



CIN: L24111UR1985PLC015063

Date: 4th September 2025

BSE Limited (BSE) Department of Corporate services Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	National Stock Exchange of India Limited (NSE) Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051
Scrip Code: 500136	Symbol: ESTER

Dear Sir/Madam,

Subject: Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-25

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith “Business Responsibility and Sustainability Report” for the financial year 2024-25, which also forms part of the Annual Report of the Company.

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

Thanking you,

Yours faithfully,
For **Ester Industries Limited**

Poornima Gupta
Company Secretary & Compliance Officer
Membership No.: A49876

Encl: as above

Corporate Office: Block-A, Plot No. 11, Infocity-1, Sector-34, Gurgaon - 122001, Haryana, India

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Regd. Office & Works: Sohan Nagar, P. O. Charubeta, Khatima 262308, Distt. Udham Singh Nagar, Uttarakhand, India

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BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A – GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Company	L24111UR1985PLC015063
2.	Name of the Company	ESTER INDUSTRIES LIMITED
3.	Year of Incorporation	1985
4.	Registered office address	Sohan Nagar, PO Charubeta, Khatima-262308, Distt. Udham Singh Nagar, Uttarakhand
5.	Corporate address	Plot No. 11, Block-A, Infocity-I, Sector -34, Gurugram-122001, Haryana
6.	E-mail	investor@ester.in
7.	Telephone	+91 (0124) 4572100
8.	Website	www.esterindustries.com
9.	Financial year for which reporting is being done	1 st April 2024 to 31 st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. The National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 4,702.09 Lacs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Poornima Gupta Company Secretary & Compliance Officer Email – poornima.gupta@ester.in Contact – 0124 - 4572208
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Disclosures under this report are made on standalone basis and pertain only to Ester Industries Limited
14.	Name of assurance provider	Not applicable. The company is not amongst top 150 listed entities as on 31 st March 2025
15.	Type of assurance obtained	

II. Products/Services

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

Description of Main Activity	Description of Business Activity	% of turnover of the entity
Packaging Film Business	Packaging Film Business consist of Polyester Chips, BOPET Films, Metallized BOPET Films and Coated Films. Varieties of Films that are produced are Shrink PET Film, Holographic Film, Window Film, Metalized Paper etc. It serves customers both in National and International Markets.	83.63
Specialty Polymer Business	Specialty Polymers serve end user applications like carpets, textiles, technical textiles packaging and electronics. It primarily serves customers in International Markets. The specialty polymer business also includes manufacturing and sale of RPET for rigid and flexible BOPET film packaging application.	16.37

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

S. No.	Product/Services	NIC Code	% of total turnover contributed
1.	Polyester Chips	22201	15.06
2.	BOPET Film	22201	68.57
3.	Specialty Polymers	22201	14.98
4.	RPET	22201	1.39

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	1	3
International	0	0	0

19. Markets served:

a) Number of locations

Locations	Value (in numbers)
National (No. of states)	Pan-India
International (No. of countries)	48

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

The contribution of exports as a percentage of total turnover of Company on standalone basis is 34.99%.

c) A brief on types of customers

The Company's customer base consists of organizations under flexible packaging, labels, rigid packaging, FMCG, manufacturing, carpets, textiles, technical textiles, automotive and electronics.

IV. Employees

20. Details as at the end of Financial Year 2024-25:

a) Employees and Workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	417	402	96.40	15	3.60
2.	Other than permanent (E)	36	36	100	0	0
3.	Total employees (D + E)	453	438	96.69	15	3.31
Workers						
4.	Permanent (F)	104	104	100	0	0
5.	Other than permanent (G)	334	334	100	0	0
6.	Total employees (F + G)	438	438	100	0	0

b) Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	1	1	100	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1	1	100	0	0
Differently abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total employees (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25
Key Management Personnel (including Chairman & Managing Director and Whole Time Directors)	6	1	16.67

22. Turnover rate for permanent employees and workers

Particulars	FY 2024-25 (Turnover rate in %)			FY 2023-24 (Turnover rate in %)			FY 2022-23 (Turnover rate in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.64	24	16.5	18.39	47	18	24.57	25	31.74
Workers	3.80	0	3.80	5.62	0	5.62	8.78	0	8.78

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

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

S. No.	Name	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	Wilemina Finance Corp.	Holding Company	52.44	No
2	Ester Filmtech Limited	Wholly Owned Subsidiary	100	No
3	Ester Loop Infinite Technologies Private Limited*	Joint venture	50	No

*The company was incorporated on 22nd July 2024. It was wholly owned subsidiary till 12th Feb 2025 and thereafter it became a 50:50 joint venture.

