

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF COMPANY

1. Corporate Identification Number (CIN) of the Company:	L15311MP2009PLC021746
2. Name of the Company:	Prataap Snacks Limited
3. Year of incorporation:	23 rd March, 2009
4. Registered office address:	Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore – 452020, Madhya Pradesh, India
5. Corporate address:	Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore – 452020, Madhya Pradesh, India
6. E-mail id:	complianceofficer@yellowdiamond.in
7. Telephone:	0731-2437604/642
8. Website:	www.yellowdiamond.in
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:	a) BSE Limited b) National Stock Exchange of India Limited
11. Paid-up Capital (in ₹ lakhs)	1,193.67
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
Name	Mr. Parag Gupta, Company Secretary and Compliance Officer
Contact	0731-2437679
E mail	complianceofficer@yellowdiamond.in
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14. Whether the company has undertaken reasonable assurance of the BRSR Core?	No

II. PRODUCTS/SERVICES

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

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing	Potato Chips and Namkeen (viz. traditional namkeen, fried pellets based namkeen & extruded namkeen); Snacks; Sweet snacks like cakes	98.80%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Namkeen Snacks	1079	72.02%
2	Potato Chips	1030	22.30%

► Business Responsibility and Sustainability Report

III. OPERATIONS**17. Number of locations where plants and/or operations/offices of the Company are situated:**

Location	Number of plants	Number of offices	Total
National	15	4	19
International	-	-	-

18. Market served by the Company:

A	Number of locations	
Locations	Number	
National (No. of States)	27	
International (No. of Countries)	2	
B	What is the contribution of exports as a percentage of the total turnover of the entity?	0.06%
C	A brief on types of customers	Our Company is a leading Indian Snacks Food Company. The Company reaches consumers through its wide network of over 5200 Super/Sub Distributors (customers) and over 2.20 million retail touchpoints.

IV. EMPLOYEES**19. Details as at the end of Financial Year****A. Employees and workers (including differently abled)**

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
EMPLOYEES								
1	Permanent (D)*	1230	1215	98.78%	15	1.22%	-	-
2	Other than permanent (E)**	1730	1727	99.83%	3	0.17%	-	-
3	Total employees(D + E)	2960	2942	99.39%	18	0.61%	-	-
WORKERS								
4	Permanent (F)	-	-	-	-	-	-	-
5	Other than permanent (G)***	1750	1413	80.74%	337	19.26%	-	-
6	Total workers (F + G)	1750	1413	80.74%	337	19.26%	-	-

*Permanent Employees include the employees who are On-Roll.

**Other than Permanent Employees include Temporary, Contractual and Third-Party Employees etc.

***Other than Permanent Workers include Contractual Labour.

B. Differently abled Employees and workers

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
DIFFERENTLY ABLED EMPLOYEES								
1	Permanent (D)	6	6	100.00%	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-	-	-
3	Total differently abled employees (D + E)	6	6	100.00%	-	-	-	-
DIFFERENTLY ABLED WORKERS								
4	Permanent (F)	-	-	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-	-	-
6	Total differently abled workers (F + G)	-	-	-	-	-	-	-

20. Participation/ Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29%
Key Management Personnel	5	-	-

21. Turnover rate for permanent employees and workers:

	Turnover rate in current FY 2023-24				Turnover rate in previous FY 2022-23				Turnover rate in the year prior to the previous FY 2021-22			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	33.00%	-	-	33.00%	40.00%	-	-	40.00%	38.00%	-	-	38.00%
Permanent Workers*	-	-	-	-	-	-	-	-	-	-	-	-

*The Company does not have Permanent Workers.

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES): Nil
VI. CSR DETAILS
22. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

Turnover (in ₹ lakhs) : 1,61,644.39

Net worth (in ₹ lakhs) : 72,875.86

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES
23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA)	(If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23			(If NA, then provide the reason)
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Communities	Yes	https://www.yellowdiamond.in/get-in-touch/	-	-	-	-	-	-	
Investors (other than shareholders)	Yes	https://www.yellowdiamond.in/investor-relations/investor-contact/	-	-	-	-	-	-	
Shareholders	Yes	https://www.yellowdiamond.in/investor-relations/investor-contact/	-	-	-	-	-	-	

► Business Responsibility and Sustainability Report

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA)	(If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23			(If NA, then provide the reason)
			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	
Employees and workers	Yes	https://www.yellowdiamond.in/wp-content/uploads/2021/06/Vigil-MechanismWhistle-Blower-Policy.pdf	-	-	-	-	-	-	
Customers	Yes	https://www.yellowdiamond.in/get-in-touch/	113	3	-	70	5	-	
Value Chain Partners	Yes	https://www.yellowdiamond.in/get-in-touch/	123	15	-	71	8	-	

