

ANNEXURE F
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT
SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Company:** L24222PN1956PLC134746
2. **Name of the Listed Entity:** ELANTAS Beck India Limited
3. **Year of incorporation:** 1956
4. **Registered office address:** 147, Mumbai Pune Road, Pimpri, Pune - 411018
5. **Corporate office address:** 147, Mumbai Pune Road, Pimpri, Pune - 411018
6. **E-mail:** ashutosh.kulkarni@altana.com
7. **Telephone:** (020) 67190600
8. **Website:** <https://www.elantas.com/beck-india/about-us.html>
9. **Financial year for which reporting is being done:** 01.01.2023 - 31.12.2023
10. **Name of the Stock Exchange(s) where shares are listed:** BSE Limited
11. **Paid-up Capital:** ₹ 7,92,76,820/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:** Name: Ashutosh Kulkarni
 Head - Legal, Company Secretary & Compliance Officer
 ELANTAS Beck India Limited
 147-Mumbai Pune Road, Pimpri-Pune 411018,
 Tel +9120 67190606, Email: ashutosh.kulkarni@altana.com
13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together):** This report is being prepared on standalone basis for ELANTAS Beck India Limited (EBIL/the Company) only.

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of turnover of the entity
1	Manufacturing of Speciality Chemicals	EBIL manufactures a wide range of speciality chemicals for the electrical insulation and construction industries.	100%

15. **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	Electrical Insulations	20221	85%
2	Engineering and Electronic Resins and Materials	20221	15%

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	2	4	6
International	-	-	-

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries)	14

EBIL has its business presence all around India and in 14 countries globally, which are Bangladesh, Saudi Arabia, UAE, China, Malaysia, Thailand, Australia, Indonesia, Singapore, Vietnam, Kuwait, Tanzania, Nepal, and South Korea.

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

The contribution of exports as a percentage to total turnover for the FY 2023 is about 1%.

c. A brief on types of customers

EBIL serves a wide range of customers across various sectors. Some of the key customer segments for the Company includes:

- 1. Power and Transmissions Industry:** EBIL provides speciality chemicals required for primary and secondary insulation of electrical wires used in the power and transmission industry.
- 2. Specialized Chemicals:** Our products are used for various industries as specialized chemicals; for instance, such as coating & potting materials, flexible electrical insulation materials, impregnated materials etc.
- 3. Construction Industry:** EBIL caters to the construction industry by providing a range of construction and infrastructure-related chemicals used as an adhesives and sealant.
- 4. E-mobility Industry:** EBIL supplies chemicals for coating purposes of automobiles, especially focused on electric vehicle segment.

IV. Employees

18. Details as at the end of the 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)	128	114	89%	14	11%
2.	Other than Permanent (E)	8	4	50%	4	50%
3.	Total employees (D + E)	136	118	87%	18	13%
WORKERS						
4.	Permanent (F)	56	56	100%	-	-
5.	Other than Permanent (G)	366	366	100%	-	-
6.	Total workers (F + G)	422	422	100%	-	-

b. Differently abled Employees and workers:

Sr. 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)	-	-	-	-	-

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel*	3	-	-

*(Managing Director is included in both Board of Directors and Key Managerial Personnel).

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023			FY 2022			FY 2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.53%	29.63%	12.55%	11.11%	0%	10.00%	11.65%	16.67%	12.07%
Permanent Workers	1.74%	-	1.74%	1.59%	-	1.59%	0%	-	0%

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

21. (a) Names of holding / subsidiary / associate 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	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	ELANTAS GmbH	Holding	75%	Yes

VI. CSR Details

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

(ii) Turnover (in ₹) - ₹ 6,798,899,903

(iii) Net worth (in ₹) - ₹ 7,319,941,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web link for grievance redress policy)	FY 2023			FY 2022		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes*	0	0	No grievance received	0	0	No grievance received
Investors (other than Shareholders)	Yes*	0	0	No grievance received	0	0	No grievance received
Shareholders	Yes*	3	0	Satisfactory redressal done for 100% grievance / complaints	3	0	Satisfactory redressal done for 100% grievance / complaints
Employees and workers	Yes*	0	0	No grievance received	0	0	No grievance received
Customers	Yes*	206	9	Pending cases pertain to materials return	85	2	Pending cases pertain to materials return
Value Chain Partners	Yes*	0	0	No grievance received	0	0	No grievance received

*Our Stakeholder Grievance Redressal Policy covers all the above-mentioned stakeholders, and it can be accessed publicly on EBIL's website. Link: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

Sr. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1.	Emissions & Climate Change	Risk	<p>Risk: The Company recognizes that climate change and global warming pose severe climate risks for every organisation around the world. Climate risks include physical risks, transitional risk, liability risk and reputational risks.</p> <p>In addition, carbon pricing mechanisms are becoming prevalent and companies with high emission intensity will be subjected to high transactional taxes and incur high cost for energy, transport, and raw materials.</p>	We have started monitoring of our emission intensity in Scope 1 and Scope 2 categories. In regard to this, we have started actions towards reducing the GHG emissions targets in coming future. Strategically, we aim to reduce consumption of fossil fuels and transition to cleaner fuels. Further, we are planning to increase our renewable mix to reduce dependence on grid electricity.	<p>Negative:</p> <ul style="list-style-type: none"> Implementing emissions reduction measures and transitioning to low-carbon technologies may involve significant investments in the short-term.