VI. CSR Details

- 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
- (ii) Turnover (in ₹) (FY 2024-25): ₹ 1,07,046.22 Lacs
- (iii) Net worth (in ₹) (FY 2024-25): ₹ 90,800.51 Lacs

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 (NGBRC) –

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) If yes, then provide web-link for grievance redress policy	FY 2024-25			FY 2023-24		
		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. Manual Register maintained at factories and office for Grievances	0	0	None	0	0	None
Investors (other than shareholders)	Yes investor@ester.in	0	0		0	0	
Shareholders	Yes MAS Services Limited serves as the appointed Registrar and Share Transfer Agents for addressing any shareholders inquiries, requests and grievances. Shareholders can also lodge their grievances at scores portal www.scores.gov.in or by writing to the Company at investor@ester.in	8	0		8	0	
Employees and workers	Yes https://www.esterindustries.com/sites/default/files/Whistle_blower_policy.pdf	0	0		0	0	
Customers	Yes. We have a well-defined procedure for redressal of customer complaints.	92	2		54	1	
Value chain partners	Yes. We have a well-defined procedure for redressal of Complaints, if any of value chain partners.	0	0		0	0	

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive / negative Financial implications
1	Air emissions	Risk	Penalties and fines may be imposed for breaching prescribed limits of emissions imposed by State Pollution Control Board (SPCB), Central Pollution Control Board (CPCB) and National Green Tribunal (NGT).	Monitoring all emissions in both the manufacturing locations of the Company.	Negative
2	Waste Management	Risk	Waste Management practices that are not efficient, adequate and effective may be a risk to environment.	We have adopted waste management practices that are efficient & effective to the environment and also in compliance with the statutory regulations	Negative
3	Energy Management	Opportunity	Company continues to incur expenditure for optimizing energy consumption that leads to reducing GHG emissions.	-	Positive
4	Occupational Health and Safety	Risk	Occupational health & safety risks due to the nature of operations of the Company.	We have Environment Health and Safety (EHS) system in place to minimise industrial accidents and its impact	Negative
5	Water conservation	Opportunity	Recycling and reuse of water using Effluent Treatment Plant (ETP) facilities that ensures minimal wastage of water resources.	-	Positive
6	GHG emission reduction	Opportunity	Implement energy efficient measures, use of fuels and electricity from renewable resources to implement initiatives undertaken towards GHG emission reduction.	-	Positive
7	Corporate Governance Practices	Opportunity	Code of Conduct of the Company incorporates the principles by which the Company and its employees are guided.	-	Positive
8	Community relations and engagement	Opportunity	CSR activities undertaken by the Company focus on healthcare, sanitation, education, eradication of hunger, poverty and malnutrition leads to development of people in the region.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive / negative Financial implications
9	Innovation, Research and Development	Opportunity	Continuous R&D efforts ensure development of new products for the market.	-	Positive

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC principles and core elements

Disclosure questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
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	Yes*	Yes	Yes	Yes	Yes*	Yes	Yes	Yes*
			The policies pertaining to Principles No. 2, 6 and 9 have been approved by the CEO & Managing Director who is authorised by the Board to approve the business relevant policies.								
	c.	Web-link of the policies, if available	The policies which have been approved by the Board can be viewed on the website of the Company at https://www.esterindustries.com/policies and the remaining policies are available on intranet for all employees.								
2	Whether the entity has translated the policy into procedures. (Yes / No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)		No	No	No	No	No	No	No	No	No
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) mapped to each principle.		<ul style="list-style-type: none"> • ISO 50001:2018 • ISO 45001:2018 • ISO 14001: 2015 • ISO 9001:2015 • Food Safety System certification 22000 • FSSAI- STD/SP-20/T (RPET-05) • Intertek (Global Recycled Standard)- ITS-GRS-C 0192119 • TUV Rheinland (Recyclability-PCR Content PET Film): <ul style="list-style-type: none"> • For PCR content upto 50% - Certificate No. 8Y009 • For PCR content >50% and ≤70% - Certificate No. 8Y0091 • For PCR content >70% and ≥ 90% - Certificate No. 8Y0090 • ISCC-PLUS-Cert-- Sitarganj- IN201-20250530 Khatima- IN201-20250317 								