24. Overview of the Company's material responsible business conduct issues:

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy management	Opportunity	We have put in place robust processes and systems to ensure optimal energy efficiency and increase our use of renewable energy sources like solar power.		Positive - Investing in energy management systems and renewable energy sources will deliver substantial long-term benefits, including significant cost savings and enhanced operational efficiency.
2	Water management	Risk	Water being a finite resource, its limited availability presents a significant risk to our business operations. Water scarcity can disrupt our production processes, increase operational costs, and affect supply chain stability.	We use Sewage Treatment Plants (STP) and Effluent Treatment Plants (ETP) at our production facilities. Water meters are being installed across all facilities to set accurate targets. Our goal is to reduce fresh water consumption in our production processes by enhancing the use of recycled water.	Negative - Violating water regulations can lead to severe legal liabilities and fines.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	GHG Emissions	Risk	As the manufacturing capacity of the company grows to meet rising production demands, there will likely be a corresponding increase in greenhouse gas (GHG) emissions. This anticipated increase is due to the greater energy requirements, higher resource consumption, and potentially elevated emissions associated with transportation and other operational activities linked with scaling up production.	The adoption of advanced and cleaner technologies in both our production processes and power generation systems will play a crucial role in reducing our greenhouse gas (GHG) emissions. By integrating these innovative solutions, we aim to enhance operational efficiency, cut down on energy consumption, and lower our overall carbon footprint.	Negative- Companies emitting greenhouse gases are facing higher costs due to stricter environmental regulations and rising production expenses. Compliance requirements for emissions monitoring and reporting may add to operational expenses.
4	Diversity and Inclusion	Opportunity	Fostering gender diversity and ensuring the inclusion of differently abled employees are central to our company's strategic objectives. We are committed to creating a more inclusive workforce by actively promoting equal opportunities and integrating diverse perspectives across all levels of the organization.		Positive - Increased employment opportunities for women and differently abled in our local communities, enhancing their economic empowerment and overall well-being.
5	Cyber Security Risk	Risk	Unauthorized personnel can potentially access the Company's server remotely through hacking or virus attacks, posing significant risks of financial and operational losses to the Company. Additionally, any technical malfunction, glitches or system failures could disrupt/impact the business operations.	<ul style="list-style-type: none"> Endpoint Detection and Response (EDR) and Data Leakage Prevention (DLP) have been deployed on all computers and servers. Firewall, VPN, and SSL certificate are implemented for the web portal. A Disaster Recovery Mechanism (DRM) has been put in place, featuring real-time server mirroring to ensure business continuity and minimize operational risks. 	Negative - Data breaches can result in exposure of sensitive data, such as customer financial information or intellectual property, which may tarnish the company's image and prompt legal actions.

► Business Responsibility and Sustainability Report

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as brought out by the Ministry of Corporate Affairs advocates nine principles as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Policy and management processes										
1. a) Whether your Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the policies, if available	#	#	#	#	#	#	#	#	#	#
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	Our Company's manufacturing facilities in Indore and Guwahati are aligned with international standard ISO 22000:2018 that specified requirements for a food safety management system.									
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	Towards our endeavor to reduce our carbon footprint and foster long term sustainability we have decided to take following key initiatives at the Company level:									
	1. Environment focused initiatives									
	<ul style="list-style-type: none"> Adopting Solar Energy: Implement solar power in our factories wherever feasible. Energy-Efficient Building Designs: Integrate energy-efficient architectural designs where applicable. Reducing Fossil Fuel Use: Increase the use of non-fossil fuels in our manufacturing processes. Automated Energy Management: Deploy automated energy management systems where possible. 									

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<ul style="list-style-type: none"> Energy-Efficient Devices: Utilize energy-efficient equipment and devices. Water Conservation: Reduce freshwater consumption by reusing treated water from ETP and STP systems. Packaging Disposal: Ensure proper disposal of packaging materials. Local and Sustainable Sourcing: Procure locally sourced, environmentally friendly, and energy-efficient products. 								
	2. Workforce focused initiatives <ul style="list-style-type: none"> Equal Opportunity & Fair Treatment: Ensure non-discrimination and equitable treatment for all employees. Employee Health & Well-Being: Prioritize the health and well-being of our workforce. Women's Safety: Implement measures to ensure the safety and security of women in the workplace. Comprehensive Training & Development: Provide effective training and development programs for employee growth. 								
	3. Customers focused initiatives <p>We aim to deliver value to our consumers by aligning with their preferences and actively seeking their feedback. The Company is committed to maintaining high-quality standards through rigorous quality checks and regularly evaluating distribution efficiency.</p>								
	4. Community and Society focused initiatives <p>The Company is committed to supporting social and economic development to foster a sustainable society. Our CSR policy outlines our dedication to enhancing the economic, environmental and social well-being of communities through various CSR activities.</p>								
6. Performance of the Company against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is in process of implementing the identified sustainability commitments and goals.								
Governance, leadership and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements.	<p>Recognising the importance of sustainable operations, we strive to align our Environmental, Social, and Governance (ESG) principles with our strategic goals. We maintain a continuous focus on enhancing our ESG disclosures and effectively showcasing our commitment to ESG principles to all stakeholders. We diligently identify and address ESG-related risks, ensuring that our ESG policy framework guides all our activities in this regard. By doing so, we aim to create long-term value for our stakeholders while contributing to a more sustainable and responsible business ecosystem.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Amit Kumat, Managing Director and Chief Executive Officer								
9. Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	<p>Yes, to take forward our vision and attention to ESG, we have established an Environmental, Social, and Governance (ESG) team, which is a management-level team consisting of senior individuals from key functions across the Company and is led by a senior member of the management team. The team provides updates on the Company's ESG strategy and road map for achieving goals to the Risk Management Committee (RMC) of the Board of Directors. The team also works to enhance the Company's ESG disclosure to clearly display our commitment to our stakeholders.</p>								

Weblink of the Policies:

Principle 1: Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable:

- Anti-Bribery and Anti-corruption Policy*
- Whistle Blower Policy- <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Vigil-MechanismWhistle-Blower-Policy.pdf>
- Code of Conduct for Board of Directors and Senior Management Personnel – <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Code-of-Conduct-for-Board-of-Directors-and-Senior-Management.pdf>

