

Date: June 26, 2024

To,
The General Manager,
National Stock Exchange of India Limited
Exchange Plaza, C-I Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai 400051
NSE Symbol: MAHEPC

The General Manager,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort, Mumbai- 400 001
BSE Scrip Code: 523754

Subject: Business Responsibility and Sustainability Report for the financial year 2023-24

Dear Sir/ Madam

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, vide Gazette notification no. SEBI/LAD-NRO/ GN/2021/22 dated May 05, 2021 which introduced new reporting requirements on ESG parameters called the Business Responsibility and Sustainability Report (BRSR) replacing the existing Business Responsibility Report (BRR) and in accordance with the circular no. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 issued by SEBI on May 10, 2021, which made reporting of BRSR mandatory for the top 1,000 listed companies (by market capitalization) from the financial year 2022-23.

As a responsible corporate we are furnishing the BRSR for the F'24, despite being ranked in Top 2000 companies.

Kindly note that the Business Responsibility and Sustainability Report for the Financial Year 2023-24 also forms part of the Annual Report 2023-24 and has been submitted to the Stock Exchanges as part of the Annual Report.

The BRSR is also available on the website of the Company at <https://www.mahindrairrigation.com/financials/>

You are requested to take the above information on record.

Thanking you,
Yours faithfully,

For Mahindra EPC Irrigation Limited

Ratnakar Nawghare
Company Secretary and Compliance Officer
Membership No: A8458
Place: Nashik

ANNEXURE VI TO DIRECTORS' REPORT**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT**

For the financial year 2023-24

SECTION A: GENERAL DISCLOSURES**I. Details of the listed entity**

1.	Corporate Identity Number (CIN) of the Listed Entity	L25200MH1981PLC025731
2.	Name of the Listed Entity	Mahindra EPC Irrigation Limited
3.	Year of incorporation	1981
4.	Registered office	Plot No. H-109, MIDC Ambad, Nashik-422 010
5.	Corporate address	Plot No. H-109, MIDC Ambad, Nashik-422 010
6.	E-mail	info@mahindrairrigation.com
7.	Telephone	0253-6642000
8.	Website	www.mahindrairrigation.com
9.	The financial year for which reporting is being done	01-04-2023 To 31-03-2024
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital (INR)	27,91,28,080/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Mr. Ratnakar Nawghare- Company Secretary 0253-664 2000 Email - rvnawghare@mahindrairrigation.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)?	The disclosures under this report are made on a Standalone basis.
14.	Name of assurance provider	The Company has not appointed any assurance provider.
15.	Type of assurance obtained	N.A.

II. Products/services**16. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing and marketing	Micro Irrigation Systems – Drip, Sprinklers, HDPE Pipes and Associated services	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Micro Irrigation Systems – Drip, Sprinklers, HDPE Pipes and Associated services	84249000	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	4	6
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	16
International (No. of Countries)	1

b. What is the contribution of exports as a percentage of the total turnover of the entity? 3.15%

c. A brief on types of customers: In domestic markets, the Company deals through its channel partners or directly with farmers/institutional clients as per the requirement. In exports, the Company mainly deals in various countries through its Channel Partners and institutional clients.

IV. Employees

20. Details as of the end of the Financial Year: 31st March, 2024

d. 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)	283	276	97.5	7	2.5
2.	Other than Permanent (E)	4	4	100	0	0
3.	Total employees (D+E)	287	280	97.6	7	2.4
WORKERS						
4.	Permanent (F)	46	46	100	0	0
5.	Other than Permanent (G)	50	50	100	0	0
6.	Total workers (F+G)	96	96	100	0	0

e. 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 differently abled 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 differently-abled workers (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	4	1	33%

* Mr. Ramesh Ramachandran – Managing Director is also a Key Managerial Personnel

22. The turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28.04%	0.34%	28.38%	17.9%	0	17.9%	19.4%	0	19.4%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

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

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Mahindra Top Greenhouses Pvt. Ltd.	Joint Venture	60%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: No

(ii) Turnover (in Rs.) – Rs. 262.45 crores

(iii) Net worth (in Rs.) – Rs. 165.29 crores

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If Yes, then provide web-link for the grievance redress policy)</i>	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes https://mahindrairrigation.com/AgriHelpline.aspx	161	0	0	107	0	0
Investors (other than shareholders)	NA	1	0	0	0	0	0

