Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity : L17124MH1986PLC166615
2. Name of the Listed Entity: Indo Rama Synthetics (India) Limited
3. Year of incorporation :- 1986
4. Registered office address:- A-31, MIDC Industrial Area, Butibori, Nagpur - 441122, Maharashtra, India
5. Corporate address: Plot No. 53 & 54, Delhi Press Building, Phase-IV, Udyog Vihar, Gurugram- 1220015 Haryana, India
6. E-mail :- manishk.rai@indorama-ind.com
7. Telephone :- + 91-124-4997000
8. Website :- www.indoramaindia.com
9. Financial year for which reporting is being done : 1st April, 2023 to 31st March, 2024
10. Name of the Stock Exchange(s) where shares are listed:-
    i) BSE Limited
    ii. National Stock Exchange of India Limited
11. Paid-up Capital:- ₹ 261.11 Crores
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:
    a) Name:- Mr. Sanjay Thapliyal
    b) Designation- Whole- Time Director
    c) sanjay.thapliyal@indorama-ind.com
    d) Telephone-+91-7104 663000/01
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 financial Disclosures made in this report are standalone basis, and are excerpted from the Company's Report and Accounts 2024. The data related to social performance is on standalone basis. The environmental disclosures are based on performance of Company's business.
14. Name of assurance provider:- N/A
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
	Manufacturing	Manufacturer of Polyester Staple Fibre, Partially Oriented Yarn, Draw Texturised Yarn, Fully Drawn Yarn, and Polyester Chips	98.98%

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	Polyester Staple Fibre	20302	9%
2	Polyester Filament Yarn	13999	46%
3	Draw Texturised Yarn	13999	24%
4	Polyester Chips	20131	20%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	One	Five	Six
International	None	None	NA

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	20*
International (No. of Countries)	34

*Includes 17 states and 3UTs

b. What is the contribution of exports as a percentage of the total turnover of the entity : 9.20% of the Total Operating Revenue of the Company.

c. A brief on types of customers

The Company's business is manufacturing of Polyester Staple Fibre, Partially Oriented Yarn, Draw Texturised Yarn, Fully Drawn Yarn, and Polyester Chips. Its major clients include Yarn Spinners, Fabric Weavers & Knitters, Non Woven Fabric Manufactures as well.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1	Permanent (D)	857	842	98%	15	2%
2	Other than Permanent (E)	13	11	85%	2	15%
3	**Total employees (D + E)**	**870**	**853**	**98%**	**17**	**2%**
	WORKERS					
4	Permanent (F)	586	586	100%	0	0%
5	Other than Permanent (G)	1586	1540	96%	46	3%
6	**Total workers (F + G)**	**2172**	**2126**	**98%**	**46**	**2%**

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel	3	Nil	Nil

22. 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	11.72%	0.23%	11.95%	9.35%	0%	9.35%	7.67%	0%	7.67%
Permanent Workers	3.88%	0.00	3.88%	3.28%	0%	3.28%	1.43%	0%	1.43%

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 companies/ joint ventures	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Indorama Yarns Private Limited	Subsidiary	100%	No
2.	Indorama Ventures Yarns Private Limited	Subsidiary	100%	No
3.	Indorama Sustainable Polymers (India) Private Limited	Subsidiary	100%	No
4.	Indorama Sustainable Polyester Yarns Private Limited	Subsidiary	100%	No

VI. CSR Details

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

(ii) Turnover (in ₹) : 3706.71 Crores

(iii) Net worth (in ₹) : 434.22 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 complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)#	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Nil	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Nil	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	3	Nil	Resolved	3	NIL	Resolved
Employees and workers	Yes	Nil	Nil	-	Nil	Nil	-
Customers	Yes	Nil	Nil		Nil	Nil	-
Value Chain Partners	Yes	Nil	Nil		Nil	Nil	-
Other (please specify)	-	Nil	Nil		Nil	Nil	-

The policies guiding Indo Rama conduct with all its stakeholders including grievance mechanism are available on the Company's website. The link to Policies: https://indoramaindia.com/policies.php