Principle 2: Product Life Cycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe:

- ESG Policy Framework*
- Product Lifecycle Sustainable Policy*
- Preservation on Environment Policy*

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

- Prevention of Sexual Harassment of Women at workplace (POSH)*
- Equal Opportunity Policy - <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>
- Nomination And Remuneration Policy - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Nomination-and-Remuneration-Policy-1.pdf>
- ESG Policy Framework*
- Environment, Health, and Safety Policy*

Principle 4: Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders:

- CSR Policy - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/CSR-Policy-Prataap-Snacks-1.pdf>

Principle 5: Businesses should respect and promote human rights:

- Nomination and Remuneration Policy - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Nomination-and-Remuneration-Policy-1.pdf>
- Prevention of Sexual Harassment of Women at workplace (POSH)*
- Equal Opportunity Policy - <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>
- Vigil Mechanism / Whistle Blower Policy - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Vigil-MechanismWhistle-Blower-Policy.pdf>
- ESG Policy Framework*
- Code of Conduct for Board of Directors and Senior Management Personnel – <https://www.yellowdiamond.in/wp-content/uploads/2021/06/Code-of-Conduct-for-Board-of-Directors-and-Senior-Management.pdf>
- Environment, Health, and Safety Policy*

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

- ESG Policy Framework*
- Preservation of Environment Policy*
- Enterprise Risk Management Policy*
- Environment, Health, and Safety Policy*

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

- Responsible Advocacy Policy*

Principle 8: Inclusive Growth: Businesses should promote inclusive growth and equitable development:

- CSR Policy - <https://www.yellowdiamond.in/wp-content/uploads/2021/06/CSR-Policy-Prataap-Snacks-1.pdf>
- ESG Policy Framework*

Principle 9: Customer/Consumer Value: Businesses should engage with and provide value to their consumers in a responsible manner:

- ESG Policy Framework*
- Consumer / Customer Value Policy*

*The Policies are available internally with the Company and shared with internal & external stakeholders as and when required.

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	Yes. The policies of the Company are reviewed periodically or on a need basis by department heads, business heads, or the functional heads. During the review, the efficacy of the policy is reviewed, and necessary changes are implemented.									Periodically								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable statutory requirements.									As stipulated by applicable laws								

11. Has the Company 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								

► Business Responsibility and Sustainability Report

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company does not consider the principles material to its business									
The Company is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The Company does not have the financial or/human and technical resources available for the task						Not Applicable			
It is planned to be done in the next financial year									
Any other reason (Please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total of and awareness programmes held	number training its impact	Topics / principles covered under the training and	% of persons in respective category covered by the awareness programmes
Board of Directors	1		NGRBC principles and BRSR Reporting	100%
Key Managerial Personnel				
Employees other than BoD and KMPs	52		At our Company, we conduct training and awareness programs on the Company's Code of Conduct and other important policies, including POSH and Anti-Corruption/Anti-Bribery, as well as regular Environment, Health & Safety training, such as Fire Fighting & Safety, First Aid and CPR Training, Road Safety etc.	100%
Workers	25			

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the Company or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year.

(Note: The Company 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 Company's website):

Monetary				
NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/fine				
Settlement		Not Applicable		
Compounding fees				

Non-Monetary			
NGRBC Principle	Name of regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Punishment			
Imprisonment		Not Applicable	

Note: During the financial year 2023-24, no fines/penalties/punishment/award/compounding fees/settlement amount was paid in proceedings (by the Company or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions.

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 regulatory/enforcement agencies/judicial institutions
	Not Applicable

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

Yes, as a responsible organization, we are committed to maintaining the highest standards of ethical conduct and business integrity. Our Anti-Corruption Compliance Policy is designed to prevent and detect bribery or corruption within our operations and applies to all directors, employees, and affiliates. We do not tolerate any form of bribery or corruption, whether through offering or receiving improper benefits or gifts, manipulating business decisions, or engaging in activities that undermine our business integrity. We are dedicated to fostering a culture of transparency, accountability, and ethical behaviour throughout our organization and among our business partners. By adhering to our anti-corruption policy, we aim to maintain the trust of our customers, employees, and stakeholders, upholding the highest standards of ethical conduct in all our operations.

The policy is available internally with the Company and shared with external stakeholders as and when required.

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	None	None
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