Sr. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
2.	Circular Raw Materials and Efficient Waste Management	Opportunity	Opportunity: For us, repurposing and utilizing hazardous waste not only cuts down on the costs linked to waste disposal but also diminishes the need for acquiring fresh raw materials. We are confident that circular economy strategies would lead to product innovation and promote manufacturing with recycling in mind along with retrieval and reuse of waste.	We have collaborated with plastic collection & recycling vendors to meet EPR targets. We are also planning to increase our sale of such products where we use of Intermediate Bulk Containers (IBCs), as these are reusable in nature.	Positive: <ul style="list-style-type: none"> Hazardous waste reuse can reduce operational costs. Encouraging recyclability and circular economy initiatives for packing materials can lead to resource efficiency and cost control in the longer run.
3.	Occupational Health & Safety	Risk	Risk: Unsafe working environment can lead to high workplace injuries and accidents and failure to comply with occupational health and safety regulations can result in legal consequences and fines. Also, frequent accidents or health issues can lead to increased absenteeism and more lost time injury.	<ul style="list-style-type: none"> We have implemented ISO 45000: 2018 occupational health and safety standard at both our plants. Our operations are guided by our integrated policy on Quality, Health, Safety & Environment (QHSE) to ensure a safe and healthy working environment across all plants and offices. The Company has in place proactive measures like Hazard Identification and Risk Assessment (HIRA), Hazard and Operability study (HAZOP), and Safety Audits. We have implemented Standard Operating Procedure (SOPs) and safety protocols for all employees and workers to follow, preventing damage to life and property. We provide safety training to employees & workers and conduct regular risk assessments. 	Negative: <ul style="list-style-type: none"> OHS is critical to prevent accidents and casualties. If workplace accidents or health-related problems occur, the associated costs may encompass initial medical care, hospitalization expenses, rehabilitation services, and continuous healthcare for affected employees. Employees who are injured or unwell might need time off for recuperation, leading to reduced efficiency. This can have repercussions on overall productivity and potentially result in missed business opportunities.
4.	Energy Management	Opportunity	Opportunity: Organisations around the world are implementing energy-efficient practices and technologies, leading to significant cost savings in utility bills. We embrace energy management and consider improving our renewable mix which would lower our utility cost in the long run along with carbon footprint reduction.	We regularly undertake energy efficiency projects. In 2023 we reduced our energy intensity by 3.32% compared to 2022.	Positive: <ul style="list-style-type: none"> Investments in energy-efficient technologies and systems may have an initial cost, but organizations can realize a positive return on investment over time through reduced energy expenses. Energy-efficient equipment often requires less maintenance, leading to lower maintenance costs over the lifecycle of the equipment.

Sr. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
5.	Employee Engagement & Human Capital Development	Opportunity	Opportunity: It is evident that by establishing an engaging workforce with core capabilities in new and emerging skill areas will assist enhancing the business performance and encourage collaborative, innovative, and inclusive culture within the Company.	Periodic employee engagement surveys are conducted and the action areas emerging from the same are addressed appropriately.	Positive: <ul style="list-style-type: none"> Employee satisfaction ensures low attrition rate and motivation to work towards Company's goals. Workforce with diverse skills and technological capabilities help Company to adapt and transition quickly in the current market, resulting in positive financial performance of the Company.
6.	Chemical Management	Risk	Risk: We understand that improper handling, storage, or disposal of chemicals can lead to accidents, spills, leaks, or exposure, posing serious health and safety risks to employees, surrounding communities, and the environment. Further, incidents related to improper chemical management can lead to negative publicity, damage the Company's reputation, and erode consumer trust.	We abide according to the Hazardous and other Wastes (Management, and Transboundary Movement) Rules, 2016 issued by Government of India. Most of our products are compliant with RoHS regulations and product exported to European Economic Area (EEA) are also REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) compliant.	Negative: <ul style="list-style-type: none"> Accidents or regulatory non-compliance can lead to financial repercussions, including cleanup costs, legal fees, fines, and potential lawsuits. The Company may also face increased insurance premiums or difficulty while obtaining insurance coverage.
7.	Community Engagement	Opportunity	Opportunity: Positive community engagement builds a strong reputation for the Company as a responsible and socially conscious entity. Also, many investors and financial institutions look into social contributions and CSR spending of Company before investment.	We engage and address concerns of our community transparently and execute CSR initiatives to promote education to children.	Positive: <ul style="list-style-type: none"> Companies with a strong community presence can contribute positively to the society. Good community relationship can have positive impact on overall stakeholders' relationship.

Sr. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
8.	Regulatory Compliance	Risk	<p>Risk:</p> <ul style="list-style-type: none"> Chemical producers are subject to a dynamic regulatory environment influenced by laws, regulations, and policies affecting their facilities and operations. The regulations governing the storage and disposal of hazardous substances and waste are progressively becoming stringent around the globe, emphasizing the need for adaptability to meet compliance standards. For a major B2B manufacturer, it is critical to maintain regulatory compliance to improve relations with the customers. 	We regularly monitor the regulatory changes to stay updated on new requirements. Further, we assess the potential risks and non-compliance issues that may arise from regulatory requirements.	<p>Negative:</p> <ul style="list-style-type: none"> Non-compliance can result in legal actions, fines, and penalties, potentially leading to severe financial losses.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1.a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1.b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1.c. Web Link of the Policies, if available	https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Policy and management processes										
4. Name of the national and international codes/certifications/labels/standards adopted by your entity and mapped to each principle.	NGRBC	ISO 9001:2015, Restriction of Hazardous Substances(RoHS), Registration Evaluation, Authorisation and Restriction of Chemicals (REACH), EcoVadis 2023	ISO 45001:2018 EcoVadis 2023	NGRBC	NGRBC EcoVadis 2023	ISO 14001:2015 EcoVadis 2023	NGRBC	NGRBC	NGRBC	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Zero case of fines / penalties / punishment from any regulatory/enforcing agency in reporting year.	Conduct ESG supplier assessment for 15% suppliers (as per total value procured) by 2026.	Provide 16 hours of training per employee per year by 2026.	100% adherence to concerns raised by stakeholders.	Zero complaints pending on matters related to human rights in reporting year.	Achieve emissions intensity of 0.16 tCO ² e/MT of production by 2026 compared to 0.22 tCO ² e/MT as of 2022	Zero adverse orders on anti-competitive practices by regulatory bodies.	Procure 20% of total value from MSMEs by 2026. Baseline – 7% procurement from MSMEs in 2022.	Zero data breaches of data related to customer privacy.	
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	We have received zero cases of fines / penalties /punishment from any regulatory/enforcing agency in FY 2023.	We have started preparing supplier checklist and questionnaire for supplier assessment and will assess 5% suppliers in FY 2024.	On an average, our employees have been trained 14 hours per year in FY 2023.	100% adherence to concerns raised by stakeholders.	We have received zero complaints on matters related to human rights in FY 2023.	Emissions intensity is same in 2023 compared to 2022, i.e., 0.22 tCO ² e/MT.	No adverse orders on anti-competitive practices by regulatory bodies received.	Our procurement value from MSMEs as a percentage has increased to 15 % in 2023.	No data breaches of data related to customer privacy occurred in FY 2023.	

