### Business Responsibility and Sustainability Report 2022-23

#### **Section A: General Disclosures**

#### I. Details of the Listed Entity

Sr. No.	Determinants	Details
1	Corporate Identity Number (CIN) of the Company	L40300MH1989PLC052574
2	Name of the Listed Entity	Bhageria Industries Limited
3	Year of incorporation	12/07/1989
4	Registered office address	Office No. 1002, 10th Floor, Topiwala Centre, Off S.V. Road, Goregaon (West), Mumbai - 400062
5	Corporate address	Office No. 1002, 10th Floor, Topiwala Centre, Off S.V. Road, Goregaon (West), Mumbai - 400062
6	E-mail	info@bhageriagroup.com
7	Telephone	022 - 4043 6666
8	Website	http://www.bhageriagroup.com/
9	The financial year for which reporting is being done	2022-2023
10	Name of the stock exchange(s) where shares are listed	a) BSE Limited b) National Stock Exchange of India Limited
11	Paid-up capital	₹21,82,20,900/-
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. Suresh Bhageria, Executive Director & Chairman (WTD) Email: suresh@bhageriagroup.com Telephone: 022 4043 6631 DIN: 00540285
13	Reporting boundary - Are the disclosures under this re- port 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).	Consolidated Basis

#### II. Products/services

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

Description of the main activity	Description of business activity	% of turnover
Chemicals	Manufacturing and exporting of Organic Chemicals (20119)	94
Solar Power	Generation of Solar Power (35105)	6

#### 15. Products/services sold by the entity (accounting for 90% of the entity's turnover):

Sr. No.	Product/Service	NIC Code	% of total turnover contributed
1	H-Acid	20119	34.56
2	Vinyl Sulphone	20119	14.42
3	Sulpho Vinyl Sulphone	20119	7.92
4	Sulphuric Acid 98 %	20116	8.25
5	Sulpho Tobias Acid	20119	6.31
6	OAVS	20119	4.54
7	Gamma Acid	20119	9.54
8	Generation Of Solar Power	35105	5.75
	Total	91.29	

#### III. Operations

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

Location	Number of plants	Number of offices	Total
National	9	2	11
International	0	0	0

#### 17. Markets served by the entity:

#### a. Number of locations:

Location	Number
National (No. of states)	5
International (No. of countries)	13

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

9.57%

#### c. A brief on types of customers

The company serves manufacturers in the dyeing product category, specifically direct reactive, acids, and sulphur dyes. These dyes are utilized by the textile and leather industries for the production of various materials. Additionally, the company is involved in the generation and distribution of solar power to various industries and government entities as part of its business-to-business (B2B) operations.

#### IV. Employees

#### 18. Details as of the end of the financial year:

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

Sr.	Particulars		M	ale	Female	
No.	Particulars	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
		Employe	es			
1.	Permanent (D)	124	100	80.65	24	19.35
2.	Other than permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	124	100	80.65	24	19.35
		Worker	'S			
4.	Permanent (F)	210	209	99.52	1	0.48
5.	Other than permanent (G)	68	263	98.13	5	1.87
6.	Total workers (F + G)	478	472	98.74	6	1.26

#### b. Differently abled employees and workers:

Sr.	Particulars	Total (A)	M	ale	Female	
No.	No. Particulars		No. (B)	% (B/A)	No. (C)	% (C/A)
	Different	tly abled emp	loyees			
1.	Permanent (D)					
2.	2. Other than permanent (E)					
3.	3. Total employees (D + E)					
	Differe	ntly abled wo	orkers			
4.	Permanent (F)					
5.	5. Other than permanent (G)					
6.	Total workers (F + G)					

#### 19. Participation/inclusion/representation of women:

Deutieuleus	Total (A)	No. and % of females		
Particulars	Total (A)	No. (B)	% (B/A)	
Board of Directors	7	1	14.29%	
Key Management Personnel	5	0	0.00%	

#### 20. Turnover rate for permanent employees and workers:

Particulars	FY 2022-23 (Turnover rate in current FY)		-	Y 2021-202 er rate in cu		FY 2020-2021 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.88	20.41	24.00	9.14	9.09	9.13	14.43	31.58	17.24
Permanent Workers	20.18	0.00	20.09	5.95	0.00	5.90	7.56	0.00	7.39

#### V. Holding, subsidiary and associate companies (including joint ventures)

#### 21. (a) name of holding/ subsidiary/ associated companies/ joint ventures:

Sr. No.	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity
1	Bhageria & Jajodia Pharmaceuticals Private Limited	Subsidiary	51

Note A-1:- The name of holding / subsidiary / associates companies & Joint Ventures are as on March 31, 2023

#### (b) Do the entities indicated in the above table participate in the business responsibility initiatives of the listed entity? No

#### VI. CSR Details

22.	(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013	: Yes
	(ii)	Turnover (in lakhs ₹) as per 2023	: 50,149.18
	(iii)	Net worth (in lakhs ₹) as per 2023	: 36,372.59

#### VII. Transparency and disclosures compliances

23. Complaints/grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBRC):

	Grievance Redressal Mechanism in Place (Yes/No)	FY 2	022-23	FY 2021-22		
Stakeholder group from whom the complaint is received	If yes, then provide web-link for the grievance redress policy	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	
Communities	Yes Please Refer Note A-2	0	0	0	0	
Investors (other than shareholders)	NA	NA	NA	NA	NA	
Shareholders	Yes As per SEBI Listing Regulations	0	0	0	NA	
Employees and workers	Yes Please Refer Note A-3	0	0	0	NA	

Customers	Yes Please Refer Note A-4	0	0	0	NA
Value chain partners	Yes Please Refer Note A-5	0	0	0	NA
Others					

**Note A-2:** At our manufacturing locations, we ensure that there is regular engagement on a pro-active basis with the local communities and their representatives. As such there are no long-standing grievances at any of our locations.