Not Applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	28	24

► Business Responsibility and Sustainability Report

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

Parameter	Metrics	FY 2023-24	FY 2022-23	
Concentration of Purchases	a. i) Purchases from trading houses	-	-	
	ii) Total purchases (in ₹ lakhs)	1,08,468.59	1,18,252.03	
	iii) Purchases from trading houses as % of total purchases	N.A.	N.A.	
	b. Number of trading houses where purchases are made	-	-	
	c. i) Purchases from top 10 trading houses	-	-	
	ii) Total purchases from trading houses	-	-	
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.	
	Concentration of Sales	a. i) Sales to delaer / distributors (in ₹ lakhs)	1,61,015.00	1,64,171.00
		ii) Total Sales (in ₹ lakhs)	1,61,015.00	1,64,171.00
iii) Sales to dealer / distributors as % of total sales		100.00%	100.00%	
b. Number of dealers / distributors to whom sales are made		2200	2400	
c. i) Sales to top 10 dealers / distributors (in ₹ lakhs)		38,252.00	40,091.00	
ii) Total Sales to dealer / distributors (in ₹ lakhs)		1,61,015.00	1,64,171.00	
iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors		23.76%	24.42%	
Share of RPTs in		a. i) Purchases (Purchases with related parties) (in ₹ lakhs)	2165.89	289.80
		ii) Total Purchases (in ₹ lakhs)	1,08,468.59	1,18,252.03
	iii) Purchases (Purchases with related parties as % of Total Purchases)	1.99%	0.24%	
	b. i). Sales (Sales to related parties)	-	-	
	ii) Total Sales (in ₹ lakhs)	1,61,015.00	1,64,171.00	
	iii) Sales (Sales to related parties as % of Total Sales)	N.A.	N.A.	
	c. i) Loans & advances given to related parties	-	-	
	ii) Total loans & advances	-	-	
	iii) Loans & advances given to related parties as % of Total loans & advances	N.A.	N.A.	
	d. i) Investments in related parties	-	-	
	ii) Total Investments made	-	-	
	iii) Investments in related parties as % of Total Investments made	N.A.	N.A.	

PRINCIPLE 2

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

Essential Indicators

- 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 Company, respectively.

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	0.00%	Nil	Not Applicable
Capex	4.83%	3.07%	The Company has installed Effluent Treatment Plant at its Indore, Tillore, Jammu, and Rajkot units, and Sewage Treatment Plant at its Indore, Tillore and Jammu units.

- Does the Company have procedures in place for sustainable sourcing? (Yes/No)
Yes.
 - If yes, what percentage of inputs were sourced sustainably?
35.00%
- 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.

(a) Plastics (including packaging)	We have a comprehensive system in place for managing plastic waste, including packaging materials. All plastic waste generated by our operations is collected through Central Pollution Control Board (CPCB) authorised vendors. Once collected, the plastic waste undergoes a recycling process to repurpose it for various applications. Additionally, a portion of the plastic waste is handed over to the cement industry, where it is utilised as an alternative fuel or raw material in the manufacturing process, thereby contributing to a circular economy.
(b) E-waste	E-waste, which includes obsolete electronics and electrical equipment from our Indore and Tillore units, is responsibly managed through an authorised vendor specialising in e-waste recycling and disposal. This vendor ensures that all e-waste is either recycled in an environmentally sound manner or disposed of safely, minimising any potential harm to the environment. Furthermore, specific types of e-waste, such as battery waste, are returned to the sellers as part of a buy-back programme, ensuring proper handling and recycling.
(c) Hazardous waste	The management of hazardous waste is a critical aspect of our sustainability efforts. Used oil from diesel generator (DG) sets, thermo fluid oil from boilers, and black oil are meticulously collected and sold to authorised recyclers. These recyclers process the oils, allowing them to be reused in other applications, thereby reducing the demand for virgin materials and preventing environmental contamination.
(d) Other waste	Our approach to other types of waste, such as process waste, corrugated boxes, waste poly and jute bags, and laminate wastage, involves selling these materials to various vendors who specialise in recycling or repurposing them. For example, solid sludge from our Effluent Treatment Plant (ETP), which primarily consists of potato skins, is sent to the Indore Municipal Corporation (IMC) for appropriate handling. Meanwhile, biological sludge is repurposed as compost for our gardening activities, thereby contributing to waste minimisation and resource recovery.

- Whether Extended Producer Responsibility (EPR) is applicable to the Company's activities. 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.

Yes, our waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards.

► Business Responsibility and Sustainability Report

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	% of employees covered by										
	Total (A)	Health insurance*		Accident insurance*		Maternity benefits		Paternity Benefits**		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1215	1215	100.00%	1215	100.00%	-	-	-	-	1215	100.00%
Female	15	15	100.00%	15	100.00%	15	100.00%	-	-	15	100.00%
Other	-	-	-	-	-	-	-	-	-	-	-
Total	1230	1230	100.00%	1230	100.00%	15	1.22%	-	-	1230	100.00%
Other than permanent employees											
Male	1727	530	30.69%	530	30.69%	-	-	-	-	1727	100.00%
Female	3	1	33.33%	1	33.33%	3	100.00%	-	-	3	100.00%
Other	-	-	-	-	-	-	-	-	-	-	-
Total	1730	531	30.69%	531	30.69%	3	0.17%	-	-	1730	100.00%

*All employees are either covered under ESI (wherever ESI facility is available) or Group Health Insurance & Group Accident Insurance or Workmen Compensation.

**Not Applicable, as we don't have a policy for Paternal Leave.

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

Category	% of workers covered by										
	Total (A)	Health insurance***		Accident insurance***		Maternity benefits		Paternity Benefits**		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers*											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than permanent workers											
Male	1413	1413	100.00%	1413	100.00%	-	-	-	-	1413	100.00%
Female	337	337	100.00%	337	100.00%	337	100.00%	-	-	337	100.00%
Other	-	-	-	-	-	-	-	-	-	-	-
Total	1750	1750	100.00%	1750	100.00%	337	19.26%	-	-	1750	100.00%

* The Company does not have Permanent Workers.

**Not Applicable, as we don't have a policy for Paternal Leave.

***All workers are either covered under ESI (wherever ESI facility is available) or Group Health Insurance & Group Accident Insurance or Workmen Compensation.