<p>Governance, leadership, and oversight</p> <p>7. Statement by Director responsible for the business responsibility report, highlighting ESG - related challenges, targets, and achievements</p> <p>EBIL is embarking on its sustainability reporting journey to furnish stakeholders with insights into its sustainability performance and disclose information through the release of BRSR for the financial year 2023. In alignment with our parent Company ALTANA, we have shaped our ESG practices, metrics, and reporting standards according to global best practices & standards.</p> <p>EBIL is committed to support global ESG commitments and our approach focuses on protecting worker dignity and safety, conserving natural resources, safe chemical management and ensuring the integrity of the business operations without any severe climate impact. In FY 23, we reduced our energy consumption and water consumption for per ton of finished goods by 2.7% & 3.1% respectively. In addition, the Company being a responsible corporate citizen engaged with community at large for betterment of society, it serves and during the year contributed an overall amount of ₹ 1.45 crores for various CSR initiatives. There were number of projects and programmes undertaken, pursued and sustained as a part of CSR initiatives. These projects included assisting children education Support at Maharshi Karve Shikshan Sanstha and Surrjaya Sarvangin Vikas Prakalp and generous contribution to Prime Minister's National Relief Fund (PMNRF).</p>

	Beginning with our sustainability journey, we have implemented an ESG roadmap for next three years along with quantitative targets and timelines against key ESG topics. In concordance, our efforts are underway to reduce energy and emission intensities by 2026, reduce water consumption, and minimize hazardous waste generation. Our sustainability initiative revolves around Circularity, Climate, and Community, strategically directing our actions where they can have the most significant impact. The focus is on continuing to integrate and fortify ESG practices within the Company to augment the overall Company's performance.
8.	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p> <p>Mr. Srikumar Ramakrishnan Designation: Managing Director DIN: 07685069</p>
9.	<p>Does the entity have a specified Committee of the Board/ Directors responsible for decision making on sustainability related issues? If yes, provide details.</p> <p>The Company has formed an ESG committee headed by the Managing Director and consisting of heads of various functions. Matters related to various aspect of Environmental, Social and Governance are discussed and reviewed by the Committee. Further, key decisions pertaining to business and sustainability related aspects are taken by the committee during the committee meetings. Additionally, for social initiatives towards CSR and topics related to community engagement are looked after by the CSR committee.</p>

10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<p>Performance against above policies and follow up action</p> <p>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</p>	ESG Committee									Quarterly								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.									P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
										No	No	No	No	No	No	No	No	No
12.	If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:																	
	As the response for question (1) is Yes, this question in “Not Applicable”.																	
	The entity does not consider the Principles material to its business (Yes/No)									P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									Not Applicable								
	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)																	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	9 Principles of BRSR, Corporate Governance, SEBI Regulations, Environmental & Safety matters	100%
Key Managerial Personnel	1	9 Principles of BRSR, Corporate Governance, SEBI Regulations, Environmental & Safety matters	50%
Employees other than BoD and KMPs	85	EHS, Safety, Sustainability, Prevention of Sexual Harassment (POSH), Anti-discrimination, Policies related to principles of BRSR, Corporate Governance, Environmental & Safety matters	100%
Workers	38	EHS, Safety, Sustainability, Prevention of Sexual Harassment (POSH), Anti-discrimination, Policies related to principles of BRSR, Corporate Governance, Environmental & Safety matters	100%

- 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 (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)

There have been no instances of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings with regulators/law enforcement agencies/judicial institutions for FY 2023.

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

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	Not Applicable			

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.

There have been no cases registered against the entity or the Directors / KMPs which resulted in fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings with regulators/law enforcement agencies/judicial institutions, in the reporting year.

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, at EBIL, we have instituted an anti-bribery and anti-corruption policy in accordance with our ALTANA group and ELANTAS' Code of Conduct. It guides us to conduct our business in an honest and ethical manner wherever we operate, and not to engage in bribery or corruption and to implement effective system to counter the fraud, bribery and corrupt business practices. We place a great emphasis to uphold the trust and confidence of our business partners, customers, Shareholders, the authorities and the public. The anti-bribery and anti-corruption policy applies to all relevant stakeholders and individuals associated with the Company, including those acting on behalf of the Company. We also encourage our suppliers to adhere to our anti-bribery and anti-corruption policy.

The policy can be accessed at:

https://elantascomcdn.azureedge.net/fileadmin/elantas/companies/elantas_beck_india/financial_documents/compliance_with_corporate_governance/R1_Anti-Bribery_and_Anti-Corruption_EBIL_cleanedV1.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:

No disciplinary action was taken against any Directors/KMPs/employees/workers by any law enforcement agency for charges of bribery/corruption.

	FY 2023	FY 2022
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

No complaints were received pertaining to conflict of interest of the Directors & KMPs in FY 2023 or FY 2022.

	FY 2023		FY 2022	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of interest of Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of interest of KMPs	0	-	0	-

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.

There were no cases of corruption or conflicts of interest which required action by regulators / law enforcement agencies / judicial institutions.

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
44	Our training for suppliers and value chain partners covers topics on safety and safe use & disposal of our products along with detailed information on products and processes which are covered under Principle 3 and Principle 9 of NGRBC. We also help and train our customers through process audits.	40%

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/ manage conflict of interests involving Members of the Board.

The Company has implemented a policy to address conflicts of interest among its Board and Senior management. Furthermore, the Company takes an annual declaration regarding potential conflicts of interest from all Board Members and senior management. Additionally, our Board Members carry out their fiduciary duties to safeguard the Company's interests while adhering to legal parameters. The Board's structure, size and composition is formed so that it stands robust as well as flexible, enabling it to adeptly tackle evolving business challenges and make impartial decisions. Furthermore, we have established our code of conduct for all Board Members, senior management personnel and all employees. Our Code of Conduct can be accessed here: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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.

We are committed to create positive impact for our environment and society; and thus, we intend to allocate funds in the coming years to R&D and CAPEX projects focusing on improvements in environmental and social impacts of our products and processes.