In addition, any stakeholder can also submit any grievance through https://www.bhageriagroup.com/contact-us/

**Note A-3:** The Company has established a grievance resolution system for employees and workers. Complaints can be submitted via email, letter, oral, suggestion boxes etc. to the plant incharge or HR. Additionally, the Company has implemented a Whistleblower Policy to encourage employees to report concerns, wrongdoing, and irregularities without fear of retaliation.

The Whistleblower Policy is hosted on the Company's website at https://www.bhageriagroup.com/company-policies-2/

In addition, any employee and workers can also submit any grievance through https://www.bhageriagroup.com/contact-us/

**Note A-4**: Customer complaints and feedback are received by the Marketing Team, and attended to by them and the respective manufacturing facility. Complaints are tracked till closure. In review meeting, the details of all the complaints and the resolution status is shared, and corrective actions discussed to eliminate such issues in future.

In addition, any Customer can also submit any grievance through https://www.bhageriagroup.com/contact-us/

**Note A-5:** The Company has established a grievance resolution system for Value Chain Partners / Suppliers and they can submit any grievance through https://www.bhageriagroup.com/contact-us/

#### 24. 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:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	The rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	GHG Emissions	Risk	Non-compliance with local and international regulations regarding GHG emissions could lead to penalties and fines Increasing public awareness and concern about the environmental impacts of GHG emissions could lead to reputational damage for companies that are not taking action to reduce their emissions Dependence on high-emitting fossil fuels for energy and manufacturing processes could lead to increased emissions Supply chain risks associated with suppliers who do not meet emission reduction targets Increased costs associated with transitioning to low-emission technologies and processes	<ol> <li>Conducting a GHG inventory</li> <li>Setting target for carbon reduction</li> <li>Implementing low carbon technology</li> <li>Increasing efficiency and conservation efforts</li> <li>Encouraging suppliers to adopt emission reduction targets</li> <li>Employee education and engagement</li> <li>Public reporting</li> </ol>	<ol> <li>Negative:-</li> <li>Non-compliance with local and international regulations regarding GHG emissions could lead to penalties and fines.</li> <li>Increasing public awareness and concern about the environmental impacts of GHG emissions could lead to reputational damage for companies that are not taking action to reduce their emissions</li> <li>Dependence on high-emitting fossil fuels for energy and manufacturing processes could lead to increased emissions</li> <li>Increased costs associated with transitioning to low- emission technologies</li> </ol>



2.	Innovative Products & Services & Digitization	Opportunity	Growing demand for innovative and sustainable chemical products presents new business opportunities.		<ol> <li>Positive:-         <ol> <li>Increased market demand for innovative and sustainable chemical products can result in increased revenue and profits for companies that are able to successfully develop and market these products.</li> </ol> </li> <li>Development of sustainable chemical products can lead to long-term cost savings due to the reduction or elimination of negative environmental impacts, such as reduced waste disposal costs and lower regulatory compliance costs.</li> </ol>
3	Occupational Health and Safety	Risk	Exposure of workers to hazardous chemicals can lead to occupational hazards, injuries, long-term health problems, and potential lawsuits.	<ol> <li>Hazard elimination or substitution</li> <li>Engineering controls</li> <li>Administrative controls</li> <li>Personal protective equipment (PPE)</li> </ol>	Negative:- Exposure to hazardous health- care waste can result in disease or injury" which could lead to increased healthcare costs, loss of productivity, and increased insurance costs for employers and employee compensation.
4	Waste & Hazardous Material Management	Risk	Non-compliance with waste and hazardous material management regulations can lead to legal and financial penalties, stakeholder distrust, and decreased market access.	<ol> <li>Stay up-to-date with regulations</li> <li>Develop a waste management plan</li> <li>Implement employee training:</li> <li>Conduct regular audits and risk assessments</li> <li>Implement a crisis management plan</li> </ol>	<ul> <li>Negative:-</li> <li>1. Failure to comply with waste management laws can result in costly legal fees, fines, and penalties</li> <li>2. Can also lead to long-term reputational damage, which can impact a business's ability to attract customers and investors, thereby reducing market access and ultimately affecting financial performance.</li> </ul>
5	Business Strategy	Opportunity	Development of eco-friendly and sustainable products Incorporation of renewable energy sources and continuous improvement of energy efficiency Investment in research and development to create innovative products Partnership with suppliers to achieve responsible sourcing and build sustainable supply chains Expansion of business to reach new markets and diversify product portfolio		<b>Positive:-</b> The development of eco-friendly and sustainable products, incorporation of renewable energy sources, continuous improvement of energy efficiency, investment in research and development, partnership with suppliers to achieve responsible sourcing and build sustainable supply chains, and expansion of the business to reach new markets and diversify product portfolio, all presents financial implications both as risks and opportunities for businesses.