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change Adaptation	R	Global warming and the subsequent need for adaptive measures can profoundly affect Indo Rama Synthetics (India) Limited operational activities. Severe weather phenomena like storms can disrupt supply chains, damage infrastructure and machinery, and increase costs. Alongside these effects, future regulatory stipulations could further amplify regulatory risks, impacting the company's functions.	Indo Rama Synthetics India Limited understands the potential risks of climate change and has strategically taken steps to mitigate them and enhance the resilience of its business model.	Negative
2	Waste Risk Management	R	The issue of waste management poses a risk for the Company, primarily due to its potential environmental and regulatory consequences. If waste management practices are inadequate, it can result in environmental contamination, statutory non-compliance, and damage to the company's reputation. Indo Rama Synthetics (india) Limited can mitigate these risks by effectively addressing waste management to minimise its environmental footprint, ensure regulatory compliance, and explore potential avenues for resource recovery through circular economic Practices	The issue of waste management poses a risk for Indo Rama Synthetics (India) Limited primarily due to its potential environmental and regulatory consequences. If waste management practices are inadequate, it can result in environmental contamination, statutory non-compliance, and damage to the company's reputation. Company can mitigate these risks by effectively addressing waste management to minimise its environmental footprint, ensure regulatory compliance, and explore potential avenues for resource recovery through circular	Negative
3	Resource Opportunity efficiency	O	Resource efficiency offers a significant opportunity for the Company to optimise resource usage and substantially reduce waste generation due to the scale of its operations. By using energy, water, and raw materials optimally, the Company can enhance operational efficiency, reduce costs and minimise environmental impact. This approach aligns with the company's sustainability objectives and strengthens its competitive edge.	Through the use of efficient technologies, process improvements, and responsible consumption practices, Company aims to optimise resource use and reduce inefficiencies.	Positive
4	Health & safety	R	Occupational Health and Safety represent significant risks for Company due to its labour-intensive manufacturing processes. The company's operations are susceptible to the risk of injuries resulting from equipment failures and human errors.	The Company provides training programmes to workers and employees and is committed for zero harm to its employees and workers.	Negative
5	Human Rights and Labour Conditions	R	Human rights violations represent a potential risk for Company due to its extensive supply chain and labour-intensive operations.	Indo Rama has always been committed to foster a culture of caring and trust. This is embedded in its various corporate policies like Environment, Health and safety (EHS) Policy, Whistle blower policy, protection of Women's Rights at Workplace Policy and the code of conduct.	Negative
6	Waste & Water Affluents	Risk	Access to a seamless supply of quality water is pivotal to our business functions. Water scarcity can impact our operations and result in supply chain disruptions.	Company has initiated numerous actions to strengthen water stewardship. The company focuses on water conservation, treatment, and reuse. It aspires to lower its water consumption through continuous investments in advanced technologies and process improvements.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Date Security, Privacy and Cyber Security	R	Most companies today are conducting business using public Internet. Even though B2B may be relatively secure considering limited exposure, yet it still requires opening up of doors to enable such transactions. While all attempts are made to secure systems, yet with the advent of new technologies, the adversaries are seeking new means to bypass the security measures and enter the system. It is no more related to technical controls and with people being the weakest link, attempts to break the barriers through social engineering is on the rise.	The organization has onboarded one of the Big-4 consulting firms to manage the infrastructure and business applications. While several technical controls were in place that worked in isolation, a SIEM tool is being implemented to integrate the alerts from various systems and enable better insights to the operating environment. End user cyber security training program is conducted to ensure staff are well informed of the risks and means to curb or directions for subsequent actions in case of a security incident.	Negative
8	Ethics and compliance	O	An organization like ours, focusing on ethics and compliance creates a cordial business environment that helps in employee loyalty, thereby reducing attrition and assisting in attracting talent.	N/A	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

P2 Businesses should provide goods and services in a manner that is sustainable and safe.

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

P4 Businesses should respect the interests of and be responsive to all its stakeholders.

P5 Businesses should respect and promote human rights.

P6 Businesses should respect and make efforts to protect and restore the environment.

P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8 Businesses should promote inclusive growth and equitable development.