5	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	In line with our identified material topics, we have taken the following targets and commitments: 1. Continue to have Injury Free Workplace 2. Enhance women participation across organization 3. Minimize the impact of its activities on the environment by reducing carbon emissions
6	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	There is a mechanism in place to monitor actual performance vis-à-vis targets and commitments. Actual performance will be updated as part of our ESG disclosures.
Governance, leadership and oversight		
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) –	It has been our belief and understanding that sustainability and growth are integral to each other and an organization's long-term success to a large extent is determined by its response to environment, society and governance. To achieve sustainability, inclusivity and prosperity, we remain committed to make concerted efforts to bring about equalities within and beyond the organization, earn and retain the trust of our stakeholders, and build a greener tomorrow. We make/sell the products which meet the requirement as prescribed by relevant statutory authorities and deliver solutions in the form of leading, sustainable, and trustworthy products in our area of operation. All the production and distribution activities follow the prescribed Waste Management requirements.
8	Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	Mr. Arvind Singhanian-Chairman & Chief Executive Officer under the guidance of the Board of Directors and its Committees, is responsible for implementation and oversight of the Business Responsibility and Sustainability Policies
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.	The Board members periodically monitor the financial, environmental, and social performance of the Company while mitigating key risks and capitalizing on identified opportunities. The Company also has a Risk Management Committee which reviews entity wide risks including ESG risks.
10	Details of review of NGRBCs by the company	
	Subject for review	Indicate whether the 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 Yes Yes Yes Yes Yes Yes Yes Yes The policies are reviewed as needed
	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Yes Yes Yes Yes Yes Yes Yes Yes Yes The compliances are checked quarterly, and non-compliance, if any, are rectified in due course of time.
11	Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency	P1 P2 P3 P4 P5 P6 P7 P8 P9 No Independent assessment/evaluation was conducted. However, the Company conducts a review of the policies internally, as and when required.
12	If answer to question (1) above is "No" i.e., not all principles are covered by a policy, reasons to be stated	Not Applicable

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	8	The Board of Directors are familiarized inter alia on the following: 1. Business Performance updates 2. Business and Sustainability strategy 3. Governance, Compliance and Regulatory updates	100
Key Managerial Personnel	8	The KMPs are familiarized inter alia on the following: 1. Company's Code of Conduct/Prevention of Insider Trading/UPSI 2. POSH 3. Business Performance updates 4. Governance, Compliance and Regulatory updates 5. Vigil Mechanism/Business Ethics Proposal	100
Employees other than BOD and KMPs	47	1. POSH 2. Health Awareness sessions with External Expert 3. Anti Bribery/corruption and trade secrets 4. Work Ethics	56
Workers	38	Health and safety and skill upgradation, on the job trainings etc.	69

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 entity's website):

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

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

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are 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.

Ester has a dedicated Anti-Bribery Policy in place, reinforcing its commitment to ethical business practices. In addition, the Company has adopted a comprehensive Code of Conduct ("Code"), which outlines the core values and ethical standards expected from all employees. All employees are required to adhere to the principles set forth in the Code, which promotes ethical behaviour, accountability, and transparency in day-to-day operations. The Code also addresses broader ethical considerations beyond corruption and bribery and includes specific provisions applicable to Board members and Key Managerial Personnel (KMP) to ensure compliance at all levels of leadership. The Code of Conduct is publicly accessible at: <https://www.esterindustries.com/policies>. The Anti-Bribery Policy is available on the Company's intranet for internal reference.

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

Particulars	FY 2024-25	FY 2023-24
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

Particulars	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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.

No fines/penalties were imposed by regulators/law enforcement agencies/judicial institutions, on account of bribery/corruption and conflict of interest.

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

Parameter	FY 2024-25	FY 2023-24
Number of days of accounts payables	12.85 days	15.70 days

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	6%	8%
	b. Number of trading houses where purchases are made from	276	260
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	56%	61%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	24%	20%
	b. Number of dealers /distributors to whom sales are made	77	72
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	65%	64%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.28%	0.27%
	b. Sales (Sales to related parties / Total Sales)	12.66%	8%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties /Total Investments made)	57.66%	84%

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

Essential Indicators

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

Particulars	FY 2024-25	FY 2023-24	Details of improvements in Environmental and social impacts
R&D	Company makes investments in projects targeting reduction in emissions, improved health and safety of the employees and minimizing adverse impact on environment. However, we have not measured the impact specifically.		
Capex			

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

At Ester, we are steadfast in our dedication to innovation and sustainability, which form the bedrock of our strategic vision. Our approach is centered on fostering long-term, trust-based relationships with our core value chain partners, underpinned by principles of transparency and ethical conduct.