#### 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.

Sr. No.	Principle description
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all their stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure question	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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web-link of the policies, if available.		ht	tp://www.ł	ohageriag	roup.com	n/company	-policies-	2	
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.	-	-	Y ISO 45001 - 2018	-	-	Y ISO 14001- 2015	-	-	Y ISO 9001- 2015
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Y	Y	Y	Y	Y	Y	Y	Y	Y
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Y	Y	Y	Y	Y	Y	Y	Y	Y

#### Governance, leadership, and oversight

### 7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Dear Shareholders and Stakeholders,

I am honoured to present our company's Business Responsibility and Sustainability Report for the year. In this report, we outline our environmental, social, and governance (ESG) commitments, challenges, targets, and achievements.

ESG has always been at the core of our company's values and operations. As a chemical company, we recognize that our industry has the potential to impact the environment and society. Therefore, we have set aggressive ESG targets that are aligned with our overall business strategy and stakeholder expectations.

One of our most significant ESG-related challenges is reducing our carbon footprint.

We are working to reduce our energy consumption through sustainable practices and investments in green energy. Additionally, we are advancing sustainable production methodologies and promoting resource efficiency.

Our ESG targets include a commitment to achieving net-zero carbon emissions by 2050. We are proud to report that we have already made significant progress towards this goal. Over the past year, we have reduced our carbon emissions significantly by measures such as increased use of renewable energy, energy-efficient improvements, and the optimization of our production processes.

We also recognize our social responsibilities and are committed to creating a workplace that values diversity, equity, and inclusion. Our workforce is our greatest asset, and we aim to provide a safe and healthy work environment while also nurturing the professional development of our employees.

During the past year, we have introduced several initiatives aimed at promoting resource efficiency, reducing waste and emissions, and ensuring compliance with ESG regulations and standards. Our achievements in these areas are a testament to our commitment towards promoting sustainable business practices and a better future.

We will continue to monitor and update our ESG strategy in our ongoing efforts to promote sustainable growth, boost stakeholder trust, and create long-term value for all.

Sincerely, Suresh Bhageria

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	Mr. Suresh Bhageria, Executive Director & Chairman (WTD) Email: <u>Suresh@bhageriagroup.com</u> Telephone: 022 4043 6666 DIN: 00540285
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.	

#### 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				erly												
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies and follow-up action					YES								A	nnual	ly			
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances			V	Ve ad	here	to all	relev	ant la	ws in	the t	errito	ories v	vhere	we o	perat	te		
11. Has the entity carried out an independent assessment/ evaluation	P	1	P	2	P	3	P	4	P	95	F	6	Р	7	P	8	P	9
of the working of its policies by an external agency? If (Yes/No). If yes, provide the name of the agency.	by anNo, the Company internally reviews theIf yes,working of the above-mentioned policies.																	

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No) $% \left( \frac{1}{2}\right) =0$									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)				Not	Applic	able			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C: Principle-wise Performance Disclosure

We are publishing our first Business Responsibility and Sustainability Report (BRSR) for FY2023. As this is our first year, we are solely opting for essential indicators. However, we plan to cover the leadership indicators in the coming years.

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 programs on any of the principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in the respective category covered by the awareness programs
Board of directors	5 The Company has familiarized the Independent Directors	Industry Overview of each segment of the business, Governance Parameters, Risk Management and mitigation, Occupational Health & Safety, Financials, Internal Control.	100%
Key managerial personnel	137	Code of Conduct, Whistle blower Policy Insider Trading Program, Supplier/	100%
Employees other than BoD & KMPs		Customer Relation, Occupational Health & Safety, Working Condition, Human Right Policy, Child Labour,	Relevant people
Workers		Prevention of Sexual Harassment Environment, Health and Safety	

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							
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutionsAmount (In INR)Brief of the CaseHas an appeal be 							
Penalty									
Settlement		NI	L						
Compounding fees									
		Non-Monetary							
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Brief o	f the Case	Has an appeal been preferred? (Yes/No)				
Imprisonment		NI	1						
Punishment		NI	L						

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.

Yes, The Company's existing policies, including the Code of Conduct, Human Rights Policy, and Whistleblower Policy, encompass the Anti-Corruption & Bribery Policy. These policies demonstrate the Company's commitment, along with its management, to maintaining the highest ethical standards. They promote open and fair business practices while implementing effective systems to detect, counter, and prevent bribery and other corrupt business practices.