P9 Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1.	a. Whether your 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	https://indoramaindia.com/policies.php								
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) adopted by your entity and mapped to each principle.	The policies are based on prescribed principles, conformance to the spirit of international standards like ISO 9001, 14001, 45000, BIS, OEKOTEX								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have identified key performance indicators (KPI) for the material issues finalized through the stakeholders engagements and materiality assessment. The goals and targets against these KPIs are currently under development.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	Performance of each of the principles is reviewed periodically by various committees led by the Management and Board of Directors.								
Governance, leadership, and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure).	At Indo Rama Synthetics (India) Ltd., we have always believed in driving business with purpose. Through reporting, we would like to communicate to our stakeholders our progress on environment, Social and Corporate Governance performance. Sustainability enables business to thrive in dynamically changing environments. Innovation and adaptation will be key to overcoming challenges and building resilience, especially in the ever- changing environments around us. We believe Sustainability is a journey, and while we belief there is more work to be done, we are also poised to take up challenges and improvements through transforming our ways of doing business. We aim to build resilience in our business and among our stakeholders, and we monitor our activities and their environment and social impacts to ensure that we create value for all stakeholders.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies).	DIN: 00206807 Name: Mr. Om Prakash Lohia Designation: Chairman and Managing Director Telephone No.: 91-124-4997000 E-Mail ID: omprakash.lohia@indorama-ind.com								
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.	Yes. The Company's Business Responsibility and Sustainability Reporting Committee is responsible for sustainability related issues.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by the Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies and follow-up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	All the policies are reviewed periodically or on a need basis by departments heads, business heads, senior management personnel/ respective communities and placed before BoD as and when required. In the assessment, the efficacy of these policies is also reviewed and necessary changes to policies and procedures are implemented.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company complies with the extant regulations as applicable. In case of any non-compliance, the Company investigates and rectifies the issues.								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	N	N	N	N	N	N	N	N	N

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
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)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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 a respective category covered by the awareness programmes
Board of Directors	10 manhours	Business, Strategy, risk and update of laws	100%
Key Managerial Personnel	30 manhours	Business, Strategy, risk and update of laws Related Party Transaction	100%
Employees other than BoD and KMPs	01	Leadership Program	92%
Workers/officer	170	QMS awareness program Stress Management Program Frist aid training LSS White Belt,, Yellow Belt, Green Belt & Purple Belt Program Train the trainers Training Program SMED Training Program Work Ethics & Attitudinal change program Bearing awareness Training program Golden Safety Rules Training Program POKA YOKE Training Program ISO QMS, OHMS, EMS Awareness Training Program IVL Leadership Program Self-development Program Suggestions & Kaizens Felicitations EHS standards Training Program Industrial Safety & Ergonomics POSH Training Corporate Governance Training Program Program on lung disease Communication skill & Interpersonal Skill 5S Concept Training Program Training On Human Rights Testing Process & Quality Control BBS Training Program Change Management Program Factory Act 1948 First Aider Training Program IMS Training Program IVEX Champions Training Program Scratches Demonstration Technology On Wheel on job training for engineers Meditation Program Awareness Program on diabetic patient Workshop on noise vaibration	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):

The Company had no monetary and Non-monetary fines/penalties/punishment/award/compounding fees/settlement amount in proceedings (by entity or by Directors/KMPs) with regulators /law enforcement agencies /judicial institutions, in the Financial year 23 on materiality threshold.

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

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 of any practice that may be classified as corruption, bribery or giving or receipt of bribes and the same has been mentioned in the Anti- Corruption Policy. The objective of this policy is to serve as a guide for all directors, executives, employees and associated persons for ensuring compliance with applicable anti-bribery laws, rules and regulations. This policy is applicable to all individuals working at all levels and grades, including Board Members and Senior Management Personnel, other employees, consultants, interns, contractors, agents or any other person associated with the Company and such person acting on behalf of the Company.

Weblink to the Policy is: https://indoramaindia.com/pdf/Anti-Corruption-Policy-IRSL-301020.pdf

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

There have been no cases involving disciplinary action taken by any law enforcement agency on the charges of bribery/corruption against directors/KMPs/employees/workers that have been brought to the Company's attention.