Our supplier onboarding process is governed by a comprehensive Standard Operating Procedure (SOP) that evaluates potential partners across several critical parameters: Economic viability, business continuity, Product Quality, Environmental responsibility, health and safety, ethical conduct etc.

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

87%

We are committed to building a responsible and sustainable supply chain framework that aligns with our core values and supports a better future for all.

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.

E-waste

Ester engages with certified e-waste handlers for disposal of e-waste. The Company receives disposable and re-cycling certificates from the respective e-waste vendors.

Plastic Waste

We have established an in-house recycling unit to manage pre-consumer process plastic waste. Packaging film waste generated during our operations is recycled by converting it into fluff and granules, which are subsequently reused in our manufacturing process. Plastic waste that is not suitable for in-house recycling is disposed of responsibly through authorised recyclers, in compliance with applicable environmental regulations.

Hazardous Waste

We hold valid authorisation from the Uttarakhand Pollution Control Board for the storage, transportation and handling of hazardous waste. A dedicated, covered storage facility has been developed for this purpose, where hazardous waste is safely stored on a concrete platform in sealed plastic drums with liners to prevent any environmental contamination. For final disposal, we have entered into formal agreements with an authorised TSDF (Treatment, Storage and Disposal Facility) operator and certified recyclers, ensuring environmentally safe and legally compliant disposal of all hazardous waste.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes. We have registered under the category of producer, importer and authorised recycler of Polyester waste in the CPCB Plastic EPR Portal.

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	402	260	64.68	402	100	0	0	402	100	0	0
Female	15	11	73.33	15	100	15	100	0	0	0	0
Total	417	271	64.99	417	100	15	3.60	402	96.40	0	0
Other than Permanent Employees											
Male	36	36	100	0	0	0	0	36	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	36	36	100	0	0	0	0	36	100	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	104	104	100	104	100	0	0	104	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	104	104	100	104	100	0	0	104	100	0	0
Other than Permanent Employees											
Male	334	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	334	0	0	0	0	0	0	0	0	0	0

Note: Other than permanent workers are contracted via 3rd party and responsibility of their well-being lies with the contractors only and we ensure that the contractors meet with the statutory requirements.

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

Parameter	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.04%	0.04%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	N.A.	100	100	N.A.
ESI	23	6.7	Yes	35	7	Yes
Superannuation	11	0	Yes	13	0	Yes

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.

Yes, the offices of Ester are accessible to all its employees.

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

Ester is dedicated to fostering a workplace environment that enables employees to reach their full potential. To support this commitment, we have implemented an Equal Opportunity Policy that ensures fair and unbiased treatment for all employees and eligible job applicants—regardless of race, religion, caste, color, ancestry, marital status, gender, age, nationality, or disability. The Company is committed to maintaining a discrimination-free workplace where diversity and inclusion are actively promoted.

The Equal Opportunity Policy is available on the intranet of the Company.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

(If Yes, then give details of the mechanism in brief)	
Permanent workers	The Company has a Whistle Blower Policy and Code of Conduct in place which provides guidance to workers to raise any concern or issue that they may prefer to bring to the notice of the management.
Other than permanent workers	Other than permanent workers in the Company are contracted via 3 rd parties and their grievance redressal mechanism rests with the contractors. Company ensures that all norms and regulations are adhere to while working in the plants.
Permanent employees	The Company has a Whistle Blower Policy and Code of Conduct in place which provides guidance to employees to raise any concern or issue that they may prefer to bring to the notice of the management
Other than Permanent Employees	Other than permanent employees in the Company are contracted via 3 rd parties. Company ensures that all norms and regulations are adhere to while working in the Company.

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	417	0	0	401	0	0
Male	402	0	0	391	0	0
Female	15	0	0	10	0	0
Total Permanent Workers	104	104	100	121	121	100
Male	104	104	100	121	121	100
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	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. (D)	% (F / D)
Employees										
Male	402	334	83.08	304	75.62	391	265	67.77	94	24.04
Female	15	1	6.67	5	33.33	10	1	10	2	20
Total	417	335	80.34	309	74.10	401	266	66.33	96	23.94
Workers										
Male	104	47	45.19	67	64.42	121	92	76.03	34	28.10
Female	0	0	0	0	0	0	0	0	0	0
Total	104	47	45.19	67	64.42	121	92	76.03	34	28.10

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	402	402	100	391	391	100
Female	15	15	100	10	10	100
Total	417	417	100	401	401	100
Workers						
Male	104	0	0	121	0	0
Female	0	0	0	0	0	0
Total	104	0	0	121	0	0

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, what is the coverage of such a system?