The above-mentioned policies are hosted on the Company's website at https://www.bhageriagroup.com/company-policies-2/

In addition, the any employees, partners, and stakeholders associated with our company submit any grievance through <a href="https://www.bhageriagroup.com/contact-us/">https://www.bhageriagroup.com/contact-us/</a>

### 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 2022-23	FY 2021-22
Directors		
KMPs	NUL	NIII
Employee	NIL	NIL
Workers		

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

Particulars	FY 20	22-23	FY 2021-22	
Particulars	Number Remarks		Number	Remarks
Number of complaints received in relation to issue of conflict of interest of the directors			N	
Number of complaints received in relation to issue of conflict of interest of the KMPs		IL	N	IL I

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

#### 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 2023	FY 2022	Details of improvements in environmental and social impacts
R&D	-	-	-
Сарех	-	10.6%	Spray dryer for wastewater treatment to achieve zero liquid discharge (ZLD).

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

Yes, The Company prioritizes strong supplier relationships and upholds high standards of business integrity, health, safety, human rights, and environmental protection. Through proactive engagement and analysis, the Company assesses the

overall social, economic, and environmental impact of its procurement operations. This helps mitigate risks within its complex supply chain. With regular engagement and a standardized questionnaire, the Company tracks and addresses environmental and social impacts of key suppliers, aiming to minimize negative effects on business, environment, and society.

#### (b) If yes, what percentage of input was sourced sustainably?

~ 40% of our sourcing is done through renowned suppliers. All these suppliers have their internal system of sustainability, which is followed.

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.

Waste type	Waste management procedure in place
Plastic (including packaging)	Damaged material is brought back to the plant and reprocessed as per SOP through a contracting process. For exported material, customers are required to safely dispose of the product as per local regulations.
E-waste	All E-waste generated in-house is handed over to certified vendors for safe disposal.
Hazardous Waste	Hazardous waste is categorized as per the Rules and is sent to the authorized end users for utilizing the same and converting it into useful products. The remaining hazardous waste is sent for proper disposal at the Pollution Control Board's authorized facilities.
Other Waste	NA

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 EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

The Company is actively pursuing registration in the Extended Producer Responsibility (EPR) portal of CPCB (Central Pollution Control Board). However, it is important to note that the Company manufactures intermediate products, which serve as input materials for its customers' final product manufacturing processes. Consequently, the packaging materials associated with these intermediate products are considered pre-consumer plastic waste, which is subsequently recycled by the customers through certified recyclers.

#### 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.

		% of employees covered by									
	Total	Health in:	surance	Accident i	insurance	Maternity benefits		Paternity benefits		Daycare facilities	
Category (A)	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
				Perm	anent emp	loyees					
Male	100	-	-	43	44.3	-	-	-	-	-	-
Female	24	-	-	-	-	-	-	-	-	-	-
Total	124	-	-	43	34.68	-	-	-	-	-	-
				Other than	permanen	t employees	5				
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

		% of employees covered by									
	Tatal	Health ins	urance	Accident i	nsurance	Maternity benefits		Paternity benefits		Daycare facilities	
Category	Total (A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
				Per	manent wo	orkers					
Male	209	-	-	101	48.33	-	-	-	-	-	-
Female	1	-	-	1	100	-	-	-	-	-	-
Total	210	-	-	102	48.57	-	-	-	-	-	-
				Other tha	n permane	ent workers					
Male	263	-	-	203	77.19	-	-	-	-	-	-
Female	5	-	-	5	100	-	-	-	-	-	-
Total	268	-	-	208	77.61	-	-	-	-	-	-

#### 2. Details of retirement benefits.

		FY 2022-23		FY 2021-22				
Benefits	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	19%	49%	Yes	24%	55%	Yes		
Gratuity	100%	100%	Yes	100%	100%	Yes		
ESI	15%	45%	Yes	17%	48%	Yes		
Others -please specify	-	-	-	-	-	-		

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.

At present, the Company does not employ individuals with disabilities. However, whenever necessary, provisions will be made to ensure easy access for differently abled employees, following the guidelines outlined by the Rights of Persons with Disabilities Act, 2016.

### 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.

Yes. Company's Code of Conducts & Ethics nurtures an inclusive culture that does not discriminate on the basis of religion, gender, caste or disabilities and has a policy for equal opportunity for all, as per the Rights of Persons with Disabilities Act, 2016

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

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

## 6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers (Permanent workers, Other than permanent workers, Permanent employees, Other than permanent employees)? If yes, give details of the mechanism in brief.

Permanent Worker	Yes
Other than Permanent Workers	(Please refer Note A-6)
Permanent Employees & Other than Permanent Employees	

**Note A-6:-** Yes, the Company is committed to providing a safe and conducive work environment to all of its employees and workers, and has a mechanism to receive and redress grievances for its employees and stakeholders.

#### Mechanism:

- a) Employees are encouraged to share their concerns via email, letter, oral, suggestion boxes etc. to the Plant In-charge/HR. An answer is expected within 48 hours from the date of reporting the concerns.
- b) In case the employee is not satisfied with the answer of Plant In-charge/HR, or answer is not received within the stipulated time, the employee can present his case to the Site Head. An answer is expected within 3 days from the Site Head.
- c) In case the employee is not satisfied with the answer of Site Head, the aggrieved employee can request to forward his case to the Policy Administrator/Vigilance Officer as the case may be, with a copy to Chairperson of the Audit Committee, which shall make its recommendations within 7 days.
- d) The Policy Administrator/Vigilance Officer will assess the complaint and on being satisfied as to the seriousness and credibility, direct the complaint for further investigation.
- e) After completion of investigation, the final decision is communicated to the employee, within reasonable time period and in any case within 90 days from date of receipt of the Complaint.