Particular	FY 2023-24 (Current Financial Year)	FY 2022-23 (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:

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

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:

Particular	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	88	98

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:

Particular	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	-	-
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	-	-
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	25%	18%
	b.	Sales (Sales to related parties / Total Sales)	25%	0.40%
	c.	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	96%	90%
	d.	Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL	NIL	NIL

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

Yes, we have processes in place to avoid and manage conflict of interests involving members of the Board. The Company has "Code of Conduct for Board of Directors" that follows the full process as prescribed under SEBI LODR and Companies Act, 2013. The Code of conduct requires all the directors, senior management, and employee to avoid situations in which their personal interest could conflict with interest of the Company. The guiding principle is that any conflict or potential conflict must be disclosed to higher management for guidance and appropriate action. Although it is impossible to provide comprehensive guidance in this area, the Company is committed to identifying and managing conflicts of interest to ensure the highest level of ethical standards.

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.

Particular	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	Nil	2.95%	Nil

2. *a. Does the entity have procedures in place for sustainable sourcing? supply*

We are in the process of developing a framework for sustainable sourcing across the portfolio.

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

Not Applicable

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.

The Company does not have any specific product to reclaim at the end of life. However, at the plant sites, there are system in place to recycle, reuse and dispose in line with regulatory requirement for the above waste being generated during course of manufacturing.

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

EPR is applicable to the Company with respect to its plastic packing requirements for its DTY products. The Company is following all the guidelines as per EPR.

Leadership Indicators

1. 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:

No Life Cycle Assessment carried out for any product of the Company.

2. 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.

Not Applicable

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Packing Material (Paper Tube)	40%	37%

4. Of the products and packaging reclaimed at end of life of products, the amount (in metric tones) 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
Plastic (including packaging)	Nil	Nil	897.44 MT	Nil	Nil	866.69 MT
E-waste	Nil	Nil	10.51 MT	Nil	Nil	4.60 MT
Hazardous waste	Nil	Nil	93.57 MT	Nil	Nil	81.88 MT
Other waste	Nil	Nil	3962.05 MT	Nil	Nil	5061.45 MT

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
Nil	Nil

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	Total (A)	% of employees covered by									
		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	842	756	90%	756	90%	0	0%	-NA-		-NA-	
Female	15	10	67%	10	67%	10	67%	-NA-		13	100%
Total	**857**	**766**	**89%**	**766**	**89%**	**10**	**1.17%**				
Other than Permanent employees											
Male		NA		NA	-					-	-
Female		NA		NA	-					-	-
Total		**NA**		**0**						**0**	

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

Category	Total (A)	% of workers covered by									
		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	586	586	100%	586	100%	-NA-		-NA-		-NA-	
Female	0	0	0	0	0	-NA-		-NA-		-NA-	
Total	**586**	**586**	**100%**	**586**	**100%**						
Other than Permanent workers											
Male	1540	0		1540	100%	-NA-		-NA-		1540	100%
Female	46	0		46	100%	-NA-		-NA-		46	100%
Total	**1586**	**0**		**1586**	**100%**					**1586**	**100%**

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

Particular	FY 2023-2024 Current Financial Year	FY 2022-2023 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.10%	0.09%

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

	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	No	100	100	No
ESI	7	78	Yes	7	77	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.

The Company is in the process of equipping with the necessary accessibility provisions at workplace.

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 is in process of drafting an equal opportunity policy as per the Right of Persons with Disabilities Act, 2016. The Code of Conduct also recognizes the importance of treating everyone with fairness, respect and dignity. It expects everyone to act in a way that is consistent with our sense of fairness and equal opportunity.

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	NA	NA	NA	NA
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

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

Particular	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes- being managed by grievance redressal committee
Other than Permanent Workers	Yes-Being managed by grievance redressal committee
Permanent Employees	Yes- Being managed by grievance redressal committee
Other than Permanent Employees	Yes- Being managed by grievance redressal Committee

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
- Male	842	0	0%	893	NIL	0%
- Female	15	0	0%	16	NIL	0%
Total Permanent Workers						
- Male	586	586	100%	609	609	100%
- Female	0	0		NIL	NIL	

8. Details of training given to employees and workers:

Category	FY 2023-2024 Current Financial Year					FY 2022-2023 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	853	830	97%	853	100%	893	605	68%	893	100%
Female	17	17	100%	17	100%	16	16	100%	7	44%
Total	**870**	**847**	**97%**	**870**	**100%**	**909**	**621**	**68%**	**900**	**99%**
Workers										
Male	586	485	83%	586	100%	609	609	100%	609	100%
Female	0	0	0	0	0	0	0		0	
Total	**586**	**485**	**82%**	**586**	**100%**	**609**	**609**	**100%**	**609**	**100%**