	2023	2022	Details of improvements in environmental and social impacts
R&D	-	-	All our products are compliant with necessary environmental and social regulations, and we also train our customers on safe usage and disposal of products. We improve our products as per the feedback and inputs received from our customers. We have not received feedback on any negative environmental or social impacts due to our products.
CAPEX	31%	20%	We have increased our investments to environmental and social projects in order to reduce our environmental impact and further enhance our safety conditions. Few such initiatives are installation of energy-efficient cooling tower and scrubbers, automation of warehouse rack system, and conversion of underground tanks to above ground tanks, etc.

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

Yes, we have established a sustainable procurement policy to ensure sustainable sourcing practices. Our sustainable sourcing policy guides us on how to engage with our value chain partners on sustainability. We are dedicated to manufacturing our products responsibly and take necessary steps to ensure that the procurement process is conducted in a transparent, ethical, safe, and environmentally conscious manner.

Our sustainable procurement policy can be accessed here: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

We evaluate our suppliers based on the disclosures provided by them on the public platform and we have segregated suppliers with ISO 14001:2015, ISO 45001:2018 and other environmental & social standards implemented as sustainable suppliers. As per the evaluation, it is calculated that the Company has sourced nearly 40% of its raw materials sustainably from sustainable suppliers.

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's manufacturing facilities operate in compliance with Consents to Operate (CTO) and the Hazardous Waste Management Rules. In accordance with these regulations, the Company has diligently reported and accounted for all its waste, including plastic packaging. We try to ensure that solvents and chemicals are reused in the process before being discarded as hazardous waste. All waste generated is subsequently entrusted to authorized waste disposal service providers approved by the State Pollution Control Board. This process ensures the proper and responsible disposal of waste materials.

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

Yes, EPR is applicable to our activities, and we have registered as brand owner and importer with CPCB. We have established the collection plan in line with the EPR plan submitted to Pollution Control Boards. As chemical packaging is hazardous in nature and collection of hazardous packaging material requires significant investments and processes in place to recycle and reuse, therefore, EBIL has collaborated with registered recyclers / Plastic Waste Processors (PWPs) to achieve the target.

Leadership Indicators

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

EBIL proposes to conduct LCA of some of its products in the coming years. This will allow us to acquire a comprehensive idea of the environmental effects of our products at every stage of their existence. Through the implementation of LCA, we aim to pinpoint areas for enhancement, with the goal of reducing the ecological impact of our products and advancing their sustainability.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective /Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
No					

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

Name of Product / Service	Description of the risk / concern	Action Taken
No		

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	FY 2022
In our production process, solvents used in Wire Enamels are recovered and re-used in subsequent production batches. Part of the solvent is sold in the market depending on its quality.	1.45%	1.42%

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:

We reclaim and reuse the intermediate bulk container or totes, which are reusable in nature, used for sale of wire enamels. For products sold in plastic or metal containers, as they contain hazardous chemicals which are used / consumed by other organisations and industries, it is not reclaimed by us.

Additionally, we train our customers on ways to safely dispose as per the applicable standards and regulations.

	FY 2023			FY 2022		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	74	-	-	76	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packaging material for electric Insulations	0.80%

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	114	114	100%	114	100%	-	-	-	-	-	-
Female	14	14	100%	14	100%	14	100%	-	-	-	-
Total	128	128	100%	128	100%	14	10.94%	-	-	-	-
Other than Permanent employees											
Male	4	4	100%	4	100%	-	-	-	-	-	-
Female	4	4	100%	4	100%	4	100%	-	-	-	-
Total	8	8	100%	8	100%	4	50%	-	-	-	-

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	56	56	100%	56	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	56	56	100%	56	100%	-	-	-	-	-	-
Other than Permanent workers											
Male	366	366	100%	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	366	366	100%	-	-	-	-	-	-	-	-

2. Details of retirement benefits.

Benefits	FY 2023			FY 2022		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	1.55%	-	Yes	-	3.39%	Yes
Others – Superannuation	100%	-	Yes	100%	-	Yes

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

We place utmost importance to equal opportunity and accessibility of workplaces for all. Currently, we do not have any employee/worker with disabilities. However, we are in the process of reviewing the changes required in our infrastructure for making our premises and offices accessible to the differently abled employees, workers, and also other stakeholders as per the requirements of the Rights of Persons with Disabilities Act, 2016 in the coming years.

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, our Equal Opportunity Policy can be accessed at: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

EBIL provides maternity leave for all its female employees and workers. In 2023, no maternity leave was taken by any female employee.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0%	0%	0%	0%
Female	0%	0%	0%	0%
Total	0%	0%	0%	0%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	We have established various communication pathways for all our employees and workers to address their grievances. We also have in place our Code of Conduct, Whistle blower Mechanism, Stakeholder Engagement and Grievance Policy which serves as a medium to assist our employees and workers to reach out to concerned point of contact and register their grievances. To redress their grievances, we have formed responsibility matrix to assess and resolve the grievances. Our policies can be accessed here: https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023			FY 2022		
	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	128	0	0%	127	0	0%
Male	114	0	0%	114	0	0%
Female	14	0	0%	13	0	0%
Total Permanent Workers	56	0	0%	59	0	0%
Male	56	0	0%	59	0	0%
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2023				FY 2022					
	Total (A)	On Health and safety measures		On Skill up-gradation		Total (D)	On Health and safety measures		On Skill up-gradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	114	114	100%	114	100%	114	114	100%	114	100%
Female	14	14	100%	14	100%	13	13	100%	13	100%
Total	128	128	100%	128	100%	127	127	100%	127	100%
Workers										
Male	56	56	100%	56	100%	59	59	100%	59	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	56	56	100%	56	100%	59	59	100%	59	100%

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

Category	FY 2023			FY 2022		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	114	114	100%	114	114	100%
Female	14	14	100%	13	13	100%
Total	128	128	100%	127	127	100%
Workers						
Male	56	56	100%	59	59	100%
Female	-	-	-	-	-	-
Total	56	56	100%	59	59	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, both of our plants have already obtained ISO 45001:2018 certification, indicating our commitment to implement proper and effective health and safety management practices in the workplace. Our health and safety management system aims to minimize risks to employees, visitors, and external contractors on the premises and reduce incidents within our Company. It covers and includes clear instructions and safety protocols for all employees and workers to follow, preventing damage to life and property.