Yes, it covers the entire operation including manufacturing facilities and offices. For involvement of all level employees in the health and safety management system we are following a three-tier approach to create awareness among employees so that they understand the basic needs and benefits of health and safety management. For exploration we have online reporting system of EHS observation and review mechanism so that hazards can be identified and minimized before the occurrence. Regarding health we have well equipped occupational health centre with qualified paramedical staff as per the requirement of Factory Act, apart from this we have tie up with nearest hospital.

In addition to the above we are certified to ISO standards: ISO 45001 Occupational Health and Safety, 14001 Environmental Management System, 9001 Quality Management System.

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

- Engagement of Workmen through the One-Day Safety Officer Initiative
- Cross Functional Audit
- Theme-based inspection
- Audit by Management
- Why-why analysis
- Work permit system
- Near miss reporting system
- Gemba walk

- Hazard identification & Risk assessment with Shop floor employees
- Internal & External audit
- Work zone monitoring, analysis of Noise assessment
- Health Check-ups conducted on half yearly basis

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

Yes, we have an online reporting system for all levels of employees through which any category of employee can report hazards or observations. Also, we have listed the routine and non-routine activities and have done hazard identification and risk assessment for the listed activities. And as per hazard identification and risk assessment, we have developed an SOP and training plan.

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

Yes, we have qualified doctors and paramedics staff to manage Health Care Centre in factories. We have retained doctors who visit our office/factories on regular basis to provide non-occupational medical and healthcare advice in general. The employees are also entitled to visit retained doctor's clinic as and when required.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hoursworked)	Employees	3.48	2.2
	Workers	1.64	0.75
Total recordable work-related injuries	Employees	3	2
	Workers	2	1
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

- Emphasis placed on Behaviour-Based Safety (BBS) to proactively address unsafe actions and promote a safety-first culture.
- Hazard Identification and Risk Assessment (HIRA) conducted for all critical activities to mitigate potential risks.
- Monthly Open House Meetings held to share safety performance updates with all stakeholders and encourage transparent communication.
- Regular review and monitoring of Corrective and Preventive Actions (CAPA) implemented for past incidents to ensure closure and learning.
- Emergency preparedness awareness actively promoted among employees through communication and mock drills.
- Annual Training Calendar developed based on job-specific requirements, including both classroom and on-the-job training modules.
- All reportable incidents—whether major, minor, or near misses—are systematically recorded, and appropriate corrective actions are taken to address identified safety concerns.
- An EHS Apex Committee has been constituted, which convenes on a quarterly basis to review and resolve safety and health-related issues. Closure of such issues is given utmost importance and is monitored directly by the Plant Head.
- Additionally, department-level EHS committees have been established to review health and safety incidents on a monthly basis, ensuring localized and continuous monitoring.
- Awareness and reinforcement are driven through structured Safety and Health Training Programs, conducted as per the defined EHS Training Calendar. Toolbox Talks are held regularly prior to job deployment, and 100% of new employees undergo a mandatory EHS Induction Program to familiarize them with safety protocols and emergency procedures.
- To manage health-related matters or emergencies, an on-site dispensary is available along with a fully equipped ambulance, ensuring immediate medical response when needed.

- Periodic Safety Audits are conducted to proactively identify and eliminate unsafe conditions or unsafe acts within the facility.

13. Number of complaints on the following made by employees and workers –

Category	FY 2024-25			FY 2024-25		
	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	28	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year

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

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

Corrective actions implemented through the EHS Committee are as follows:

- Enhanced incident investigation procedures with improved root cause analysis and horizontal deployment of corrective actions across departments.
- Engaged a third-party agency to conduct a gap assessment for strengthening the Occupational Health & Safety (OHS) management system.
- Established an internal traffic management system to regulate and ensure safe movement within the plant premises.
- Strengthened the Permit-to-Work (PTW) system, ensuring better control and safety during high-risk activities.
- Reinforced the Change Management System to evaluate and manage safety risks arising from operational or process changes.
- Conducted job-specific training on Standard Operating Procedures (SOPs) for all identified critical activities.
- Upgraded fire separation infrastructure in the OLC-2 shop to enhance fire safety compliance.
- Upgraded the firefighting system, including replacement of underground water lines with overhead pipelines and enhancement of fire pumps.
- Introduced the use of retractable-type safety knives to minimize injury risks during manual operations.
- Installed guards on all rotary parts of machines to eliminate potential contact hazards.
- Established clearly marked emergency escape routes and created a new designated emergency exit to improve evacuation readiness.
- Installed a water sprinkler system as a mitigation measure for potential ammonia gas leakage incidents.