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

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	853	711	83%	893	710	80%
Female	17	3	18%	16	15	94%
Total	**870**	**714**	**82%**	**909**	**725**	**80%**
Workers						
Male	586	586	100%	609	609	100%
Female	0	0	0	-	-	-
Total	**586**	**586**	**100%**	**609**	**609**	**100%**

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? **(Yes/ No)**. If yes, the coverage such system?
Yes. Occupational health and safety management system has been implemented by the entity. Indo Rama is ISO 45001:2018 accredited for Occupational Health and Safety (OH&S) Management and has designed and maintained an OH&S system as well as developed its own 'Occupational Health and Safety Policy' to meet the standards.

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 provides periodic training to its employees and contractual workers on Health and Safety.

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

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/ No)**
Yes. Indo Rama's plant in Butibori features a full-fledged health centre with highly trained doctors and nurses.

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

Safety Incident/Number	Category*	FY 2023-2024 Current Financial Year	FY 2022-2023 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees		
	Workers	0.96	0.20
Total injuries recordable	Employees	5	1
	Workers	8	1
No. of fatalities	Employees	1	0
	Workers	2	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	0
	Workers	8	0

*Including in the contract workforce

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

i. Hazard identification, Risk Assessment and Management is done in accordance with Hazard Identification and Risk Assessment (HIRA) Procedure and Job Safety Analysis (JSA) Procedure.

ii. Hierarchy of controls is followed for application of risk control measures, Control Plans commensurate to risk are deployed before execution of job. No job is executed until risks are brought to acceptable range.

iii. Safety Committees are in place at various levels to review the adequacy of resources for safety and to provide support for safety management system deployment.

iv. Deployment of Safe and Healthy system of work is assured through periodic safety audits and inspections across sites

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

Category	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
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year:

Particular	% 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. Nil

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
(A) Employees (B) Workers
The Company extends life insurance coverage for work related death of its employees and workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
The Company periodically audits value chain partners to ensure timely deduction and deposit of statutory dues.

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

Category	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	6	NIL	NIL	NIL
Workers	10	NIL	NIL	NIL

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

There are no transition assistance programs to facilitate continued employability and management of career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

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

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

There are no significant risk/concerns arising from the assessment.

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.

Indo Rama's business is manufacture of Polyester Staple Fibre, Partially Oriented Yarn, Draw Texturized Yarn, Fully Drawn Yarn, and Polyester Chips, hence in line with its business models, the Company has identified the following as Key Stakeholders groups:

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

Stakeholder Group	Whether identified as a 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 and Investors	No	Press release, dedicated email ID for investor grievance, Quarterly results, Annual Reports, AGM (Shareholders interaction), Stock Exchange fillings and corporate website	As and when required	To understand their need and expectation which are material to the Company's financial performance, ESG performance, etc.
Employees & Workers	No	Employee engagement survey Circular and massages from Corporate and line management Welfare initiative for employee and their families	As and when required	Employees' growth and benefits, their expectation, career growth, professional development and skill training
Customers	No	Business interactions, client satisfaction surveys	Regular	Customer satisfaction and feedback, timeline, challenges that are faced during execution
Suppliers/ contractors	No	Regular supplier meet	As and when required	Need and expectation, schedule, supply chain issue, need for awareness and other training.
Government	No	Press release, quarterly results, Annual Reports, sustainability/ stock exchange fillings, issue specific fillings, representations	As and when required	Reporting requirement, Statutory Compliance, support from authority and resolution of issues
Community	Yes	Engagement for improving health awareness & participation in various social/religious events.	As and when required	Harmonious relationship
Media	No	Press release, Quarterly results, Annual Reports, AGM (Shareholders interaction), Stock Exchange fillings and corporate website	As and when required	Performance reporting

Leadership Indicators

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

We communicate with our stakeholders mainly through the annual report, websites and the annual general meeting (AGM), we engage with our investors directly through our investor relations department and have a constant dialogue with them throughout the year on key environment, social and governance (ESG) related issues.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes, Stakeholders input are obtained as part of our Stakeholders Engagement Materiality Assessment, which serves as the foundation of developing material topics. Thereafter, a roadmap and goals are developed using the identified material topics.