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

	FY 2023-24	FY 2022-23
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers) (in ₹ lakhs)	41.20	38.60
ii) Total revenue of the company (in ₹ lakhs)	1,61,644.39	1,65,293.00
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.03%	0.02%

2. Details of retirement benefits

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	100.00%	100.00%	Yes	100.00%	100.00%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI*	100.00%	100.00%	Yes	100.00%	100.00%	Yes

*All eligible employees and workers on whom ESI is applicable as per ESI Act, 1948 are covered under ESI. For the business location, which does not come under purview of ESI, the workforce is covered through workmen compensation.

3. Accessibility of workplaces

Are the premises / offices of the Company 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 Company in this regard.

We are working towards making our plants and offices more accessible to differently abled persons.

4. Does the Company have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? (Yes/No). If so, provide a web-link to the policy.

Yes, the weblink of the same is <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>.

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	-	-	-	-
Female	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

► Business Responsibility and Sustainability Report

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	<p>At our Company, we have processes in place for receiving and handling grievances. We strive to make sure that it is fair, transparent, and accessible to all employees and workers, regardless of their position or seniority within the organization. The process includes the following steps:</p> <ol style="list-style-type: none"> Complaint Submission: Employees and workers can submit their grievances through a designated complaint box or email. The complaint can be submitted anonymously, and the identity of the complainant is kept confidential. Grievance Evaluation: Once a complaint is received, it is evaluated by a designated grievance officer. The officer assesses the validity of the complaint and determines whether it requires further investigation or action. Investigation and Action: If the complaint is found to be valid, the officer initiates an investigation and takes appropriate action to resolve the grievance. This may involve conducting interviews, collecting evidence, and consulting with relevant stakeholders to determine the appropriate course of action. Communication and Follow-up: The officer communicates the findings of the investigation and the action taken to the complainant. <p>We also provide regular training and awareness programs to our employees and workers on the mechanism and their rights and obligations under it. This ensures that all employees and workers are aware of the process for raising grievances and the steps involved in resolving them.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or unions recognized by the Company:

There are no unions / associations in the Company to which employees and workers are affiliated.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	2942	2942	100.00%	23	0.78%	3706	3706	100.00%	159	4.29%
Female	18	18	100.00%	2	11.11%	14	14	100.00%	4	28.57%
Other	-	-	-	-	-	-	-	-	-	-
Total	2960	2960	100.00%	25	0.84%	3720	3720	100.00%	163	4.38%
Workers										
Male	1413	1413	100.00%	9	0.64%	1379	1379	100.00%	16	1.16%
Female	337	337	100.00%	16	4.75%	350	350	100.00%	30	8.57%
Other	-	-	-	-	-	-	-	-	-	-
Total	1750	1750	100.00%	25	1.43%	1729	1729	100.00%	46	2.66%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees*						
Male	1215	1023	84.20%	1490	887	60.00%
Female	15	12	80.00%	13	13	100.00%
Other	-	-	-	-	-	-
Total	1230	1035	84.10%	1503	900	60.00%
Workers**						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-

*Performance and career development reviews are only applicable to permanent employees.

**The Company does not have Permanent Workers.

10. Health and safety management system:

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

Yes, the safety of people in the workplace is a primary concern of the Company. The Company has taken steps to provide the employees and workers with a safe and healthy work environment by implementing safety measures like emergency exits, fire alarms, fire extinguishers, etc. Further, the Company trains its employees and workers on safety protocols and conducts periodic training on fire safety and evacuation drills for employees and workers at its all plant locations.

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

The processes used by the Company to identify work-related hazards in the workplace includes regular inspections and walk-throughs to visually assess types of equipment, work practices and any potential hazards that could be harmful to employees and workers.

- c. **Whether the Company has processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

Yes

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

Yes, employees and workers have access to non-occupational medical and healthcare services. We have a dispensary manned 24/7 with medical practitioners to provide any medical assistance to our employees and workers. Further, we have Mediclaim Insurance policy and Group Term life insurance policy for our employees and workers are covered under workmen compensation.

11. Details of safety related incidents:

Detailed investigations are carried out for all accidents to identify the root causes and to understand the measures to prevent recurrence. Learning from all accidents are disseminated across the organization.

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil

► Business Responsibility and Sustainability Report

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

At our Company, we take several measures to ensure a safe and healthy workplace for our employees and workers. Some of the key measures include:

- Safety Policies and Procedures:** We have established comprehensive safety policies and procedures that outline the guidelines for safe work practices. We ensure that all employees and workers are trained in these policies and procedures and comply with them.
- Workplace Safety Training:** We provide regular training to our employees and workers on workplace safety, including safe work practices, proper use of equipment, and emergency response procedures.
- Incident Reporting and Investigation:** We have established a system for incident reporting and investigation, where employees and workers can report incidents and accidents, and we investigate the root cause to prevent recurrence.

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	
Health & Safety		Nil			Nil	

14. Assessments for the year:

	% of your plants and offices that were assessed (by Company or Statutory Authorities or Third Parties)
Health and safety practices	
Working Conditions	Nil

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 such incidents were reported during the year.

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 Company:

Our Company's stakeholders are those who are affected by the Company's activities, either directly or indirectly. They can also impact the Company's ability to create value in the short, medium, and long term. Our relationships with stakeholders are based on mutual trust and understanding of their priorities in creating overall value. The Company has identified stakeholders like customers/ consumers, investors, shareholders, value chain partners, distributors, vendors, employees, lenders/banking partners, government/regulatory bodies and community (residents residing in vicinity of plants).