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If Yes, then provide web-link for the grievance redress policy)</i>	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Shareholders	Yes, As per SEBI Listing Regulations	1	0	Nil	1	0	Nil
Employees and workers	Yes Through a third-party helpline.	2	0	Nil	0	0	Nil
Customers	Yes https://www.mahindrairrigation.com/contact-us	161	0	Nil	107	0	Nil
Value Chain Partners	Yes https://www.mahindrairrigation.com/contact-us	1	0	Nil	0	0	Nil
Other (please specify)	Yes https://www.mahindrairrigation.com/contact-us	0	0	Nil	0	0	Nil

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, the rationale for identifying the same, and the 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	Rationale for identifying the risk/opportunity	In case of risk, an approach to adapt or mitigate	The financial implication of the risk or opportunity (indicate positive/negative implications)
1.	Disaster recovery	Risk	<input type="checkbox"/> Business interruption due to natural calamities like earthquakes, cyclones, etc. <input type="checkbox"/> Inadequate disaster recovery planning <input type="checkbox"/> Business Interruption due to any disaster	1. Adequate protection against calamities including appropriate insurance 2. Introduced adequate mitigation for interruptions due to pandemic situations 3. Decentralized manufacturing, Alternate vendors developed near manufacturing/supply locations	Disruption of business operations leads to negative financial implication
2.	Health, safety and environment	Risk	<input type="checkbox"/> Non-compliance with safety measures by employees <input type="checkbox"/> Not following safety measures	1. Strict adherence to safety norms. (Achieved Stage 4 in The Mahindra Safety Way Assessment Cycle-6) – 1500+ Zero Accident Days 2. Focus on reducing the generation of effluent treated water and 100% internal consumption. 3. Employee training & adherence to safety norms being followed strictly 4. Medical check-ups, and vaccination drives as per Govt. Regulations 5. Encouraging the use of digital technology	Incidents impact employee morale and business reputation leading to negative financial implication
3.	Training and Education	Opportunity	Skilled employees and workers form an asset to the Company. Better-trained employees and workers perform their tasks more efficiently and effectively.	1. Providing a needs-based and innovative range of training courses (Training need fulfilment @ 87% for the year) 2. Providing programmes that are specifically designed for roles which require upgraded skills	Consistent efforts lead to positive impact through improvement in productivity, reduction in defects/rejection, etc.
4.	Data protection	Risk	<input type="checkbox"/> Risk of confidential data leakage via USB drives/flash drives <input type="checkbox"/> Exposure to Company data because of working from home and access to respective data	1. All system access are reviewed periodically & data leakage prevention (DLP) system are implemented at these equipment 2. Restricted data access control & data encryption to monitor work from home activities in case any	Impacts the brand reputation in the industry thereby leading to financial loss

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, an approach to adapt or mitigate	The financial implication of the risk or opportunity (indicate positive/negative implications)
5.	Sustained performance & quality	Risk	<input type="checkbox"/> Risk of the customer being lost, in course of business <input type="checkbox"/> Dissatisfaction amongst the customer due to lack of attention, focus, etc.	1. Enhance customer satisfaction: Measured through Third Party Survey done periodically by M&M Group Strategy Office, A system of assessing service quality in place – Service Quality Index 2. Providing end-to-end solutions, providing online as well as in-person support to farmers for better agricultural practices. Success stories are developed for productivity improvement. Internal measure through Service Quality Index – Monitoring and Action Plan for improvement 3. Monitoring of Customer complaints and timely resolution of the same.	Impacts the brand reputation in the industry thereby leading to financial loss
6.	Brand risk/ reputation	Risk	<input type="checkbox"/> Risk of threat or danger to the name or standing of business or entity <input type="checkbox"/> Actions involving the Company directly or indirectly may damage the brand name	1. Brand-building activities are an ongoing process 2. Participation in the exhibition, Van Campaigns, Service Camps, Agronomy knowledge Dissemination, Farmer meet, Demo Plots, Farmer visits to Plant, Farmer training and other initiatives for brand visibility. 3. Good reputation with various stakeholders such as Nodal agencies, Vendors, NGOs and institutional customers	Impacts the brand reputation in the industry thereby leading to financial loss