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.

Any individual or group of individuals or institution that adds value to the business chain of the Company is identified as a core stakeholder. Ester Industries Limited has recognized both, internal stakeholder which includes employees and leadership and external stakeholder which includes external channels such as regulators, investors, suppliers, customers and communities.

Ester has conducted a full-fledged materiality assessment which involves a process of stakeholder engagement. The company reached out to various groups of identified stakeholders through one-on-one / earnings calls with investors, supply partners and employees to gauge their view.

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
Regulatory bodies	No	<ul style="list-style-type: none"> Regulatory filings Meetings Emails Through Industry Associations 	As per requirement	<ul style="list-style-type: none"> Compliance requirement Upcoming rules and regulations Industry representation on key matters
Shareholders	No	<ul style="list-style-type: none"> Regulatory filings Company website Quarterly publication of results in newspapers followed by earnings call Periodic Analysts' briefing 	As per requirement	<ul style="list-style-type: none"> Financial and non-financial Performance Response to queries
Suppliers	No	<ul style="list-style-type: none"> Emails Periodic meetings Visits to supplier's facilities Website 	As per requirement	<ul style="list-style-type: none"> Business opportunities, quality and safety of inputs Supplier evaluation programme Materials management Issues faced by Company/suppliers Query and grievance redressal
Customers	No	<ul style="list-style-type: none"> Emails Meetings Conferences Trade fairs Joint efforts on product development 	Regularly	<ul style="list-style-type: none"> Product innovation and life-cycle efficiency Resolution of Customer Complaints Quality and Safety New products offerings
Employees	No	<ul style="list-style-type: none"> Emails Notice board Meetings Open house sessions with Senior management Grievance mechanism Performance feedback Focused trainings and awareness sessions Intranet 	Regularly	<ul style="list-style-type: none"> Performance evaluation Career growth prospects Learning and development programs Trainings Rewards and Recognition Occupational Health and Safety Work environment and policies Grievance redressal mechanism Ethics and transparency IT enablement & digitisation Employee-oriented work policies
Local Communities	No	CSR projects	Regularly	<ul style="list-style-type: none"> Social concerns including but not limited to sanitation, healthcare in the region Minimising negative environmental impact Local employment Providing education to under-privileged students Local infrastructure development and providing education facilities

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	417	175	41.97	401	240	59.8
Other than permanent	36	0	0	36	0	0
Total Employees	453	175	38.63	437	240	54.9
Workers						
Permanent	104	87	83.65	121	85	70.2
Other than permanent	334	0	0	338	0	0
Total Employees	438	87	19.86	459	85	18.5

Note: Currently, we have a Code of Conduct, Policy on Sexual Harassment and Policy for Equal Employment Opportunity in place which covers the aspects of human right. The employees are mandated to abide by these policies before joining the Company. Additionally, extracts of the Factory Act prohibiting child/bonded labour and minimum wages are displayed in factory and office premises for perusal of all employees.

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

Category	FY2024-25					FY2023-24				
	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	417	0	0	417	100	401	0	0	401	100
Male	402	0	0	402	100	391	0	0	391	100
Female	15	0	0	15	100	10	0	0	10	100
Other than Permanent	36	0	0	36	100	36	0	0	36	100
Male	36	0	0	36	100	36	0	0	36	100
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	104	0	0	104	100	121	0	0	121	100
Male	104	0	0	104	100	121	0	0	121	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	334	282	84.43	52	15.57	338	206	60.9	132	39.1
Male	334	282	84.43	52	15.57	338	206	60.9	132	39.1
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages –

a. Median remuneration/Wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	6	62,03,000	2	1,00,000
Key Managerial Personnel*	5	1,22,26,000	1	16,44,156
Employees other than BOD and KMP	397	4,51,336	14	10,25,353
Workers	104	4,89,756	0	0

*Mr. Vaibhav Jha, Deputy CEO (KMP) was appointed w.e.f. 16th December 2024.

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

Category	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	5.68%	2.56%

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)

We attach a lot of value to 'Human Rights' and are committed to create healthy working environment for all our employees to ensure protection of such rights.

Yes, the Company has a Whistle Blower Policy, Code of Conduct, Prevention of Sexual Harassment Policy and various other policies in place to address human rights impacts or issues caused or contributed to by the business. The Chairperson of the Audit Committee is responsible for addressing any human rights issues brought to his attention caused or contributed to by the business.