Additionally, the Company has implemented following policies to ensure amicable work environment which can be accessed from the Link https://www.bhageriagroup.com/company-policies-2/

- Whistleblower Policy
- Anti Sexual Harassment Policy
- Human Rights Policy

Over and above, the Company has safety committee to manage and ensure conducive work environment.

#### Note:

- 1. If any complaint is outside the purview of the Company's Code of Conduct & Ethics is informed back to the complainant.
- 2. If any complaint received against Senior Management and/or Vigilance Officer will be investigated as per the direction given by Audit Committee.
- 3. If any Complaint does not merit any investigation, shall be closed by the Policy Administrator/Vigilance Officer.

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

		FY 2022-23			FY 2021-22	
Particulars	Total employees / workers in the respective category (A)	No. of employees / workers in the 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 association (s) or union (D)	% (D/C)
Total permanent employees	124	0	0	126	0	0
Male	100	0	0	101	0	0
Female	24	0	0	25	0	0
Total permanent workers	210	0	0	228	0	0
Male	209	0	0	227	0	0
Female	1	0	0	1	0	0

#### 8. Details of training given to employees and workers:

		FY 2022-23					FY 2021-22			
Category	On health an Total Safety measu			On skill upgradation		Total	On health and Safety measures		On skill upgradation	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	(D)	Number (E)	% (E/D)	Number (F)	% (F/D)
				Employee	es					
Male	100	36	36.00	2	2.00	101	34	33.66	13	12.87
Female	24	5	20.83	-	-	25	5	20.00	-	-
Total	124	41	33.06	2	1.61	126	39	30.95	13	10.32
				Workers	5					
Male	209	163	77.99	26	12.44	227	112	49.34	-	-
Female	1	1	100.00	-	-	1	1	100.00	-	-
Total	210	164	78.10	26	12.38	228	113	49.56	-	-

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

Catazami		FY 2022-23		FY 2021-22			
Category	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)	
		Employ	ees				
Male	100	0	0	101	0	0.00	
Female	24	0	0	25	0	0.00	
Total	124	0	0	126	0	0.00	
		Worke	ers				
Male	209	0	0	227	0	0.00	
Female	1	0	0	1	0	0.00	
Total	210	0	0	228	0	0.00	

#### 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, the Safety & Health Management system covers activities across all manufacturing locations, offices, research laboratories and supply chain partners. The Safety Management system covers all employees, contractors, visitors and relevant stakeholders.

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

The Company has a process for Risk Management which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention and business continuity. Considering the hazards associated with operations and hazardous chemicals used, sites have deployed structured Hazard Assessment, Risk Assessment and Management Process - both qualitative and quantitative which is regularly reviewed and mitigation plans are put in place for high-risk areas. The process also considers roles and responsibilities, monitoring control measures, competency training and awareness of individuals associated with such activities. Formal risk assessment training has been provided as appropriate. For all activities including routine or non-routine (permit / project activities) hazards are identified by a trained cross-functional team and risk assessment and management is done through Hazard Identification and Risk Assessment (HIRA) / Standard Operating Procedure (SOP) which is referred before starting any activity. The Company also has procedures for process safety and functional safety. Identified hazards and associated risks are addressed through operational control measures using hierarchy of control approach. On a day-to-day basis unsafe conditions and hazards for employees & workers including contractual workers are also identified by Departmental Heads. The storage and handling of hazardous chemicals such as ammonia, flammable materials like methanol, and sulfur are recognized as the primary process hazards at the site. To address these risks, the Company has conducted Quantitative Risk Assessment, HAZOP study, and

engineering reviews by external/internal experts, as necessary.

#### c. Whether you have processes for workers to report work-related hazards and to remove themselves from such risks.

Yes, we encourage our employees to report near-miss incidents which is analyzed by Plant In-charge, Safety Supervisors etc. All sites have specific procedure for reporting of work-related hazard, injuries, unsafe condition and unsafe act.

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

Yes, Employees are covered in line with the Policy of the Company. In addition, the Company has periodic medical examinations drive.

#### 11. Details of safety-related incidents.

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR)	Employee	3	0
(Per one million-person hours worked)	Worker	8	0
Total recordable work-related injuries	Employee	0	6
	Worker	9	10
No. of fatalities	Employee	1	0
	Worker	2	0
High-consequence work-related injury or ill-health	Employee	0	0
(Excluding fatalities)	Worker	0	0

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

Following measures are taken by Company to ensure a safe & healthy workplace:

- Hazard identification, Risk Assessment, and Management follow the Hazard Identification and Risk Assessment (HIRA) Procedure.
- > The Hierarchy of controls is adhered to for implementing risk control measures. Control Plans corresponding to the level of risk are implemented before commencing any job. No job is carried out until risks are brought to an acceptable range, which is ensured through the work permit system.
- Safety Committees are established to assess the adequacy of safety resources and to offer support for the deployment of the safety management system.
- A safe and healthy system of work is maintained through regular safety audits, inspections, mock drills, safety surveys, and safety training conducted across all sites.
- > A suggestion box is deployed at the site to encourage further improvements towards a safe and healthy work environment.