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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 Note 1	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board/Top Management? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes Note 2.	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.*	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	For regular policies, there are targets for actionable items which get covered in the operating plan of the Management.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The operating plans against the policies get reviewed periodically and the progress is as per plan.								
Note 1. The Policy of Mahindra and Mahindra Ltd., has been adopted									
Note 2. Most of our value chain partners are large corporates which are not governed by the policies laid by the Company though partners like dealers, and service facilitators adhere to the policies of the Company.									
* The Company has obtained the certifications under national/international codes/certification/standards									
1. BIS standards – Certification for conforming to the quality standards.									
2. ISO certification – ISO 9001:2015 from DNV GL Business Assurance									
3. TMW – The Mahindra Way -Stage 5 certification for overall adherence to policies and business processes wherein other than the regular management and business processes, adherence to Group corporate policies such as risk management, sustainability, CSR, Safety, diversity and inclusion, and employee relations are also assessed. Present rating of TMW is ‘Stage 5’									
Governance, leadership and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements									
“The ESG/Sustainability initiatives of the Company and Roadmap with specific goals and targets are under development. Once they are in place, implementation of actions would be monitored for their progress and updates shared with all the stakeholders on a periodical basis. Though since last few years, the sustainability parameters are being assessed and the data is a part of the Mahindra and Mahindra Sustainability Report which is available at https://www.mahindra.com/sites/default/files/2023-10/Mahindra-Sustainability-Report-2022-23.pdf									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
The CSR Committee of the Board evaluates the Company’s social, environmental, governance, and economic obligations. As well as the ESG-related risks assessment is placed at the Risk Management Committee for review.									
Further details are provided in the Corporate Governance section of the Annual Report.									

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.	Presently there is no Committee for decision-making on sustainability-related issues. Although, the Corporate Social Responsibility Committee reviews, the Business Responsibility and Sustainability Report.'									
10. Details of Review of NGRBCs by the Company:										
Subject for Review	Indicate whether the review was undertaken by the Director/Committee of the Board/Any other Committee					Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)				
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Performance against the above policies and follow-up action	The Board reviews the Company's major policies every two years. During this evaluation, the policy's effective implementation is assessed, and required policy and procedure adjustments are adopted.					Every Two years.				
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all legal responsibilities that are relevant to the principles, and in case of any delay or non-compliance, the Board reviews and rectification of issues. Further to this, the Company is using a tool for tracking compliance on statutory laws and regulations and the relevant report is presented to the Board for review.					Quarterly				
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
11. Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Yes. The Policies on Quality, Safety, Health and Environment are subject to internal and external audits as part of the ISO Systems and the Mahindra Way (TMW) assessment & certification process and ongoing periodic assessments. Other policies are periodically evaluated for their efficacy.									

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

Not applicable as all principles are covered by respective policies

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	%age of persons in respective category covered by the awareness programmes
Board of Directors	–	–	–

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Key Managerial Personnel	4	Code of Conduct Posh Awareness Integrity, Ethics, Whistle Blower, International Volunteer Day	100%
Employees other than BoD and KMPs	4	Code of Conduct Ethics, Whistle blower Posh Awareness Integrity, International Volunteer Day	100%
Workers	10	OJT/ Safety/TPM/CPR/ Fire Fighting	100%

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

No fines/penalties/punishment/award/compounding fees/settlement amount were paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year.

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

Not applicable

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

Yes, the Company has zero tolerance for any form of corruption or bribery and has an Anti-corruption and Anti Bribery policy which commands strict actions against those caught engaging in any such unethical behaviour. The Company has adopted Group's policy and it applies to all employees of the Company. At the time of joining new employees are given a copy of the policy to read. Trainings are conducted throughout the Company as a part of the prevention, identification and detection of anti-corruption issues. Wherever it operates, the Company does not tolerate bribery or corruption.

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

No disciplinary action was taken by any law enforcement agency against any of the Company's directors/KMPs/employees or workers.

	FY'24 (Current Financial Year)	FY'23 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

No complaints with regard to conflict of interest in the reporting period.

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

Not applicable.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of account payables	156	159

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases b. Number of trading houses where purchases are made from c. Purchases from top 10 trading houses as % of total purchases from trading houses	a. 2% b. 4 c. 100% since purchase only from 4 trading houses	a. 12% b. 6 c. 100% since purchase only from 6 trading houses
Concentration of Sales	a. Sales to dealers/distributors as % of total sales b. Number of dealers / distributors to whom sales are made c. Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	a. 31.2% b. 806 c. 17.7%	a. 40% b. 793 c. 16.5%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases) b. Sales (Sales to related parties / Total Sales) c. Loans & advances (Loans and advances given to related parties/ Total loans & advances) d. Investments (Investments in related parties / Total Investments made)	a. 2.29% b. 0 % c. Nil d. Nil	a. 2.26% b. 0.02% c. Nil d. Nil

