. by materials relevant to the sector)	888.37	613.99
Total (A+B + C + D + E + F + G + H)	905.95	626.14
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/lakh of revenue)	0.02	0.02
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/ Lakh of adjusted revenue)	0.53	0.38
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recy	ycling, re-using or ot	her recovery
operations (in metric tonnes)		
Parameter	FY 2023-24	FY 2022-23
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of d	lisposal method (in m	etric tonnes)
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	905.95	626.14
Total	905.95	626.14

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

No

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

The Company has adopted effective waste management practices to handle various types of waste produced during operations. The wet and dry waste generated by the restaurants is responsibly handed over to authorized third-party vendors for safe disposal. Additionally, the company ensures that waste cooking oil is also given to certified vendors, supporting sustainable waste management practices. These measures actively contribute to minimizing the environmental impact of the Company's operations.

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.		
	The Company does not have any operations/offices in/around ecologically sensitive areas				

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 (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company is in compliance with all applicable environment-related legislation.				

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

Parameter	FY 2023-24	FY 2022-23		
Water withdrawal by source (in Kilolitres)				
(i) Surface water	-	-		
(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	-	-		
- No treatment	-	-		
- With treatment –	-	-		
please specify level of treatment				

Parameter	FY 2023-24	FY 2022-23
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into	Metric tonnes of	-	-
CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	CO2 equivalent		
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the		-	-
relevant metric may be selected by the entity			

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

Not applicable

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy efficiency equipment	The Company has installed an inverter-type AC Energy Saver System	Improved energy efficiency and cost savings.
2	Power-efficient fixtures.	The Company has Installed LED Lights in all restaurants	Improved lighting quality and ambiance. Positive environmental impact by lowering carbon footprint.
3	Renewable energy	The Company has installed a 20KW Solar Power Plant at Mainland China Restaurant at Greater Kailash	Decrease dependency on fossil fuel-driven electricity.

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

Yes, The Company has a Business Continuity Management Policy in place. This policy includes a recovery plan that clearly outlines the responsibilities associated with different tasks. It's designed to keep critical business operations running smoothly and cost-effectively if there's a major disruption or disaster at the main site. The policy specifies the approved methods for continuing business and recovering from disasters. The company reviews and tests the Business Continuity Plan every year.

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

Not Applicable

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

Nil

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

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

The Company has 2 affiliations with trade and industry chambers/ associations

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Restaurant Association of India	National
2	Retailers Associations of India	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	Name of authority Brief of the case	
	Nil	

Leadership Indicators

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

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

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

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

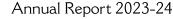
S No		State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)

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

The Company encourages community people to share their feedback/concerns with its CSR team and ensures timely resolutions. The whistleblower policy allows all stakeholders to register their grievances.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	14%	15%
Directly from within India	95%	95%



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

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

Note- The Company has all its restaurants and outlets in metro cities.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
	The company did not impleme	ent any CSR program in the designa	ited aspirational district.

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

Although the Company does not have a preferential procurement policy, raw materials such as vegetables, and eggs are purchased from marginalized/ vulnerable groups to the extent possible.

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

The Company procures raw materials from its suppliers, who source from marginalized /vulnerable groups and meet the company's standards.

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

8.5%

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:

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

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

Name of Authority	Brief of the Case	Corrective action taken
	Not Applicable	

6. Details of beneficiaries of CSR Projects:

S.	CSR Project	No. of persons benefitted	% of beneficiaries from vulnerable
No.		from CSR Projects	and marginalized groups
1	Nutritional Food and Health Clinic Program	467 students	100%

Annual Report 2023-24

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

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

Diners at the restaurants have the opportunity to immediately raise complaints or share feedback on aspects such as hospitality, cleanliness, and food quality and have their concerns resolved on the spot. Additionally, the company actively collects customer feedback through various online platforms. Each restaurant features a 'Guestbook' where guests can leave their comments. Also, the Company's website includes a dedicated feedback form, facilitating easy interaction with customers from both in-person and online channels.

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

	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	-

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

	FY 2023-24		Remarks	FY 2	2022-23	Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	69	Nil	All consumer complaints were successfully resolved within the fiscal year.	84	Nil	All consumer complaints were successfully resolved within the fiscal year.

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable

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

Yes, the Company has adopted an internal IT policy and Preservation of Documents policy that addresses cyber security and data privacy risks, ensuring the protection of sensitive information.

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

No complaints were received about advertising, cyber security, or customer data privacy.

- 7. Provide the following information relating to data breaches:
- a. Number of instances of data breaches. Nil
- b. Percentage of data breaches involving personally identifiable information of customers Nil
- c. Impact, if any, of the data breaches. Not Applicable



Leadership Indicators

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

The Company is active on various social media platforms, regularly updating information on its products and engaging with customers. Additionally, the company's website contains comprehensive information on the products and restaurants owned by them.

Visit the website using the link below.

https://www.speciality.co.in/

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

The Company adheres to advertising, promotions, and sponsorships to ensure that the right information reaches the customers. Customers are well-informed by providing detailed allergen information in our nutrition booklets, available upon request at all our dining locations. Additionally, the company engages with its customers through social media, offering updates on products, services, and promotional events

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

In the event of any disruption or discontinuation of essential services, consumers can easily reach out to the company for assistance. They can connect via phone by calling the corporate office number provided on the company's website. Additionally, consumers can utilize social media channels, as the company maintains an active presence on various platforms.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

The Company is engaged in the food industry, showcasing a variety of cuisines and desserts through its menu cards and digital platforms. For its online sales, the Company also provides detailed caloric and nutritional information for each food item, ensuring customers have access to all the necessary dietary details right before making a purchase.

29 Annual Report 2023-24