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

		FY 2022-23	FY 2021-22			
Particulars	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	0	0	Nil	0	0	Nil
Health & safety	0	0	Nil	0	0	Nil

#### 14. Assessments for the year:

Particulars	% 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.
  - Safety-related accidents undergo thorough investigation, and the insights from the investigation reports are shared with all departmental heads to implement corrective actions and prevent the recurrence of such incidents.
  - > The effectiveness of the deployed corrective actions is assessed during safety audits.
  - Significant risks and concerns identified during Health and Safety Practices assessments are addressed through the hierarchy of management.

#### 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.

We recognize the significance of stakeholders in shaping our strategy's success. Our engagement process involves identifying key internal and external stakeholders and analyzing their impact on our business, as well as our influence on them. This collaborative approach fosters strong relationships and aligns our strategies with their concerns for mutual benefit.

#### 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
Shareholders	No	Annual General Meeting, Stock Exchange Disclosures, Quarterly and Half yearly Results Publication, Email Communications, Letters, Complaints and Resolutions, Company Website.	<ul> <li>AGM- Annual</li> <li>H/ Y Results- Half yearly</li> <li>Q/ Y Results-Quarterly</li> <li>Others- Ongoing</li> </ul>	Financial Results, Dividends, Induction of Board members, Changes in shareholding, Company's growth plan etc.
Employees	No	Meetings, Wellness initiatives, Ongoing awareness, Lo		Performance Management, Improvement areas, Training and awareness, Long Term Strategy, Health & Safety engagement etc
Customers	No	Awareness Programs, Customer Meets, Plant visits, Trade body membership, Complaints management, Conferences, Website etc.	Ongoing	Target setting, Product quality & availability, New product launches etc.
Suppliers and Vendors	No	Awareness Programs, Plant visits, Trade association meets, satisfaction surveys, Seminars, Grievance handing mechanism etc.	Ongoing	Delivery schedule, Product & Service quality, Payments, ESG consideration (sustainability, safety checks, compliances, ethical behavior) etc.
Government	No	Meetings with local administration/ state government authorities through seminars and on need basis, emails and meetings, Regulatory audits/ inspections etc.	Need basis	Discussions with regard to various regulations, amendments, inspections, approvals and assessments; Govt. Policies etc.
Communities	Yes	Community visits and projects, partnership with local charities, volunteerism, seminars / conferences	Ongoing	Training & Employment, Water management, Community development, Livelihood support, disaster relief 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:

		FY 2022-23		FY 2021-22			
Category	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)	
Employees							
Permanent	124	0	0.0	126	0	0.0	
Other than permanent	0	0	0.0	0	0	0.0	
Total employees	124	0	0.0	126	0	0.0	
		Wor	kers				
Permanent	210	0	0	228	0	0.0	
Other than permanent	268	0	0	314	0	0.0	
Total employees	478	0	0	542	0	0.0	

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

Catagonia	FY 2022-23						
Category	Total (A)	Total (A)     Equal to minimum wage       No. (B)     % (B/A)		More than m	ninimum wage		
				No. (C)	% (C/A)		
	Employees						
	Permanent						
Male	100	0	0.0	100	100.00		
Female	24	0	0.0	24	100.00		
		Other than	permanent				
Male	0	0	0.0	0	0.0		
Female	0	0	0.0	0	0.0		
		Wo	rker				
		Perm	anent				
Male	209	0	0.0	209	100.00		
Female	1	0	0.0	1	100.00		
	Other than permanent						
Male	263	0	0.00	263	100.00		
Female	5	0	0.00	5	100.00		

Category		FY 2021-2022					
	Total (D)	Equal to mi	nimum wage	More than m	inimum wage		
		No. (E)	% (E/D) No. (F)		%(F/D)		
	Employees						
	Permanent						
Male	101	0	0.00	101	100.00		
Female	25	0	0.00	25	100.00		
		Other than	permanent				
Male	0	0	0.00	0	0.00		
Female	0	0	0.00	0	0.00		
		Wa	rker				
		Perm	anent				
Male	227	0	0.00	227	100.00		
Female	1	0	0.00	1	100.00		
	Other than permanent						
Male	309	0	0.00	309	100.00		
Female	5	0	0.00	5	100.00		

**Note A-7:**- The Company ensures that all its employees and workers receive wages higher than the prescribed minimum wage. The minimum wage rates vary across states, sectors, skills, regions, and occupations due to diverse factors. As a result, there is no uniform minimum wage rate nationwide, and each state follows its revision cycle.

To comply with the Minimum Wages Act and Rules, the Company adheres to the minimum wage notification issued by the respective Central and State bodies for different establishments. This commitment ensures that employees are remunerated according to the applicable minimum wage standards in their respective regions.