Leadership Indicator

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

Total no of awareness programmes Held	Topics/principles covered in training	Of value chain partners covered (by value of business done with such partners) under the awareness programmes
7 & monthly two suppliers' audit	Business Ethics and Sustainability	30%

- ii) Does the entity have processes in place to avoid/manage conflict of interests involving members of the board? (Yes/No) If yes,

Yes, the Company has processes in place to avoid/manage conflict of interests involving members of the board and it is as per the Terms of Appointment of Directors to Board. The Company's Code of Conduct states that the Board members and Senior Management of the Company are needed to abstain from discussion, voting, or otherwise influencing a decision on any matter in which they have or may have a conflict of interest; restrict themselves from serving as a Director of any Company that is in direct competition with the Company, or must take prior approval from the Company's Board of Directors before accepting such a position.

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.02 Cr	0.001	New Product Development
Capex	0.01 Cr	0.74	Energy Saving

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

- b. If yes, what percentage of inputs were sourced sustainably? – Not applicable

No, the Company does not yet have the exact protocols in place for sustainable sourcing, however, significant part of our input material is being sourced from large corporates plastic manufacturers which may have the required sustainability standards/codes/policies/labels.

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.

Since the product is directly supplied to dealers and farmers, the Company has limited scope for reclaiming it at the end of its life cycle. The Company, however, has systems in place to recycle plastics (including packaging) and e-waste safely. Further, since the Company is into manufacturing products as per BIS Standards, there is a limited scope of recycling and re-using the products once sold. But in its limited capacity, the Company as per the Guidelines of BIS standards uses its rejected material by recycling the same.

Also, the Company has optimized its processes to the point where the majority of the waste produced is recycled and reused in its own operations. As a result, the amount of waste that leaves the Company is very minimal.

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

No.

Leadership Indicators

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

The Company has not conducted any life cycle assessment for the products till date. However, it may propose to carry out the LCA for products in future.

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

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

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

	Recycled or re-used input material to total material	
Indicate input material	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Polyethylene	2.75%	2.53%

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	11.97 MT	NA	NA	10.56 MT	NA
E-waste						Rs. 48000
Hazardous waste	NA					
Other waste	Wood Scrap	Factory Waste	Corrugated Box	Garbage	M S Scrap	
F.Y. 24 (MT)	9.6	4.63	5.3	20.17	0.5	
F.Y. 23 (MT)	7.48	3.56	3.67	15.10	27.96	

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

Since the product is directly supplied to Dealers and farmers, the Company has limited scope for reclaiming it at the end of its life cycle. Further, since the Company is into manufacturing products as per BIS Standards, there is a limited scope of recycling and re-using the products once sold. But in its limited capacity, the Company as per the Guidelines of BIS standards uses its own rejection material by recycling the same.

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	276	276	100%	276	100%	NA	NA	276	100%	No	-
Female	7	7	100%	7	100%	7	100%	NA		No	-
Total	283	283	100%	283	100%	7	100%			No	-
Other than Permanent employees											
Male	4	4	100%	4	100%	No		No	-		
Female	-	NA		NA		-		NA	-	No	-
Total	4	4	100%	4	100%						

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	46	46	100%	46	100%	NA		No	-	NA	
Female											
Total	46	46	100%	46	100%	NA		NA		NA	
Other than Permanent workers											
Male	50	50	100%	50	100%	NA		NA		NA	
Female											
Total	50	50	100%	50	100%	NA		NA		NA	

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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	10%	59%	Yes	13%	61%	Yes
Others – please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

No, currently there are no such employees who would find it difficult to access the premises though the premises are not specially designed for accessibility of differently abled employees, still, the assistance and immediate support are being extended in case required.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. The Company follows its holding company's policy.
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%	NA	NA
Female	NA	NA	NA	NA
Total	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.

Yes
(If Yes, then give details of the mechanism in brief)

Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

The Company follows a transparent policy and has an excellent listening culture to understand the concerns raised by any inmate. The Company conducts an employee survey every year to understand the issues of employees of the Company, in case any concerns are raised by employees the same are reviewed and suitably addressed by the Top Management. Further to this, there are town hall sessions conducted with proper scope for employees to raise concerns and thus the redressal mechanism gets activated in case required.

During the various training programmes, workmen are given the opportunity to speak for their concerns or issues and they are suitably redressed. Further, the Workman Grievance Redressal Register is also being maintained by the Company.