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice Board, Website, Others)	Frequency of engagement (Annually/Half yearly/Quarterly/ Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Customers / Consumers	No	Website, Marketing, Social Media, Advertisement, Surveys, Activities, Pamphlets,	Continuous	Customers' / Consumers' needs, business challenges and opportunities
2	Investors (other than shareholders)	No	Email, Conferences, Website, Advertisement, Meetings/ Media, Press Release,	Annually/Half yearly/ Quarterly and Event based engagement	Financial Performance, Business Development, Queries and Dividend
3	Shareholders	No	Email, SMS, Website, Press Advertisement, Meetings, Release,	Annually/Half yearly/ Quarterly and Event based engagement	Financial performance, Queries and Dividend
4	Value Chain Partners	No	Meetings, Phone, Emails	Ongoing / Need basis	Business volume, Customer Expectation, Sustainability, Supply chain issues
5	Distributors	No	Meetings, Phone, Emails	Ongoing / Need basis	Sales planning, Distribution expansion, Delivery and Dispatch planning, Product and retailer feedback
6	Vendors	No	Meetings, Phone, Emails	Ongoing / Need basis	Business matters, Collaboration with Vendors
7	Employees	No	Induction Programme, Emails, Notice Board, Training, Personal / Group Interaction, HR support	Ongoing / Need basis	Career growth, Professional development, Training, Health & Safety and Work practices
8	Lenders / Banking Partners	No	Meetings, Phone, Emails	Ongoing / Need basis	Facilitate the funding requirements for business and financial transactions
9	Government / Regulatory Bodies	No	Filings, Meetings, Letters, Emails	Need Basis	Reporting requirements, Statutory Compliances
10	Community (Residents residing in vicinity of Plants)	Yes	Community development initiatives - CSR projects, Website	Need Basis	Uplifting of livelihood of community in which Company operates its business

► Business Responsibility and Sustainability Report

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 Company:

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	1230	1230	100.00%	1503	1503	100.00%
Other than permanent	1730	1730	100.00%	2217	2217	100.00%
Total Employees	2960	2960	100.00%	3720	3720	100.00%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	1750	1750	100.00%	1729	1729	100.00%
Total Workers	1750	1750	100.00%	1729	1729	100.00%

2. Details of minimum wages paid to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Employees										
Permanent	1230	-	-	1230	100.00%	1503	-	-	1503	100.00%
Male	1215	-	-	1215	100.00%	1490	-	-	1490	100.00%
Female	15	-	-	15	100.00%	13	-	-	13	100.00%
Other	-	-	-	-	-	-	-	-	-	-
Other than Permanent	1730	-	-	1730	100.00%	2217	-	-	2217	100.00%
Male	1727	-	-	1727	100.00%	2216	-	-	2216	100.00%
Female	3	-	-	3	100.00%	1	-	-	1	100.00%
Other	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other than Permanent	1750	-	-	1750	100.00%	1729	-	-	1729	100.00%
Male	1413	-	-	1413	100.00%	1379	-	-	1379	100.00%
Female	337	-	-	337	100.00%	350	-	-	350	100.00%
Other	-	-	-	-	-	-	-	-	-	-

3. a. Details of remuneration/salary/wages:

	Male		Female		Other	
	Number	Median remuneration/ salary/wages of respective category (in ₹ lakhs)	Number	Median remuneration/ salary/wages of respective category (in ₹ lakhs)	Number	Median remuneration/ salary/wages of respective category (in ₹ lakhs)
Board of Directors (BoD)	6	61.32	1	18.00	-	-
Key Managerial Personnel	5	84.63	-	-	-	-
Employees other than BoD and KMP	1215	3.42	15	3.90	-	-
Workers	1413	1.94	337	1.94	-	-

b. Gross wages paid to females:

	FY 2023-24	FY 2022-23
Gross wages paid to females (Gross wages paid to females as % of total wages)	1.56%	1.15%

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

Yes.

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

We have established internal mechanisms to address grievances related to human rights issues. We believe that respecting and promoting human rights is essential for the success of our business and we are committed to ensuring that all stakeholders, including our employees, workers and suppliers are treated with dignity and respect.

Some of the internal mechanisms that we have in place to redress grievances related to human rights issues include:

- 1. Complaint Mechanisms:** We have procedures for employees, workers and suppliers to report grievances related to human rights issues. These include placement of complaint/suggestion boxes in the plants and complaint/suggestions through email.
- 2. Training and Awareness:** We provide regular training and awareness programs to our employees and workers on human rights issues. This helps ensure that everyone understands their rights and responsibilities and can identify potential human rights violations.
- 3. Investigation and Remediation:** We investigate all complaints related to human rights issues thoroughly and take appropriate remedial action, if necessary. This may include disciplinary action against employees or termination of contracts with suppliers who violate the human rights policies.

► Business Responsibility and Sustainability Report

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	-	-	N.A.	-	-	N.A.
Discrimination at workplace	-	-	N.A.	-	-	N.A.
Child Labour	-	-	N.A.	-	-	N.A.
Forced Labour/Involuntary Labour	-	-	N.A.	-	-	N.A.
Wages	-	-	N.A.	-	-	N.A.
Other human rights related issues	-	-	N.A.	-	-	N.A.