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

		Male	Female		
Particulars	Number	Median remuneration / salary / wages of respective category (₹ in lakhs)	Number	Median remuneration / salary / wages of respective category (₹ in lakhs)	
Board of Directors (BoD)	6	6.8	1	2.7	
Key managerial personnel	2	10.5	0	0.0	
Employees other than BoD and KMP	98	5.2	24	4.5	
Workers	209	2.7	1	1.9	

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

Yes, the Company has adopted a Human Rights Policy, which can be accessed from the Link <a href="https://www.bhageriagroup.com/company-policies-2/">https://www.bhageriagroup.com/company-policies-2/</a>

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

The mechanism to redress grievances under Human Rights is same as for other grievances.

a. On receipt of any concerns via email, letter, oral, suggestion boxes etc. to the Plant In-charge/HR. An answer is expected within 48 hours from the date of reporting the concerns.

- b. In case the employee is not satisfied with the answer of Plant In-charge/HR, or answer is not received within the stipulated time, the employee can present his case to the Site Head. An answer is expected within 3 days from the Site Head.
- c. In case the employee is not satisfied with the answer of Site Head, the aggrieved employee can request to forward his case to the Policy Administrator/Vigilance Officer as the case may be, with a copy to Chairperson of the Audit Committee, which shall make its recommendations in 7 days.
- d. The Policy Administrator/Vigilance Officer will assess the complaint and on being satisfied as to the seriousness and credibility, direct the complaint for further investigation.
- e. After completion of investigation, the final decision is communicated to the employee, within reasonable time period and in any case within 90 days from date of receipt of the Complaint.

Records of the actions taken are documented and subjected to review by Chairman and Audit Committee.

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

		FY 2022-23		FY 2021-22			
Particulars	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	Nil	0	0	Nil	
Discrimination at workplace	0	0	Nil	0	0	Nil	
Child labour	0	0	Nil	0	0	Nil	
Forced labor/Involuntary labor	0	0	Nil	0	0	Nil	
Wages	0	0	Nil	0	0	Nil	
Other human rights-related issues	0	0	Nil	0	0	Nil	

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

#### Whistle blower policy provides for the following protection:

- Whistle blower complaint is a protected disclosure and the Complainant can choose to remain anonymous.
- The Policy Administrator/Vigilance Officer has to protect the identity of the whistle blower.
- The whistle blower is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behavior on account of whistle blower.

#### Anti - Sexual Harassment Policy provides following protection:

- The Internal Complaint Committee has a women member to provide additional comfort to the victim.
- The parties (victim and the alleged harasser) are advised to refrain from communication with each other in all possible ways, during the period of investigation.
- The Company is determined to prevent retaliation, victimization, additional harassment, intimidation, humiliation, character assassination or reprisal in any manner of the complainant or any witnesses. In certain cases, the identity of the complainant is kept confidential.

#### HR Policy for Prevention of Workplace Harassment provides the following protection:

• Any retaliation or threat of retaliation against any complainant is considered as a violation of the Code of Conduct of the company and will necessitate appropriate disciplinary action.

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

No

#### 9. Assessments of the year

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	No child labour in employment
Forced/involuntary labor	No forced/involuntary labour in employment
Sexual harassment	100% by Internal Complaints Committee
Discrimination at workplace	100%
Wages	100% by internal audit
Others – Please specify	-

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

There were no audit concerns in the above areas from assessments in FY 2022-23.

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

#### **Essential Indicators**

1. Details of total energy consumption (in GJ) and energy intensity

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	68,355	81,287
Total fuel consumption (B)	153678614.9	190670997.2
Energy consumption through other sources (C)	19,381	22,918
Total energy consumption (A+B+C)	15,37,66,350	19,07,75,202
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.03	0.05
Energy intensity (optional) (Total energy consumption/FTE) in MWh/FTE		

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 independent assessment/ evaluation/assurance has been carried out by an external agency

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.

NA

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source in kiloliters		
i. Surface water	9450	7769
ii. Groundwater	1184	0
iii. Third party water	297843	358079
iv. Seawater / desalinated water	0	0
v. Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	308477	365848
Total volume of water consumption (in kiloliters)	308477	365848
Water intensity per rupee of turnover (Water consumed / turnover)	0.00005	0.00009
Water intensity (optional) - the relevant metric may be selected by the entity		

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

No independent assessment /evaluation /assurance has been carried out by any external agency

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

As a chemical company, the Bhageria Group is committed to responsible business practices, and to achieve this, we have implemented a comprehensive Zero Liquid Discharge (ZLD) mechanism. This mechanism incorporates the installation of advanced wastewater treatment technologies and a multi-stage treatment process, ensuring complete recovery and reuse of treated water.

The ZLD mechanism operates on the principle of "Reduce, Recover & Reuse." Firstly, we have minimized our water consumption to the essential level required for our production processes. Subsequently, our treatment facility employs a combination of physical, biological, and chemical treatments to recover various components from wastewater, such as salts and metals, which are then recycled as raw materials in our production processes. Lastly, our treated water is reintroduced into our manufacturing processes, resulting in minimal liquid waste discharge.

We take pride in the fact that our ZLD mechanism covers all our manufacturing plants and facilities. Moreover, to ensure compliance with all applicable regulations and standards, we conduct regular audits and evaluations of our ZLD system. Through these efforts, we demonstrate our dedication to environmentally sustainable practices and responsible management of water resources.