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

Nil

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2023-24 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	857	700	82%	909	542	60%
Other than permanent	Nil	Nil	Nil	16	0	0%
Total Employees	**857**	**700**	**82%**	**925**	**542**	**59%**
Workers						
Permanent	586	586	100%	609	609	100%
Other than permanent	1586	1586	100%	2184	1685	77%
Total Workers	**2172**	**2172**	**100%**	**2793**	**2294**	**82%**

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	842	0	0%	842	100%	893	0	0%	893	100%
Female	15	0	0%	15	100%	16	0	0%	16	100%
Other than Permanent										
Male	11	Nil	0%	11	100%	15	0	0%	15	100%
Female	2	Nil	0%	2	100%	1	0	0%	1	100%
Workers										
Permanent										
Male	586	0	0%	586	100%	609	0	0%	609	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	1540	1309	85%	231	15%	3437	2788	81%	561	16%
Female	46	46	100%	0	0	88	88	3%	0	0

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	3.1296	Nil	Nil
Key Managerial Personnel	3	1.2494	Nil	Nil
Employees other than BoD and KMP	837	0.0527	14	0.0556
Workers	586	0.0486	Nil	Nil

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

Particular	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	1.32%	1.47%

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) :- No

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

We are committed to human rights issues in all sphere of our businesses.

Category	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	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	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:

Particular	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)	0%	0%
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0%	0%

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

We have Proper POSH Committee in place to look after such cases.

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

(Yes/No). No

10. Assessments for the year

Particular	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

11. Provide details of any corrective actions taken or underway to address significant risks. No significant risk/concerns

Leadership Indicators

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

2. Details of the scope and coverage of any Human rights due-diligence conducted.: N/A

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? Yes

4. Details on assessment of value chain partners:

Particular	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0%
Discrimination at workplace	0%
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Wages	0%
Others – please specify	

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

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)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**0**	**0**
From non-renewable sources		
Total electricity consumption (D) in GJ	824418.9	1002602.7
Total fuel consumption (E) Coal +FO+ Diesel +Petrol)in GJ	2873844.72	3052803.04
Energy consumption through other sources (F) Biomass in GJ	18307.04	75574.82
Total energy consumed from non-renewable sources (D+E+F)	3716570.55	4130980.56
Total energy consumed (A+B+C+D+E+F)	3716570.55	4130980.56
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/INR)	0.0000999949 (GJ/rupee)	0.0001051675 (GJ/rupee)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.002217886882	0.00233261515
Energy intensity in terms of physical output GJ/MT(Production)	**10.47**	**11.39**
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

No.

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

No.

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

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	2208672	2224900
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2208672	2224900
Total volume of water consumption (in kilolitres)	2208672	2224900

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000594247 M3/rupee	0.0000566421 M3/rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00131803984	0.00125632177
Water intensity in terms of physical output M3/MT(Production)	6.22	6.13
Water intensity (optional) – the relevant metric may be selected by the entity		

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

No.

4. Provide the following details related to water discharged:

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties(Send to CETP Plant)	0	0
- No treatment	0	0
- With treatment – please specify level of treatment (With Primary Treatment)	794485	834928
(v) Others (Send to IRSL ETP)		
- No treatment	0	0
- With treatment – please specify level of treatment (Treated water quality with in a MPCB Norms)	771100	826175
Total water discharged (in kilolitres)	**1565585**	**1661103**

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

No.

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

No.

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

(Ambient Air Quality at Different location in Plant)

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY 22-23 (Previous Financial Year)
NOx	µg/m3	15.02	19.18
Sox	µg/m3	10.07	13.97
Particulate matter (PM)	PM10- µg/m3 PM2.5- µg/m3	PM10 - µg/m3 65.42 PM2.5- µg/m3 29.13	PM10 µg/m3 65.99 PM2.5 µg/m3 31.21
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) If yes, name of the external agency.

Yes, From **MPCB authorized test lab EARTHCARE LABS PVT. LTD, Nagpur.**

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

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2Equivalent	278555.4	292660.8
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 Equivalent	164105.15	192973.17
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	TCO_2e/Rupee	0.0000119099 (CO_2e/Rupee)	0.0000123634 (CO_2e/Rupee)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00026416158	0.00027422021
Total Scope 1 and Scope 2 emission intensity in terms of physical output		1.25	1.33
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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

No.