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
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
ii) Female employees / workers	355	364
iii) Complaints on POSH as a % of female employees / workers	-	-
iv) Complaints on POSH upheld	-	-

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

Discrimination and harassment in the workplace can have serious consequences for the complainant. To prevent adverse consequences, we follow the following mechanism:

- Confidentiality:** Complaints related to discrimination and harassment are handled with utmost confidentiality to protect the complainant's privacy and prevent retaliation. Only individuals directly involved in investigating and resolving the complaint have access to the information.
- Anti-Harassment Policy:** POSH policy has been established that clearly outlines the Company's stance on harassment. This policy defines what constitutes harassment, and the procedures for reporting and addressing complaints.

Further, our whistle blower policy has clearly laid down the guidelines to prevent retaliation against a complainant. A complainant is saved from physical harm, loss of job, punitive work assignments, or impact on salary or wages.

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

Yes.

10. Assessments for the year:

	% of your plants and offices that were assessed (by Company or Statutory Authorities or Third parties)
Child Labour	
Forced Labour/ Involuntary Labour	
Sexual Harassment	100%
Discrimination at Workplace	(We assess our plant and offices internally)
Wages	
Others-Please specify	

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

There was no need to take any corrective actions as no significant concerns or risks were identified during these assessments.

PRINCIPLE 6:

Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	Units	FY 2023-24	FY 2022-23
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	15,214.00	11,432.00
Total fuel consumption (B)	Gigajoule (GJ)	2,02,737.00	2,27,034.00
Energy consumption through other sources (C)	Gigajoule (GJ)	-	-
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	2,17,951.00	2,38,466.00
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	50,490.00	52,646.00
Total fuel consumption (E)	Gigajoule (GJ)	1,28,707.00	1,12,367.00
Energy consumption through other sources (F)	Gigajoule (GJ)	-	-
Total energy consumed from non- renewable sources (D+E+F)	Gigajoule (GJ)	1,79,197.00	1,65,013.00
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	3,97,148.00	4,03,479.00
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / Cr ₹	245.69	245.77
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / Mn\$	550.35	550.52
Energy intensity in terms of physical Output	Gigajoule (GJ) / tonne production	4.52	5.36
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.

Yes. Independent assessment has been carried out by Sprih.

Comparative figures for the Financial Year 2022-23 has been restated following the re-computation of BRSR attributes in line with the approach and methodology applied for the Financial Year 2023-24.

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

No.

► Business Responsibility and Sustainability Report

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	92,140.00	93,766.00
(iii) Third party water	192.00	180.00
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)	92,332.00	93,946.00
Total volume of water consumption (in kiloliters)	88,160.00	92,001.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (in kiloliters/Cr ₹)	54.54	56.04
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (in kiloliters/ Mn\$)	122.17	125.53
Water intensity in terms of physical output (in kiloliters/tonne production)	1.00	1.22
Water 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.

Yes. Independent assessment has been carried out by Sprih.

Comparative figures for the Financial Year 2022-23 has been restated following the re-computation of BRSR attributes in line with the approach and methodology applied for the Financial Year 2023-24.

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 kiloliters)		
(i) To Surface water	2,350.00	1,890.00
No treatment	2,350.00	1,890.00
With treatment – please specify level of treatment	-	-
(ii) To Groundwater	1,822.00	55.00
No treatment	1,615.00	-
With treatment – please specify level of treatment	207.00	55.00
(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 kiloliters)	4,172.00	1,945.00

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.

Yes. Independent assessment has been carried out by Sprih.

Comparative figures for the Financial Year 2022-23 has been restated following the re-computation of BRSR attributes in line with the approach and methodology applied for the Financial Year 2023-24.

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

Recognizing water as a scarce and invaluable natural resource, we are deeply committed to its conservation through the 3R (Reduce, Reuse, Recycle) strategy. We strive to achieve zero liquid discharge (ZLD) at all our plants as part of our environmental sustainability program. This entails eliminating any liquid waste discharge into the environment by recycling and reusing all wastewater generated by our operations.

To meet this objective, we have implemented a comprehensive wastewater treatment system (ETP) that employs advanced technologies to treat wastewater from our production processes. This system incorporates a series of physical, chemical, and biological processes to remove contaminants and impurities from the wastewater, ensuring it meets or exceeds the required standards for reuse. The treated water from the ETP, approximately 170 m³/day, is currently used in boilers and cooling towers. Meanwhile, the treated water from the STP, approximately 30 m³/day, is used for plant watering and gardening.

6. Please provide details of air emissions (other than GHG emissions) by the Company:

Parameter	Unit	FY 2023-24	FY 2022-23
NOx	Kg	525.65	535.97
SOx	Kg	137.79	141.11
Particulate Matter (PM)	Kg	32.25	17.41
Persistent organic pollutants (POP)	Kg	-	-
Volatile organic compounds (VOC)	Kg	-	-
Hazardous air pollutants (HAP)	Kg	-	-
Others - CO	Kg	338.01	344.77

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.

Yes. Independent assessment has been carried out by Sprih.

Comparative figures for the Financial Year 2022-23 has been restated following the re-computation of BRSR attributes in line with the approach and methodology applied for the Financial Year 2023-24.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	9,853.00	8,700.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	10,042.00	11,918.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e / Cr ₹	12.31	12.56

► Business Responsibility and Sustainability Report

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 Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e / Mn\$	27.57	28.13
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e / tonne production	0.226	0.274
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.

Yes. Independent assessment has been carried out by Sprih.

Comparative figures for the Financial Year 2022-23 has been restated following the re-computation of BRSR attributes in line with the approach and methodology applied for the Financial Year 2023-24.