A third-party Ethics helpline is also provided where any employee can raise any concern in case he observes any wrongful act and the same is being addressed appropriately. Awareness of the same is being created through all senior management communications.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees/ workers in the 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 the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total Permanent Employees						
– Male	276	0	NA	292	0	NA
– Female	7	0	NA	9	0	NA
Total Permanent Workers	46	46	100%	48	48	100%
– Male	46	46	100%	48	48	100%
– Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					Total (D)	FY 2022-23 Previous Financial Year			
	Total (A)	On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	276	100	36%	276	100%	292	100	34%	292	100%
Female	7	0	0	7	100%	9	0	0%	9	100%
Total	283	100	36%	283	100%	301	100	33.2%	301	100%
Workers										
Male	46	46	100%	7	15%	48	18	37.5%	4	8.3%
Female	-	-	-			-	-	-	-	-
Total	46	46	100%	7	15%	48	18	37.5%	4	8.3%

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

For all employees, there is a performance management system, wherein everyone receives feedback/guidance from the immediate manager on the developmental needs as well as skills required for career progression. The same is reviewed by the skip-level managers: 100% of employees are covered twice a year.

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	276	276	100%	292	292	100%
Female	7	7	100%	9	9	100%
Total	283	283	100%	301	301	100%
Workers						
Male	46	46	100%	48	48	100%
Female	-	-	-	-	-	-
Total	46	46	100%	349	349	100%

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? **(Yes/No)**. If yes, the coverage of such a system? **Yes 100% of establishments**
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity? **Yes, During the safety rounds, potential Hazards & risks are assessed and corrective actions are taken**
- Whether you have processes for workers to report work-related hazards and to remove themselves from such risks. **(Y/N) Yes, Workers have representation and active participation in the Safety committee.**
- Do the employees/worker of the entity have access to non-occupational medical and healthcare services? **(Yes/No)** **Yes.** We have deployed a qualified doctor to address non-occupational medical and healthcare services also. We also organize various health awareness and wellness campaigns.

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million person- hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. 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. Safety Committee formed Safety Round, Safety Inspection/Observation etc.

The Company has Safety Committee in place which oversees safety-related measures and improvement. Safety rounds and inspections are regularly carried out, safety observations are recorded, corrections and corrective actions are immediately taken.

Further, under the TMW assessment process, safety audits are regularly conducted to verify its adequacy.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (by an 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 – Zero Incidents

Leadership Indicators

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

Yes, the Group Personal Accident policy and/ or term life insurance policy covers the compensatory package in the event of the death of any employee or workman.

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

Yes, the Company ensures that statutory dues have been deducted and deposited by the value chain partners by verifying the supporting/evidence from time to time.

- Provide the number of employees/workers having suffered high consequence work- related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment :

There were no such cases during the period. However, the Company considered suitable placement of one employee by way of job rotation because of ill health (non-occupational).

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	0	1	0
Workers	0	0	0	0

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

Yes, appropriate guidance is provided for a smooth transition and continued employability.

- Details on assessment of value chain partners:

	% of value chain partners (by the value of business done with such partners) that were assessed
Health and safety practices	0%
Working Conditions	0%

* Most of the Vendors are large corporates and hence it is assumed that the parameters are adhered to. For Dealers/ Service Facilitators during the regular visits, feedback is given if found unsatisfactory, though there is no formal process for the same.

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

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.

Key Stakeholders are identified on the basis of the material influence they have on the Company or on how they are materially influenced by the Company's corporate decisions and the consequences of those decisions.

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

Leadership Indicators

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	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
Employees	No	<input type="checkbox"/> Conferences, workshops, emailers, online portals, employee surveys, Idea management, internal media Performance Reviews, Career Discussions, Town Halls <input type="checkbox"/> One-on-one interactions <input type="checkbox"/> Employee involvement in ESOP or CSR activities. <input type="checkbox"/> Employee Survey MCares	Periodically Half Yearly Periodically Yearly	<input type="checkbox"/> Inform about important developments in the Company, Guide and align to Company Objectives <input type="checkbox"/> Help the employees expand their knowledge. <input type="checkbox"/> Getting employee feedback and resolving their issues.
Investors	No	<input type="checkbox"/> Annual report, sustainability report <input type="checkbox"/> Investor Calls and presentations <input type="checkbox"/> Corporate website <input type="checkbox"/> Quarterly & Annual results	Annually Half-yearly Periodically Quarterly	Industry Attractiveness, Progress made by Company Fair and transparent Communication Protecting Investor rights and interests
Customers/Farmers/Dealers/Service Facilitators	No	<input type="checkbox"/> Interviews, personal visits, mass media & digital communications, plant visits, Group Meetings, Conferences, Training programs, Helpline responses <input type="checkbox"/> Support programmes, social media, <input type="checkbox"/> Conferences and events	Weekly and Quarterly Annually periodically	Dissemination of Agronomy knowledge, Awareness of new technology, New products, Usage and Suitability, Various business practices, Action alignment to objectives, Overall purpose of improving water use efficiency and farm productivity