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

YES.

Sr No	Project Name to Reduce GHG emission	Coal /Electric Saving to reduce GHG emission
1	Utilization of waste heat recover to produce Chilled water(HOT Water VAM) Project completed.	Electric Saving
2	Energy saving by Conversion of Force cooling Fan to Self cooling Fan (Project completed)	Electric Saving
3	Installation of Glycol Ejector instead of Steam based to Save Coal (Project Under Progress)	Coal Saving

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

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	897.44268	860.979
E-waste **(B)**	10.51	4.6
Bio-medical waste **(C)**	0.05137	0.052915
Construction and demolition waste **(D)**	104.62	22.12
Battery waste **(E)**	1.38	10.1
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any.**(G)** Waste water DAF Unit Sludge	9.05	6.82
Other Hazardous waste. Please specify, if any. (G) Used Oil/Lubricant	28.278	57.244
Other Hazardous waste. Please specify, if any. (G) lab Waste	0.64	0.66
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	As Below	As Below
Slag Ash waste	45499.66	49947.1
Bed Ash + Fly Ash Waste	15577.21	20141.45
Canteen waste	109.504	109.50
Paper Waste	980.41	997.48
Iron/Copper/Aluminum waste	1180.662	762.666
Wood waste	342.14	401.76
Waste (POLY, POY,PSF,DTY)/NON HAZARDDOUS)	3962.045	5061.443
Teg Slurry waste	65.289	40.582
Others (Mix Garbage)	138.867	268.845
Total (A+B + C + D + E + F + G + H)	68907.759	78693.409

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000001854 (Ton/Rupee)	0.0000020034 (Ton/Rupee)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00004112172	0.00004443541
Waste intensity in terms of physical output (Ton/MT)	0.194	0.217
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	7048.838	7739.812
(ii) Re-used	45576.84	50002.382
(iii) Other recovery operations	16058.22	20812.0579
Total	**68683.89**	**78554.2519**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	114.3614	29.652915
(ii) Landfilling	0	0
(iii) Other disposal operations	109.504	109.504
Total	**223.8654**	**139.156915**

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

No.

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

As per certain environmental compliance for waste management under CPCB /MPCB norms, we are following periodic compliances diligently, due to this we have separate and several waste management handler & venders to pick & managed Hazardous + Non-Hazardous waste periodically.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes.

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

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area: **MIDC Butibori Nagpur Maharashtra**

(ii) Nature of operations: **Production of Polyester Filament Yarn & Draw Texturised Yarn, Polyester Staple Fibre, Polyester Chips.**

Water withdrawal, consumption and discharge in the following format:

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	2208672	2224900
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	2208672	2224900
Total volume of water consumption (in kilolitres) (IRSL inhouse ETP treated recycled water consumption not Consider in this Consumption, only water which we purchase Consider in this consumption)	2208672	2224900
Water intensity per rupee of turnover (Water consumed / turnover)M3/Rs	0.0000594247 m3/rupee	0.0005664206 m3/rupee
Water intensity (optional) – the relevant metric may be selected by the entity m3/MT	6.22	6.13
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties (CETP)		
- No treatment	0	0
- With treatment – please specify level of treatment (With Primary Treatment)	794485	834928
(v) Others (IRSL ETP)		
- No treatment	0	0
- With treatment – please specify level of treatment (Treated water quality with in a MPCB Norms)	771100	826175
Total water discharged (in kilolitres)	**1565585**	**1661103**

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

No.

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

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	Nil	Nil
Total Scope 3 emissions per rupee of turnover		Nil	Nil
Total Scope 3 emission intensity (optional) – 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, name of the external agency.

No.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Our Manufacturing Plant is under MIDC thus it is not surrounded by ecologically sensitive area, therefore we do not possess any direct & indirect impact on biodiversity.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Nil	Nil	Nil

Does the entity have a business continuity and disaster management plan? Give details in **We are focusing on business risks, their mitigation and controls are under discussion. Compliance issues are also discussed and monitored closely by the leadership team.**

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

Our plant operate with Valid Environmental Clearance and have valid Consents from the Maharashtra Pollution Control Board. The sites comply with all conditions prescribed as part of these approvals and those by various Central and State government authorities. The impact of the operation is thus well within those predicted and prescribed range.