Weblink for accessing our QEHS Policy: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

- 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 in place Hazard Identification and Risk Assessment (HIRA), Permit to Work (PTW), and Lock Out Tag Out (LOTO) procedure in a cohesive manner, providing a comprehensive approach to identify hazards, assess risks, implement control measures, ensure compliance, and drive continuous improvement. As a result, EBIL has fostered a safety-conscious culture, leading to zero accidents and injuries, enhanced protection for personnel and assets, and improved overall operational efficiency. The Company has tailored its safety training programmes to address specific hazards associated with each job. This approach ensures that employees are equipped with the necessary knowledge and skills to perform their tasks safely and effectively.

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 established procedures to enable workers to report any work-related hazards they encounter and take appropriate actions to remove themselves from such risks. The processes for raising concerns or providing feedback can be done by direct interaction with the factory manager or safety officer.

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

Yes, employees / workers have access to non-occupational medical and healthcare services as we provide health insurance to all our employees and workers ensuring that ideal support and services are provided in case of any unforeseen event.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2023	FY 2022
Lost Time Injury Frequency Rate (LTIFR) per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

In 2023, no employees or workers working at EBIL had any minor / major incidents resulting in any Lost Time Injury.

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

We have taken several measures to ensure a safe and healthy working environment for all employees, workers, and other stakeholders such as visitors. Some key measure implemented at our plants to ensure a safe and healthy workplace are as follows:

- a) **Provision of Personal Protective Equipment (PPE):** We ensure that all the employees and workers working in our plants have access to appropriate PPE to protect themselves from potential hazards.
- b) **Regular 5S (Sort, Set in order, Shine, Standardize, and Sustain) and Safety Audits:** We conduct periodic audits, including 5S and safety audits, to evaluate and improve the overall safety standards within the Company.
- c) **Effective Permit to Work (PTW) System:** The Company has implemented a PTW system to ensure that non-routine work activities are authorized, monitored, and conducted safely.
- d) **Installation of a Complete Fire Hydrant System:** Fire hydrant systems are installed at key locations with fire extinguishers to effectively address fire-related risks. Recently, we also had a fire safety audit by an external agency to identify possible gaps in our safety practices and address the same.
- e) **Availability of Safe Emergency Assembly Area:** A designated emergency assembly area is provided to ensure the safe gathering of individuals during emergencies.

- f) **Defined Safety and Health Standard Operating Procedures (SOPs):** The Company has established clear and communicated SOPs related to safety and health, ensuring that employees are aware of and adhere to safety protocols.
- g) **Health and Safety Trainings and Mock Drills:** The Company conducts regular health and safety trainings as well as mock drills at all locations to prepare employees and workers for emergency situations and reinforce safety practices.

By implementing these measures, we aim to create a safe and healthy work environment that prioritizes the well-being and safety of all individuals associated with the Company.

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

	FY 2023			FY 2022		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Health & Safety	0	0	-	0	0	-
Working Conditions	0	0	-	0	0	-

14. Assessments for the year:

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

In FY 2023, we carried out internal assessment of all our plants and facilities on the working conditions and health and safety practices followed.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

No risks were identified, and zero incidents were reported in FY 2023.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (B) Workers.

	(Y/N)
Employees	Y
Workers	Y

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 has implemented a standard procedure to verify that its value chain partners have deducted and remitted their statutory dues. Adherence to the applicable statutory provisions including payment and deduction of statutory dues is incorporated in the Purchase Order / contract agreement with the value chain partners. Before approving the monthly bills from contractors, the contractors are required to provide copies of the wage register and PF / ESI challans for the relevant month as evidence of wage payments and PF / ESI contributions for their workers. Once these documents are verified, EBIL proceeds to approve the contractors monthly bills for payments.

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 rehabilitated and placed in suitable employment or whose family Members have been placed in suitable employment:

	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	FY 2022	FY 2023	FY 2022
Employees	0	0	0	0
Workers	0	0	0	0

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

No, we currently do not have a transition assistance programme for our employees, who are in the separation stage, but we are assessing the programmes that we could offer in the upcoming years in order to facilitate continued employability due to career endings resulting from retirement or employment termination.

5. Details on assessment of value chain partners:

We currently assess/evaluate our new suppliers on various environmental and social parameters including health and safety practices as well as on their working conditions during the onboarding but do not conduct yearly assessments. The reported figure is based on the assessment done for new suppliers in FY 23 during their on-boarding.

Further, we are in the process to finalize mechanism to conduct assessment for all our suppliers on health & safety practices and working conditions.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	2.9%
Working Conditions	2.9%

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.

No significant risks/concerns were identified based on our assessments of health and safety practices and working conditions of our new suppliers.

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.

EBIL categorizes its primary stakeholders as individuals or groups who experience a substantial impact from the Company's activities or hold the potential to exert a significant influence on the Company's operations. Consistently engaging with these stakeholders aids the Company in comprehending their requirements and expectations, evaluating them internally, and integrating them into the formulation of strategies, plans, and business activities. While stakeholder engagement is a part of day-to-day routine, over the years, the Company has engaged with the following major stakeholder groups that influence or are influenced by activities of EBIL:

- I. Shareholders
- II. Government and Regulatory Bodies
- III. Dealers and distributors
- IV. Customers
- V. Banks / Financial Institutions
- VI. Employees
- VII. Insurers
- VIII. External providers: suppliers, vendors & contractors (Onsite)
- IX. Local residents/communities

The Company engages with them through multiple channels such as formal meetings, customer helplines, industry forums, dealer / distributor / conventions, surveys amongst others.

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	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Newspaper, Notice, Meetings, Emails, Stock Exchange Intimation	Quarterly	Disclosing Quarterly/ Half Yearly/Yearly Results, sharing Annual Reports and Notice for general meetings to let Shareholders and Investors aware of business performance
Government & Regulatory Bodies	No	Newspaper, Notice, Written communication	Others -Need based	To understand expectations / targets from the Company and participate in government schemes. Engagement during legal orders, regulations, amendments, and approvals, etc.
Dealers and Distributers	No	Website, Emails, Phone calls, Microsoft forms, physical meetings	Others - Frequent and need based	Engagement related to sales orders, discount policies, advertisement, queries on quality, safety, and environment, trainings on use and safe disposal, etc. Awareness sessions on safety / security of infrastructure, assets, and product transport.
Customers	No	Website, Emails, Phone calls, Microsoft forms, physical meetings	Others - Frequent and need based	Engagement related to customer satisfaction / service improvement. Trainings on use and safe disposal, etc.
Banks / Financial Institutions	No	Website, emails, Written communication	Others - Frequent and need based	Make lenders aware of business plans, performance & sustainability

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Employee Engagement Programmes / Internal publications and Circulars / Feedback and surveys / Performance updates / Learning and Development trainings	Others - Frequent and need based	Employee awareness on rules / regulations, benefits, career / personal growth, opportunities and training on health, safety & environment
Insurers	No	Website, Emails	Others -Need based	Timely disclosures and facilitating surveys at Company premises
External providers: Suppliers, Vendors, Contractors (Onsite)	No	Website, Meetings, Telephone, Email, etc.	Others - Frequent and need based	Procurement of material / Equipment / services, Supplier Audits and surveys, Vendor / Contractor Awareness Programmes
Local residents/ Communities	No	Website, Telephone, Written Communication	Others -Need based	Local skill and livelihood development. Community Development - hospitals, schools, sanitation infrastructure etc.