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

At Ester, guidance on human rights issues is covered as a part of its Code of Conduct. The Company has a Whistle Blower Policy that allows and encourages its stakeholders to raise concerns about the violations against the Code of Conduct. Necessary actions are taken to address the concerns/issues in the best interest of the aggrieved person and the Company, by the Chairperson of the Audit Committee.

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Category	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The Whistle Blower policy mentions a clause on maintaining confidentiality of complainant/ensuring protection against victimization. It states that the disclosures of wrongful conduct are submitted on a confidential basis or submitted anonymously. Such disclosures are confidential to the extent possible, convenient with the need to conduct an adequate investigation. The Company is obligated to take stringent actions against any director, supervisor or employee found to have so violated this clause.

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

Human Rights are of prime importance to the Company and we are committed to protect such rights. All our suppliers and customers are commended to comply with all applicable laws including EHS guidelines.

10. **Assessments of the year**

Category	% of your plants and offices that were assessed (by the 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

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

Not applicable

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

Essential Indicators

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

Parameter	Unit	FY 2024-25	FY 2023-24
From renewable sources			
Total electricity consumption (A)	GJ	0	0
Total fuel consumption (B)	GJ	6,75,575	6,64,465
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	6,75,575	6,64,465
From non-renewable sources			
Total electricity consumption (D)	GJ	2,56,707	2,68,920
Total fuel consumption (E)	GJ	37,582	28,291
Energy consumption through other sources (F)	GJ	0	0

Parameter	Unit	FY 2024-25	FY 2023-24
Total energy consumed from non-renewable sources (D+E+F)	GJ	2,94,289	2,97,211
Total energy consumed (A+B+C+D+E+F)	GJ	9,69,864	9,61,676
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	GJ/₹ Lacs	9.06	11.24
Energy intensity per rupee of turn over adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/₹ Lacs	185.28*	257.23**
Energy intensity interms of physical output	GJ/MT	13.15	15.10

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by World Bank for India which is 20.45.

**The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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	FY2024-25	FY2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Ground water	3,56,137	3,58,797
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	3,56,137	3,58,797
Total volume of water consumption (in kilolitres)	3,56,137	3,58,797
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (KL/₹ Lacs)	3.33	4.19
Water intensity per rupee of turn over adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/₹ Lacs)	68.03*	95.97**
Water intensity interms of physical Output (KL/MT)	4.83	5.64

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4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(ii) To Ground water		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – (We have an ETP with 3 stages of RO and STP)	1,86,683	1,44,386
Total water discharged (in kilolitres)	1,86,683	1,44,386

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation

We have implemented a mechanism for zero liquid discharge (ZLD) at our factory in Khatima and for the Sitarganj unit, we have entered into an agreement with CETP (Common Effluent Treatment Plant).

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

Parameter	Unit	FY2024-25	FY 2023-24
NOx	MT	46.49	39.84
SOx	MT	18.84	14.18
Particulate matter (PM)	MT	91.80	83.59
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others-Please specify	-	-	-

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
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)	Metric tonnes of CO ₂ equivalent	13,561	11,464
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)	Metric tonnes of CO ₂ equivalent	68,261	66,474
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO₂e/₹ Lacs	0.76	0.91
Total Scope 1 and Scope 2 emission intensity per rupee of turn over adjusted for purchasing power parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	tCO ₂ e/₹ Lacs	15.63*	20.85**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/MT	1.11	1.22

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8. Does the entity have any project related to reducing greenhouse gas emission? If yes, then provide details.

The Company has taken several initiatives to increase energy efficiency and reduce emissions. Some of the initiatives taken in financial year 2024-25 are as follows:

- In Film Plant-1, a new energy-efficient Kruger make air blower with IE-4 motor was installed in place of a less efficient air blower, resulting in a saving of 1,05,120 kWh per annum.
- An energy-efficient pump with motor was installed in place of chilled water pump, resulting in saving of 59,640 kWh per annum.
- Primary Heater-3 is kept on 'Hot Stand-by' when the total heat load of the plant is less than or equal to 8.5 M kcal, resulting in a saving of 57,865 kWh per annum.
- Earlier, the 'ETP main root blower' was being run continuously. Now it is stopped for 2 hours after running it for every 2 hours by maintaining air in 'Equalization Tank and Sludge Bed Tank' by Moving Bed Biofilm Reactor (MBBR), resulting in a saving of 50,400 kWh per annum.
- Efficiency of the Vapour Absorption Chiller improved by revamping the cooling tower, resulting in steam saving of approximately 1,760 MT per annum.
- A new Air Dryer unit has been installed in the Film Plant-2 to improve energy efficiency, resulting in saving of 80,000 kWh per annum.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,289.31	1,089.46
E-waste (B)	3.7	4.65
Bio-medical waste (C)	0.016	0.016
Construction and demolition waste (D)	0	0
Battery waste (E)	8.06	10.51
Radioactive waste (F)	0	0
Other Hazardous waste. (G) <i>(It consists of Process Residue, Waste Chemical, Used /Waste Oil, ETP Sludge and Empty Drums /Container)</i>	308.6	173.96
Other Non-hazardous waste generated (H). <i>(It consists of Boiler Ash)</i>	7,645.31	7,452.12
Total (A+B + C + D + E + F + G + H)	9,255.00	8,730.716
Waste Intensity per rupee of turnover <i>(Total waste generated/Revenue from Operations) (MT/₹ Lacs)</i>	0.09	0.10
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <i>(Total waste generated / Revenue from operations adjusted for PPP)(MT/₹ Lacs)</i>	1.76 *	2.34**
Waste intensity in terms of physical output [Total waste generated/Total production (in MT)]	0.13	0.14
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Re-cycled	1,450.91	1,263.42
(ii) Re-used	113.30	0
(iii) Other recovery operations	0	0
Total	1,564.21	1,263.42
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	7,679.04	7,455.67
(iii) Other disposal operations	0	0
Total	7,679.04	7,455.67

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by World Bank for India which is 20.45.

**The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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 established a well-defined waste management system to handle operational waste efficiently. Given the nature of its operations, the Company generates a relatively low volume of hazardous waste. A robust process is in place to ensure its safe collection, transportation, and disposal through authorised vendors, in full compliance with regulatory requirements.

At the Sitarganj Unit, the Company is also registered as an authorised recycler of polyester waste, enabling the sustainable management and recycling of polyester materials in-house.

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 –

Sr. 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 there of and corrective action taken, if any.
Not Applicable. The Company has no 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
The Company has not assessed any environmental impact during the financial year 2024-25					

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

Sr. 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
The company is in compliance with all the environmental regulations of the country. There have been no incidents of non-compliance from Company's end related to the environment during the financial year 2024-25.				

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.

As member of several Industry Associations, we regularly have interactions with them for resolution of Industry specific issues. We are affiliated with 5 trade and industry chambers/associations at the national and state level.

- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such a 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	PHDCCI - PHD Chamber of Commerce and Industry	National
2	Plexconcil – The Plastics Export Promotion Council	National
3	Polyester Film Industry Association	National

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
4	Polyester Textile Apparel Industry Association	National
5	AIPMA- All India Plastics Manufacturer's Association	National

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

Name of authority	Brief of the case	Corrective action taken
The Company has not received any adverse order for anti-competitive conduct from any regulatory authorities during the financial year 2024-25		

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. No project taken up during the current financial year which requires Social Impact Assessment.					

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

S No.	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In₹)
No population or their livelihoods have been displaced because of the operations undertaken by the Company. Hence no Rehabilitation and Resettlement (R&R) activities is applicable to us.						

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

We engage with local communities on a regular basis. Company has a mechanism in place to receive complaints (if any) raised by the communities that it operates in. We take necessary and adequate actions to address such complaints.

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

Category	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers (out of total purchases from within and from outside India)	11.38	9.33
Directly from within India	88.73	90.8

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 2024-25	FY 2023-24
Rural	52.7	51
Semi-Urban	0	0
Urban	0	0
Metropolitan	47.3	49

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 –

There is a system in place for gathering and resolving customer complaints. Our Customers Relationship Management team, marketing and sales personnel regularly interacts with the customers through visits/calls/meetings to assess & evaluate their feedback and incorporate the solutions in future dealings. Our endeavor is to resolve the complaints received/ issues raised in the shortest possible time.

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

Category	As a % to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable

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

Category	FY2024-25		Remarks	FY2023-24		Remarks
	Receive during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Other	92	2		54	1	

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

Category	Number	Reason for Call
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.**

In today's date and time, continuity of operations is dependent on security and confidentiality of its information systems and associated data. There is a policy named as Information Security Policy that is available internally which covers both cyber risks and security risks.

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 the safety of products/services**

Not Applicable

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

- a. Number of instances of data breaches- 0
- b. Percentage of data breaches involving personally identifiable information of customers- 0
- c. Impact, if any, of the data breaches- Not Applicable