#### 5. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2022-23	FY 2021-22
NO <sub>2</sub>	(MT/Year)	0.824868153	0.20211305
SO <sub>2</sub>	(MT/Year)	134.9427476	77.4394777
Particulate matter (PM)	(MT/Year)	30.531202	20.4789679
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – ozone-depleting substances (HCFC - 22 or R-22)		-	-

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, Sadekar Enviro Eng. Private Limited

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

Parameter	Unit	FY 2022-23	FY 2021-22
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes of CO2 eq.	2580662.523	134113.4657
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes of CO2 eq.	3916.91295	14420.90628
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric Tonnes of CO2 eq./Million	0.000433493	0.000037209
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity		-	-

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

No independent assessment/ evaluation/assurance has been carried out by an external agency

#### 7. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.

The company has made significant strides towards lowering our carbon footprint through various initiatives. Some of the examples are:

- The Company has installed a Sulphuric Acid Plant with CO-GEN Technology, featuring a 1 MW steam-operated Turbine with back pressure steam. This turbine efficiently generates electricity for the existing Dye Intermediates Plant, resulting in the discontinuation of the coal-fired boiler, reducing emissions and promoting eco-friendliness.
- The company has taken another environmentally conscious step by setting up a 4 MWp Ground Mounted Solar Plant in Kombhalne. This solar plant caters to the captive consumption needs of the existing Dye Intermediates Plant, significantly reducing electricity consumption and contributing to the conservation of energy resources.

With a strong commitment to sustainability and cost-saving measures, the company remains dedicated to exploring and implementing various avenues for efficient energy utilization, ensuring a greener and more responsible future.

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

Parameter	FY 2022-23	FY 2021-22
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	13867.436 MT	16949.375 MT
Other Non-hazardous waste generated (H). (Carton Box, White Paper, Book Cover Paper, Iron, Steel)	273.09 MT	487.98 MT
Total (A+B + C + D + E + F + G+ H)	14140.526 MT	17437.355 MT

### For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category of waste	FY 2022-23	FY 2021-22
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)

Category of waste	FY 2022-23	FY 2021-22
(i) Incineration	0.616 MT	0.325 MT
(ii) Landfilling	1368.78 MT	1916.76 MT
(iii) Other disposal operations	12498.04 MT	15032.29 MT
Total	13867.436 MT	16949.375 MT

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

No independent assessment/ evaluation/assurance has been carried out by an external agency

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.

Bhageria takes pride in its well-equipped quality control laboratory and dedicated R&D team, utilizing advanced technology analytical devices for rigorous quality assurance at every stage of the manufacturing process. Our commitment to environmental responsibility is reflected in our comprehensive waste management system, where different types of waste are segregated,

treated on-site, and recovered, re-used, or recycled according to our sustainability policy. We have also implemented a meticulous procedure to minimize waste generation at its source, resulting in reduced treatment costs and a more sustainable approach.

An impressive sustainability initiative includes the installation of a sulphuric acid plant with a waste heat recovery boiler and back pressure steam turbine. This setup not only enables the acid plant to generate its electricity, promoting self-sufficiency and energy efficiency, but also allows us to share surplus energy with another manufacturing unit, eliminating the need for coal-fired steam boilers and reducing overall carbon emissions. Through technological advancements, responsible waste management, and energy-efficient solutions, Bhageria continues to lead the way in sustainable practices. We remain committed to making a positive impact on the environment while maintaining the highest standards of quality in our operations.

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.

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

11. 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)	Result communicated in public domain (Yes/no)	Relevant web link
			NA		

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 there under (Y/N). If not, provide details of all such non-compliances.

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

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. 6 (Six)
  - 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.

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Chemicals, Cosmetics & Dye Export Promotion Coucil (CHEMEXCIL)	National
2	Gujarat Dyestuff Manufacture Association (GDMA)	State
3	Tarapur Industrial Manufacture Association (TIMA)	State
4	Vapi Industrial Association (VIA)	State
5	Vapi Green Enviro Limited	State
6	Mumbai Waste Management Limited	State

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 actions taken	
	NA		

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
		NA			

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

Sr. No	No. of projects for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)	
	NA						

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

At our manufacturing locations, we ensure that there is regular engagement on a proactive basis with the local communities and their representatives. As such there are no long-standing grievances at any of our locations.

In addition, any stakeholder can also submit any grievance through https://www.bhageriagroup.com/contact-us/

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

Particulars	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/small producers	~ 10%	~ 10%
Sourced directly from within the district and neighboring districts	~ 85%	~ 82%

#### 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 complaints and feedback are received by the Marketing Team, and attended to by them and the respective manufacturing facility. Complaints are tracked till closure. In review meeting, the details of all the complaints and the resolution status is shared, and corrective actions discussed to eliminate such issues in future.

In addition, any Customer can also submit any grievance through https://www.bhageriagroup.com/contact-us/

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

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

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

Particulars	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

Particulars	Number	Reasons to recall
Voluntary recall	NIL	NIL
Forced recall	NIL	NIL

### 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.

Yes, the Company has implemented the policies on Cyber Security and Data Privacy which can be accessed from the Link <a href="https://www.bhageriagroup.com/company-policies-2/">https://www.bhageriagroup.com/company-policies-2/</a>

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 by regulatory authorities on the safety of products/ services.

NA