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	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
Suppliers & service providers	No	<input type="checkbox"/> Supplier & vendor meets <input type="checkbox"/> Training and Audit visits <input type="checkbox"/> Policies deployment <input type="checkbox"/> Dialogue in the context of industry initiatives, training, presentations	Periodically Periodically Periodically Periodically	<input type="checkbox"/> Supply of material & services Alignment to Quality, safety, Ethics, and sustainability Policies of the company Partnering in their development Right quality to the end user
Government and Regulatory Bodies, Nodal Agencies	No	<input type="checkbox"/> Regulatory audits/ inspections <input type="checkbox"/> Environmental compliance <input type="checkbox"/> Policy intervention <input type="checkbox"/> Good governance	Annually Periodically Annually	An assurance of adherence to the policies and procedures laid down from time to time Ethical services to the customers They help and guide in terms of connecting with Govt. Schemes in the same area for increased effectiveness.
Communities	Yes	The Company organizes under the CSR programme various initiatives for community development such as 27500 no. Tree plantations done in the previous year in FY 22-23, School Development Programmes conducted, girl child education sponsorship etc. in the past. Communities are also covered to some extent through Employee Social Option Program and Volunteers' Day		

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

The Company is in the process of establishing an internal committee of the Management Team. Stakeholder engagement, combined with an in-depth assessment by the committee, to aid the organization in aligning its business with ESG, allowing it to better service its stakeholders.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity: Yes

There are various ways in which the stakeholder consultation is recorded such as Customer Surveys, Vendor Satisfaction Surveys, Investor Calls, Employee surveys and CSR activities as well as farmer/Nodal agency interactions (Meetings). The inputs thus received are used for making corrections/changes in the SOPs, Policies, and Strategies of the company. E.g in F22 the Company supported the vicinity with COVID-19 related help as well as Covered areas such as Schools, Agriculture, Renewable energy, and Potable water in the focused villages, Girl Child Education and Tree Plantation in the past.

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

The Company regularly engage itself with the marginalized stakeholder group in the vicinity to address their health issues, measures for prevention of COVID, girl child education, etc.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	283	NIL	-	301	NIL	-
Other than permanent	4	NIL	-	4	NIL	-
Total Employees	287	-	-	305	-	-
Workers						
Permanent	46	NIL	-	48	NIL	-
Other than permanent	50	NIL	-	53	NIL	-
Total Workers	96	-	-	101	-	-

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

Category	FY 2023-24 Current Financial Year					Total (D)	FY 2022-23 Previous Financial Year			
	Total (A)	Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	276	-	-	276	100%	292	-	-	292	100%
Female	7	-	-	7	100%	9	-	-	9	100%
Other than Permanent		-	-			-	-	-	-	-
Male	4	-	-	4	100%	4	-	-	4	100%
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	46	-	-	46	100%	48	-	-	48	100%
Male	46	-	-	46	100%	48	-	-	48	100%
Female	-	-	-	-	-	-	-	-		-
Other than Permanent	-	-	-	-	-	-	-	-		-
Male	50	-	-	50	100%	53	-	-	53	100%
Female	-	-	-	-	-	-	-	-	-	-

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	1	208333	–	–
Key Managerial Personnel	2	355608	1	435076
Employees other than BoD and KMP	274	52813	6	44177
Workers	46	50753	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	NA	NA

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) **Yes There is a corporate governance internal committee as well as an internal committee under POSH**

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

The Company has formulated a Code of Conduct Policy which states that the employees can address their complaints or grievances to the Human Resources department or the Senior Management. There shall be no retaliation or reprisal taken against any employee or associate who raises concerns in accordance with the policy. A committee has been formed or delegated to investigate the reported issues. The Committee is responsible for evaluating the reported issues and ensuring that they are addressed and rectified. For POSH-related issues, the process is to address the same through the internal committee so designated.

Further, there is a third-party Ethics Helpline which covers such issues other than routine governance issues. The Helpline number for the same is included in every management communication.

The employee survey is also conducted every year to understand the issues of employees of the Company, in case any concerns are raised by employees the same are reviewed and suitably addressed by the Top Management. Further to this, there are town hall sessions conducted with proper scope for employees to raise concerns and thus the redressal mechanism gets activated in case required.