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

Not Applicable

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.*

Nine

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Butibori Manufacturers' Association	State
2	Confederation of Indian Industry	National
3	PTA- Users Association	State
4	Vidarbha Industries Association	State
5	Federation of Indian Exporters Organization	National
6.	FICCI	National
7.	The Synthetics & Rayon Textile Export Promotion Council	State
8.	Confederation of Indian Textile Industry	State
9.	PHD Chamber of Commerce	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.

There is no action taken or underway against the Indo Rama Synthetics (India) Limited on any issues related to anti-competitive conduct.

Leadership Indicators

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

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

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
	Nil	Nil	Nil	Nil	Nil	Nil
	Nil	Nil	Nil	Nil	Nil	Nil

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

We have kept register at our main security gate to receive and redress grievances of the community.

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

Particular	FY 23-24 Current Financial Year	FY 22-23 Previous Financial Year
Directly sourced from MSMEs/ small producers	3.35%	2.64 %
Directly from within India	100%	100%

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 23-24 Current Financial Year	FY 22-23 Previous Financial Year
Rural	Nil	Nil
Semi-urban	Nil	Nil
Urban	100%	100%
Metropolitan	Nil	Nil

(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):

Details of negative social impact identified	Corrective action taken
Nil	Nil
Nil	NIL

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

S. No	State	Aspirational District	Amount spent (In ₹)
1	Maharashtra	Nagpur (Class Room Construction)	₹ 99,00,000/-
2	Maharashtra	Nagpur (Blood Donation)	Nil

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:

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	Nil	Nil	Nil	Nil
	Nil	Nil	Nil	Nil

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

Name of authority	Brief of the Case	Corrective action taken
Nil	Nil	Nil
Nil	Nil	Nil

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	School Classroom construction	240	50 %
2	Blood Donation	144	75%

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.

Any query/complaint is reported by customer to Marketing / CTS by verbal message or written communication or through mail. CTS Person visits the customer gather information, suggest suitable parameters, take trials, collect sample (if available) and send to plant with all details for further analysis.

Plant analyzes the sample/ report and gives results/ feedback which is sent to customer and close the query/ complaint. Sometimes goods return/ claim is there in case material is not workable before closing complaint/ query.

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

Name of the trade and industry chambers/ associations	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable as the Company does not have a specific consumer product range.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	Recently Implemented new Antivirus solutions: CrowdStrike and proposed XDR solution for all Desktop/ Laptop and Servers. A third tier of Commvault backups has been implemented for backup of critical business and user data in the cloud. End user cyber security communications were disseminated, and a formal training program is now being rolled out to assess understanding and improve learning.	-		Various solutions, viz., EDR, Deep Security, DLP, Vulnerability Protection agents, Spyware/Grayware scan engines etc., have been deployed to enhance endpoint and infrastructure security. The organization is also in the middle of an ERP migration to clouds that would assist in reducing risk on account of geographical limitation and enhance availability. A third tier of backup's has been implemented to host critical business and user data in the cloud. End user cyber security communications were disseminated, and a formal training program is now being rolled out to assess understanding and improve learning.
Delivery of essential services	-	-	-	-	-	-

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

   There are no instances of products recalls or forced recalls on safety issues.

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 a framework/policy cyber security and risks related to data privacy, available at

   https://indoramaindia.com/pdf/policies/Risk-Management_Policy.pdf

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.

   None

Leadership Indicators

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

   Refer to https://indoramaindia.com

2. Steps taken to inform and educate consumers about the safe and responsible usage of products and/or services.
   Required guidance for safe uses of product is provided to customers.
   Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
   The Company does not deal with any essential services.

3. Does the Company 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, all products manufactured by us are compliant with mandatory codes, specifications, industry regulations and statutory safety norms of the Country and customer satisfaction survey conducted.

4. Provide the following information relating to data breaches:

   a. *Number of instances of data breaches along with impact*

      There were no data breaches during the year.

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

      Zero

For and on behalf of the Board

Om Prakash Lohia
Chairman and Managing Director
(DIN: 00206807)

Place: Gurugram
Date: August 9, 2024