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.**

At EBIL, stakeholder consultations are carried out by specific groups, business leaders, and relevant Company executives. Any feedback or identified issues of corporate importance are then elevated to the Board level, either through direct channels or via various Board Committees. Board Committees are responsible for overseeing aspects such as business risks, corporate social responsibility (CSR) and sustainability, marketing strategies and information technology oversight, planning, and projects, as well as dispute resolution.

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

Yes, stakeholder consultation plays a crucial role in assisting EBIL in identifying and managing environmental and social matters. The development of Company Policies related to the environment and social aspects is a direct outcome of ongoing engagements with various stakeholders, including government regulatory authorities, distributors, suppliers, and the local community. Through these consultations, EBIL gathers valuable insights and feedback from stakeholders, enabling a deeper understanding of environmental and social concerns. This input is then utilized to formulate robust policies that align with regulatory requirements, stakeholder expectations, and industry best practices.

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

We address the concerns and requirements of vulnerable and marginalised stakeholders' groups by undertaking CSR projects related to providing educational support to the children. Under the

project, 'Surrajya Sarvangin Vikas Prakalp', we support in running study centres: Abhyasika to help students from Class 1 to Class 10 belonging to underprivileged community. Further, with our project Maharshi Karve Shikshan Sanstha, we supported educational fees of girls from underprivileged Sections.

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:

Category	FY 2023			FY 2022		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	128	128	100%	127	127	100%
Other than permanent	8	8	100%	10	10	100%
Total Employees	136	136	100%	137	137	100%
Workers						
Permanent	56	56	100%	59	59	100%
Other than permanent	366	366	100%	340	340	100%
Total Workers	422	422	100%	399	399	100%

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

Category	FY 2023					FY 2022				
	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	128	0	-	128	100%	127	0	-	127	100%
Male	114	0	-	114	100%	114	0	-	114	100%
Female	14	0	-	14	100%	13	0	-	13	100%
Other than Permanent	8	0	-	8	100%	10	0	-	10	100%
Male	4	0	-	4	100%	4	0	-	4	100%
Female	4	0	-	4	100%	6	0	-	6	100%
Workers										
Permanent	56	0	-	56	100%	59	0	-	59	100%
Male	56	0	-	56	100%	59	0	-	59	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	366	0	-	366	100%	340	0	-	340	100%
Male	366	0	-	366	100%	340	0	-	340	100%
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	968,750	1	1,067,500
Key Managerial Personnel	3	11,677,524	-	-
Employees other than BoD and KMP	111	1,401,189	14	1,083,735
Workers	56	1,003,961	-	-

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, human right related issues can be raised to the human resource managers/community grievance redressal officers. A dedicated committee is formed to address human rights issues and resolve stakeholder concerns.

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

EBIL has established mechanism to effectively address grievances related to human rights. This mechanism includes institutional structure such as the Grievances Committee. Any individual who believes that he/she has been discriminated against as per the policy shall bring his/her grievances to HR manager in writing/in person. EBIL will ensure that all the grievance reported is well addressed. Our Stakeholder Grievance Redressal Policy provides details of grievance redressal and escalation mechanism. These structures are in place to ensure that grievances pertaining to human rights are promptly and appropriately addressed within the Company.

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

	FY 2023			FY 2022		
	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	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

The Company upholds and guarantees complete confidentiality for the complainant both during and after the resolution of their grievances. Typically, senior Members of the Company are responsible for addressing these complaints. The individuals managing these complaints maintain strict confidentiality to safeguard the complainant, not only during the process but also after the complaint has been resolved. The complainant is shielded from any adverse actions, including but

not limited to harassment, unjust termination of employment, demotion, suspension, and biased treatment.

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

Yes, human rights requirements form part of your business agreements and contracts as per our Sustainable Procurement Policy.

9. Assessments for the year:

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

In FY 2023, we carried out internal assessment of all our plants and facilities on matters related to human rights such as sexual harassment, discrimination at workplace, child labour, forced labour and low pay wages.

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

Not Applicable.

Leadership Indicators

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

During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/complaints.

2. Details of the scope and coverage of any Human rights due diligence conducted.

In FY 2023, we had taken up EcoVadis assessment and as part of the assessment, we carried out due diligence of all our plants and facilities on matters related to human rights such as sexual harassment, discrimination at workplace, child labour, forced labour and low pay wages. As a result of this activity, it was reported that our facilities and plants are compliant with our Code of Conduct and there were no violations related to human rights.

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?

Currently, we are in the process of reviewing the changes required in our infrastructure for making our premises and offices accessible to the differently abled visitors.

4. Details on assessment of value chain partners:

We currently assess/evaluate our new suppliers on various environmental and social parameters including human rights during the onboarding but do not conduct yearly assessment. The reported figure is based on the assessment done for new suppliers in FY 23 during their onboarding. However, we are in the process to finalize mechanism to conduct assessment for all our suppliers based on criteria such as sexual harassment, discrimination at workplace, child labour, forced labour/involuntary labour and wages etc.

	% of value chain partners (by value of business done with such parties) that were assessed
Sexual Harassment	2.9%
Discrimination at workplace	2.9%
Child Labour	2.9%
Forced Labour/Involuntary Labour	2.9%
Wages	2.9%

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

No significant risks/concerns related to human rights such as sexual harassment, discrimination at workplace, child labour, forced labour / involuntary labour or wages were identified based on our assessments of our new suppliers.