All contracts and Agreements with external stakeholders cover the regulatory and governance aspects.

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

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

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

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

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

The Company recognizes the important role that business can play in ensuring the long-term protection of human rights, and the Company is dedicated to upholding the human rights of its employees, communities, contractors, and suppliers in accordance with the Group Policy.

The employees/affiliates address their complaints or grievances or report instances to the Human Resources department/ Senior Management. No reprisal or retaliatory action is taken against any employee/affiliate for raising concerns under this policy.

A committee is designated to investigate and evaluate violations if any and ensures that the same is addressed and resolved.

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

(Yes/No) No

Though not explicitly all business contracts and agreements cover the statutory and governance aspects so made applicable by the statute.

10. Assessments for the year: 2023-2024

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

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

All the plants and offices of the Company were found to be having no negative impacts and as a result, no corrective actions were required on the criteria stated above.

Leadership Indicators

- Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints – None
- Details of the scope and coverage of any Human rights due diligence conducted –
It is being covered as part of other audits presently. Exclusive human rights due diligence is not yet conducted.
- Is the premise/office of the entity accessible to differently-abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016 -

As the Company's offices/manufacturing facilities are hired premises hence it does not provide special access for differently abled visitors. Though any special assistance as may be required is provided.

4. Details on assessment of value chain partners -

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

* Most of the Vendors are large corporates and hence it is assumed that the parameters are adhered to. For Dealers/ Service Facilitators and all other vendors all contracts and agreements include the required statutory compliances.

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.: No significant risk to the company as the contracts and agreements cover the issues related to Governance and hence the risk if any will be on the value chain partner.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment
Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total electricity consumption (A)	4234492 kWh	3800056 kWh
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption (A+B+C)	4234492 kWh	3800056 kWh
Energy intensity per rupee of turnover (<i>Total energy consumption/turnover in rupees</i>)	–	0.00178 kWh/Rupee
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity	Nil	Nil

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

No. Though the data mentioned is as per the meter reading of Energy Distribution Authorities.

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.

No.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilo litres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third-party water	18983 Cubic Meters (Municipal water Connection)	20824 Cubic Meters (Municipal water Connection)
(iv) Seawater/desalinated water	NA	NA
(v) Others	NA	NA
The total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	18983 Cubic Meters (Municipal water Connection)	20824 Cubic Meters (Municipal water Connection)
The total volume of water consumption (in kilolitres)	18983 Cubic Meters (Municipal water Connection)	20824 Cubic Meters (Municipal water Connection)
Water intensity per rupee of turnover (Water consumed/turnover)	–	0.000009 Cu Mtr/Rupee
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

No. Though the data mentioned is as per the meter reading of Water Distribution Authorities.

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

Mahindra EPC has effectively controlled the industrial water used during its activities by designing a closed loop system, and it is processed effluent discharge is 'ZERO'. This makes it a Zero Liquid Discharge (ZLD) plant.

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

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

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y/N) Yes, Accurate Analyzers (NABL-approved lab)

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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)	<i>Metric tonnes of CO₂ equivalent</i>	13	5.38
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)	<i>Metric tonnes of CO₂ equivalent</i>	3032	2698
Total Scope 1 and Scope 2 emissions per rupee of turnover	<i>Metric tonnes of CO₂ equivalent</i>	–	0.00000127
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	<i>Metric tonnes of CO₂ equivalent</i>	0.442 (T CO ₂ per Unit)	0.426 (T CO ₂ per Unit)

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 PCB of respective states have categorized the Company in the 'Green' band

7. Does the entity have any project related to reducing Green House Gas emissions? If Yes, then provide details. **N. A.**
8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	11.97 MT	10.56 MT
E-waste (B)	NA	Rs: 48000
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any (G)	NA	NA
Other Non-hazardous waste generated (H) Please specify, if any. (Break up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B+C+D+E+F+G+H)	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Plastic waste (A)	Plastic waste (A)
(i) Recycled	10.77 MT	9.54 MT
(ii) Re-used	1.2 MT	1.02 MT
(iii) Other recovery operations	–	–
Total	–	–

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
For each category of waste generated, the total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

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, Self-declared, it is always on offer to the statutory bodies to check and confirm. Further, independent agencies are not required for Green Band establishment.

9. 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 – Not applicable.
10. 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: Not applicable.

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	NA	NA	NA
	NA	NA	NA

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:
In all areas of its operations, the Company is following the regulatory environmental laws and ethical conduct and is verified by a certified agency, Accurate Analyzer (NABL accredited agency).
12. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N)? If not, provide details of all such non-compliances, in the following format: Yes certified by PCB.
The Company is in compliance with all applicable environmental laws.