Biogenic emissions for FY 2023-24 and 2022-23 are 22,054 tCO₂e and 24,697 tCO₂e, respectively.

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

As a snacks manufacturing Company, we recognize the critical role we play in reducing greenhouse gas emissions and addressing climate change. We are committed to implementing projects that aim to reduce our carbon footprint and contribute to a more sustainable future.

To achieve this, we have identified several projects aimed at lowering greenhouse gas emissions from our operations:

Energy Conservation Measures:

- Replacing compressed air supply with air blowers in fryers, saving 50 KW of energy per hour.
- Reducing electricity load at the Indore plant and sweet snacks plant, leading to lower fixed electricity costs.
- Installing energy-efficient equipment like speed controllers, automated UV systems, and replacing high electricity-consuming HVAC systems.
- Maximising fryer and oven capacity at the Guwahati plant, increasing output and reducing electricity consumption per ton.

Alternative Energy Utilisation:

- Using biomass briquettes and LPG gas instead of conventional fuels in various plants.
- Switching to PNG gas for specific heating processes.
- Implementing solar power solutions, resulting in up to 23% of electricity needs through solar power during FY 2023-24.

We are committed to regularly monitoring and reporting our progress towards our emissions reduction targets and continuously improving our operations to lessen our environmental impact.

9. Provide details related to waste management by the Company:

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	19.19	18.80
E-waste (B)	-	0.03
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	75.00
Battery waste (E)	0.13	0.18
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	52.31	19.44
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	273.88	223.05
Total (A + B + C + D + E + F + G + H)	345.51	336.50
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (in metric tonnes /Cr ₹)	0.21	0.20
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (in metric tonnes/Mn\$)	0.48	0.46
Waste intensity in terms of physical output (in metric tonnes/tonne production)	0.0039	0.0045
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	230.95	179.32
(ii) Re-used	96.04	64.84
(iii) Other recovery operations	-	-
Total	326.99	244.16
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	75.00
(iii) Other disposal operations	18.51	17.32
Total	18.51	92.32

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.

Yes. Independent assessment has been carried out by Sprih.

Comparative figures for the Financial Year 2022-23 has been restated following the re-computation of BRSR attributes in line with the approach and methodology applied for the Financial Year 2023-24.

► Business Responsibility and Sustainability Report

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

E-waste generated is sent to our main unit in Indore, where it is collected by authorized recyclers. To minimize the use of hazardous and toxic chemicals in our products and processes, we have established a rigorous chemical management system. This system involves identifying and assessing the potential risks of the chemicals used in our operations and adopting safer alternatives wherever possible.

13. Is the Company 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.

Yes.

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.

Our Company works with major industry chambers/ associations and professional bodies that are engaged in policy advocacy as well as various other forums. During the year, the Company has active affiliations with 5 such 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 Company is a member of/ affiliated to.

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Federation of Sweet & Namkeen Manufacturers	National
2.	Confederation of Indian Industry	National
3.	Bommasandra Jigni Link Road Industries Association	State
4.	WeCare (Waste Efficient Collection and recycling efforts)	National
5.	SNAC International	International

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

The Company has not engaged in any anti-competitive conduct.

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

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

The Company has not undertaken any SIAs in the financial year 2023-24.

Name and brief details of projects	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 Company.

There is no project for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company.

S.No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company has defined a process to ensure all the complaints and feedback from all stakeholders including communities are received and addressed. It includes a dedicated email id and toll-free number on its website. Our dedicated team of Operational Excellence manages all the complaints and feedback to ensure a timely response.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	16.96%	11.89%
Sourced directly from within the district and neighboring districts*	36.21%	36.73%

*We have considered within state purchases across all locations as purchases sourced directly from within the district and neighboring districts.

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:

Parameters	FY 2023-24	FY 2022-23
Rural	12.61%	-
Semi-urban	-	-
Urban	78.64%	95.80%
Metropolitan	8.75%	4.20%

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:

We have a Complaint Mechanism System for our consumers. Dedicated telephone lines and email addresses are available for consumers to file their complaints and feedback. Our Operational Excellence team listens to and reviews the complaints, then escalates them to the Quality Control (QC) head of the concerned unit. The QC team conducts a root cause analysis, with input from the Operational Excellence team if necessary. Based on this analysis, the QC team prepares a Corrective and Preventive Action (CAPA) document. We then implement and validate the corrective actions and send a closure message or email to the consumer.

► Business Responsibility and Sustainability Report

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: The products of the Company contain all relevant information as required under applicable laws.

As a percentage to total turnover	
Environmental and social parameters relevant to the product	-
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	-	-	NA	-	-	NA
Advertising	-	-	NA	-	-	NA
Cyber-security	-	-	NA	-	-	NA
Delivery of essential services	-	-	NA	-	-	NA
Restrictive Trade Practices	-	-	NA	-	-	NA
Unfair Trade Practices	-	-	NA	-	-	NA
Other*	236	18	-	141	13	-

*Complaints received from Consumers and Value chain partners.

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

	Number	Reason for recall
Voluntary Recalls	Nil	Not Applicable
Forced Recalls	Nil	Not Applicable

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

The Company collects only essential data from its customers and value chain partners. However, we prioritize safeguarding the data stored on our servers by implementing robust IT Security measures and controls. Our commitment is further reflected in our privacy policy, accessible on our website at <https://www.yellowdiamond.in/privacy/> which outlines precisely how we handle and manage data within 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.

No issues related to such matters were reported during the year.

7. 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 the data breaches	NA