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

Essential Indicators

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

Parameter	FY 2023	FY 2022
Total electricity consumption (A)	17,081.53	16,644.02
Total fuel consumption (B)	45,940.58	42,919.17
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	63022.11	59563.18
Energy intensity per rupee of turnover (Total energy consumption, GJ / turnover in rupees)	0.00000927	0.00000928
Energy intensity (GJ/MT of production)	2.12	2.20

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? (Yes/No). 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, none of our site is covered under the PAT scheme.

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

Parameter	FY 2023	FY 2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	8137.40	7267.80
(iii) Third party water	61106.00	58108.80
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	69,243.40	65,376.60
Total volume of water consumption (in kilolitres)	69,243.40	65,376.60
Water intensity per rupee of turnover (Water consumed / turnover)	0.00001	0.00001
Water intensity (kL/MT of production)	2.33	2.41

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

EBIL has implemented a sustainable water management system that includes the recycling of treated water from its Effluent Treatment Plants (ETP). Though, we do not have a Zero Liquid Discharge equipment in place, we utilize the treated water for various purposes such as green area development within the plant premises, for fire hydrant system, utility purposes in the cooling tower and for flushing purposes after undergoing tertiary treatment.

At our Ankleshwar plant, we also send the treated water to a common effluent treatment plant setup for industrial effluent treatment. By recycling the treated water, EBIL ensures that no untreated water is discharged outside the plant periphery. This approach minimizes water wastage and contributes to efficient water resource management. It also helps in reducing the plant's environmental impact by avoiding unnecessary water consumption and external discharge.

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

Parameter	Please specify unit	FY 2023	FY 2022
NOx	Metric Tonnes	7.29	6.39
SOx	Metric Tonnes	8.74	7.33
Particulate matter (PM)	Metric Tonnes	2.75	2.43
Persistent organic pollutants (POP)	NA	Nil	Nil
Volatile organic compounds (VOC)	NA	Nil	Nil
Hazardous air pollutants (HAP)	NA	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.

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

Parameter	Unit	FY 2023	FY 2022
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,369.75	2,933.66
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3225.60	3071.47
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent / INR of turnover	0.00000097	0.00000094
Total Scope 1 and Scope 2 emission intensity – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent / MT of production	0.222	0.221

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

- 7. Does the entity have any projects related to reducing Green House Gas emission? If yes, then provide details.**

EBIL focuses on reducing its greenhouse gas emissions. It has taken multiple operational projects to reduce fuel and electricity consumption. Further, GHG Emissions were calculated for FY 2023 and FY 2022. It is always the endeavour of EBIL to ensure continual improvement in reduction of GHG emissions. EBIL has set target in its ESG roadmap for 2026 to reduce emissions intensity by 7% on a year-on-year basis.

- 8. Provide details related to waste management by the entity:**

Parameter	FY 2023	FY 2022
Total Waste generated (in metric tonnes)		
Plastic waste (A)	44.00	33.00
E-waste (B)	0.20	0.40
Bio-medical waste (C)	0.00294	0.0097
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)	728.79	679.84
Other Non-hazardous waste generated (H)	112.60	83.34
Total (A+B+C+D+E+F+G+H)	885.59	796.59
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	592.34	476.58
(ii) Re-used	44	33
(iii) Other recovery operations	0	0
Total	636.34	509.58
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	200.82	173.76
(ii) Landfilling	0	0
(iii) Other disposal operations	48.43	113.25
Total	249.25	287.01

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

- 9. 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.**

EBIL prioritises waste management as a critical aspect of business and so, within the factory, waste produced during diverse operations across different departments is categorized and classified based on its nature. Following this classification, the waste is separated at its point of origin and

stored in either sealed or open-top MS drums, and then placed at their designated locations. Paper waste is collected separately and placed in dedicated bags.

A color-coding system is implemented to facilitate easy visual recognition. All waste is stored and disposed of in compliance with relevant regulations and guidelines.

- 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:**

No, we do not have any office or plant location in the buffer zone of any ecological sensitive areas.

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

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

In FY 2023, no project was undertaken which required an environmental impact assessment based on applicable laws, therefore, this question is not applicable.

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.					

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

EBIL is in compliance with all applicable laws and regulations.

On 6th March 2019, the Company was directed for closure of its operations in Ankleshwar by the Gujarat Pollution Control Board (GPCB) due to a suspected ground water contamination issue. The GPCB through its subsequent orders had granted temporary revocation of the closure order until 6th May 2024. The Company has represented to the GPCB for a permanent revocation of the closure order and based on the remediation done the Company is expecting a positive outcome. The Company has also installed a Groundwater Treatment System (GTS) for treating and replenishing the groundwater.

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

Leadership Indicators

1. Provide break-up of the total energy consumed (in GJ) from renewable and non-renewable sources:

Parameter	FY 2023	FY 2022
From renewable sources		
Total electricity consumption (A)	863.44	1,200.87
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	863.44	1,200.87
From non-renewable sources		
Total electricity consumption (D)	16218.09	15,443.15
Total fuel consumption (E)	45,940.58	42,919.17
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	62,158.67	58362.32

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

No.

2. Provide the following details related to water discharged:

Parameter	FY 2023	FY 2022
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	31118.40	20216.80
- No treatment	0	0
- With treatment – Effluent Treatment Plant	31118.40	20216.80
Total water discharged (in kilolitres)	31118.40	20216.80

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. **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: Ankleshwar GIDC, Gujarat
- (ii) Nature of operations: Manufacturing Unit
- (iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2023	FY 2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	8137.40	7267.80
(iii) Third party water	32549.60	29071.20
(iv) Seawater / desalinated water	-	-
Total volume of water withdrawal (in kilolitres)	40687.00	36339.00
Total volume of water consumption (in kilolitres)	40687.00	36339.00
Water intensity per rupee of turnover (Water consumed / turnover)	0.000006	0.0000057
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties	31118.40	20216.80
- No treatment	0	0
- With treatment – Effluent Treatment Plant	31118.40	20216.80
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

- (i) Name of the area: Pimpri, Pune
(ii) Nature of operations: Manufacturing Unit
(iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2023	FY 2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	28556.40	29037.59
(iv) Seawater / desalinated water	0	0
Total volume of water withdrawal (in kilolitres)	28556.40	29037.59
Total volume of water consumption (in kilolitres)	28556.40	29037.59
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000042	0.0000045
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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. Please provide details of total Scope 3 emissions & its intensity:

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

We are yet to calculate the Scope 3 emissions resulting from our value chain activities. We intend to conduct Scope 3 Emissions calculations in the coming years.