Leadership Indicators

1. Provide a break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format: Please get details from the production department

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	436807 kWh	409642 kWh
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	436807 kWh	409642 kWh
From non-renewable sources		
Total electricity consumption (D)	436807 kWh	409642 kWh
Total fuel consumption (E)	4.71 kl (Diesel Consumption)	2.0 kL (Diesel Consumption)
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	4234492 kWh	3800056 kWh

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

2. Provide the following details related to water discharged:

NA, as there is a 'Zero' Discharge of Water

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

3. Water withdrawal, consumption and discharge in areas of water stress (in kilo litres):

Not applicable, as we do not have any operations in areas of water stress.

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

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	14755	12920
Total Scope 3 emissions per rupee of turnover		–	0.00000607
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		2.14 tCO ₂	2.44 tCO ₂

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

5. With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities -

Not applicable.

6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives, as per the following format:

Not applicable as there is no emission/effluent discharge/waste generation.

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

Yes, the Company recognizes the importance of business continuity in its business and has put in place policies to ensure its mission. The Risk Management Policy is available on the Company's website at www.mahindrairrigation.com.

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

The Company has not assessed social or environmental impacts on its value chain.

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

Nil

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations.
The Company broadly affiliates with three trade and industry chambers/associations.
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

S. No.	Name of the trade and industry chambers/associations	The reach of trade and industry chambers/associations (State/National)
1	Irrigation Association of India	National
2	Chamber of Commerce and Industry	National
3	Various State level Irrigation Association	State

1. Details of public policy positions advocated by the entity:
The Company through trade bodies and other associations puts forth a number of suggestions with respect to the industry in general and its activities in particular.
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: NIL
3. Details of public policy positions advocated by the entity: NIL

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

The Company has not carried out any social impact assessment of projects in the current financial year as the projects do not require impact assessment.

2. Provide information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: NA
3. Describe the mechanisms to receive and redress grievances of the community.

The Company has a CSR Team to monitor the CSR Projects regularly which continuously interacts with the concerned communities in the areas of operation. The grievances as and when they arise are timely addressed & resolved by the CSR Team.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/small producers	32.7%	37%
Sourced directly from within the district and neighboring districts	24.05%	17.88%

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

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	NA	
Semi-Urban	NA	
Urban	33%	NA
Metropolitan	67%	NA

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

The Company has not carried out any impact assessment however, its CSR activities are majorly in the areas of environment, drinking water, livelihood, health and education.

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

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

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

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

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge: Not applicable.

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

Not applicable.

6. Details of beneficiaries of CSR Projects: The Company has not undertaken any CSR project during the year due to losses.

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	NA	Nil	Nil

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.

Customer's response and customer satisfaction are one of the most important factors at Mahindra EPC. The Company obtains customer feedback periodically through farmer meetings or channel partners. Accordingly, corrective measures are planned and implemented. The Company also has a Helpline Number displayed at all Dealerships and in every management communication.

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

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

All products are positively impacting the Environmental parameters and are safe, Recyclable/Reusable. While handing over the system the farmers/customers are trained on operations and maintenance as well as the water use efficiency improvement.

3. The number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
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	0	0		0	0	

4. Details of instances of product recall on account of safety issues: NIL

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

The company is following group guidelines on Cyber security and Policy related thereto is in place.

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

No such incidences were reported hence NA.

Leadership Indicators

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

1. The Company website has information about all its products. The web link for the site is – www.mahindrairrigation.com

2. The Company Facebook Page: The link for the same is: <https://www.facebook.com/mahindrairrigation>

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

The end user of the Company's product is a farmer. With every installation an Operations and Maintenance manual is provided in local language. Further, a small training is provided to the farmer at this time. The Company also helps farmers through toll free Agri Helpline in various languages to support farmers in following best agricultural practices.

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

There have been no incidences. Further since the Company supplies products through channel partners nearby or alternate channel partner provides the services in case of any disruption on account of discontinuity of Channel Partners business.

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

Yes, Since the Company's product are State Guidelines specific and as per requirements, the Company displays product requirements on packaging as per requirements and consistent with applicable laws. Beyond the statutory requirements the Company also provides specific Manuals as well training to the farmers. Consumer satisfaction trends are being assessed periodically and reviewed for improvement.

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact Nil

b. Percentage of data breaches involving personally identifiable information of customers Nil