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. With respect to the ecologically sensitive areas reported at Question 10 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.**

Not Applicable. With respect to the ecologically sensitive areas, all locations are outside the buffer zone from forests, national park/sanctuaries, seacoast, and ecologically sensitive areas.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy and fuel saving projects at our manufacturing sites	<p>In FY 2023, we had undertaken numerous projects to improve our environmental impact. The following interventions is as listed below:</p> <ul style="list-style-type: none"> Switched from vacuum transfer of RM and Intermediates to gear pump. Replaced diesel forklifts with electric forklifts at both manufacturing sites. Replaced water-cooled pumps with air cooled hot oil pumps. Replaced fluorescent lights with LED lights. Eliminated use of compressed air in the FG packing process by use of pumps. Installed modern energy efficient chilled water plant and new blower for ETP at Ankleshwar Plant. Automated packing lines resulting in reduced cycle times & power savings. 	<p>The measures led to a reduction of the electricity consumption per unit of production by 1.6%.</p> <p>Also there was a 3.5% reduction in Light Diesel Oil (LDO) consumption for per unit of production.</p>

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

Yes, EBIL has implemented a robust business continuity and disaster management plan. The purpose of this plan is to allow for Continuity of Business Operations at all facilities of EBIL in the event of an emergency. The plan provides details of responsibilities, communication, preparedness, business continuity process, safety procedures, mock drill. The plan also provides emergency actions for hazards such as fire, earthquake, flood, and cyclones. These procedures are aimed primarily at serving as guidance for the Emergency Response Teams at plant level who are responsible for managing the employees to safety during times of crisis.

- 8. 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?**

Currently, we have not conducted assessments of our value chain partners. However, we plan to assess our value chain partners to identify and address any significant risks or concerns that may arise from these assessments, in the near future.

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

We are yet to conduct value chain partner assessment on environmental impacts, and we are in the planning phase to set targets to assess certain percentage of our suppliers (by value of business done) by 2026.

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.

We are currently part of five trade and industry chambers / associations.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Maharatta Chamber of Commerce, Industries and Agriculture	State
2	Indo-German Chamber of Commerce	National
3	Ankleshwar Industries Association	State
4	Federation of Indian Chambers of Commerce & Industry	National
5	Indian Electrical and Electronics Manufacturers Association	National

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

EBIL has not received any adverse order from any regulatory authority.

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Not Applicable					

There were no public policy positions advocated by the entity in FY 2023.

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.

There were no projects undertaken by the entity which required a Social Impact Assessment and therefore, EBIL has not conducted any Social Impact Assessments (SIA) in FY 2023.

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

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

Our operations and expansion projects have not resulted in the displacement of any population or their livelihoods. As a result, we have not undertaken any Rehabilitation and Resettlement (R&R) activities.

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

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

All grievances are dealt with in accordance with our stakeholder grievance redressal policy. Stakeholders can register their grievances via email, phone or in writing. All grievances are acknowledged by the concerned stakeholder contact officer of the Company; i.e. Person-in-charge - CSR. The stakeholder contact officer is responsible for investigating the concern and may form a team for investigation, if required. Based on findings from investigation, team creates an action plan outlining the steps to be taken to resolve the grievance. The team defines roles and responsibilities for assigning actions and monitoring the actions undertaken and ensures that timelines committed for implementing the action plan are adhered to. The resolution and closure of the complaint is documented over an email providing stakeholder an opportunity to share their feedback on the resolution. In case, the stakeholder is not satisfied by the resolution provided, he/she may escalate his/her grievance to next level using the escalation matrix. We also have internal procedures in place for implementing and monitoring compliance with stakeholder grievance redressal policy.

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

	FY 2023	FY 2022
Directly sourced from MSMEs/ small producers	15.29%	6.92%
Sourced directly from within the district and neighbouring districts	13.28%	11.67%

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
Not Applicable	

No project was undertaken in the FY 2023 which required a Social Impact Assessment and therefore this question is not applicable.

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 INR)
Not Applicable			

EBIL has been instrumental in commissioning significant CSR programmes especially in the areas of its operations at Bharuch district of Gujarat & Pune district of Maharashtra. Nevertheless, none of the CSR projects implemented by the Company is in the aspirational district and hence this disclosure is not applicable. However, in the coming future, we propose to take up projects in the designated aspirational districts as identified by government bodies.

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?
No.
- (c) What percentage of total procurement (by value) does it constitute?
Nil.

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
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
<p>Support for Maharshi Karve Shikshan Sanstha - Educational Fees for higher education of under -privileged girl students</p> <p>Description: We continued to support for educational fees of the girls from under-privileged Section for 5th year with the project “Maharshi Karve Shikshan Sanstha”. Girls from various background were screened and selected for the benefit. The selection process of girls was made on the basis of merit and income level of their families.</p>	<p>35 underprivileged girl students benefitted from the project in FY 2023</p>	<p>100%</p>
<p>Surrajya Sarvangin Vikas Prkalp - Running of study centers (8 nos.) in low-income neighbourhood areas.</p> <p>Description: This project is aimed to support and promote education for underprivileged / marginalized groups. We supported children in their educational activities through the way of study centres (Abhyasika). The students from under-privileged Section from Class 1 to Class 10 received benefit out of this project. FY 2023 marked our 5th year of engaging in this project.</p>	<p>675 students from underprivileged families were supported and provided necessary education from Class 1 to Class 10.</p>	<p>100%</p>
<p>Contribution to Prime Minister's National Relief Fund (PMNRF)</p>	<p>As this is a relief fund, it is targeted to communities and individuals affected with natural calamities and disasters. The beneficiaries could range from few individuals to a significant group of persons (in lakhs).</p>	<p>The beneficiary data on fund allocation is not available publicly. However, during disasters and calamities the most affected group include people from low socio-economic status, so it is understood that majority of the fund is allocated towards the vulnerable and marginalized groups.</p>

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

We at EBIL have established a comprehensive system to effectively address and resolve our customer complaints as per our Stakeholder Engagement and Grievance Policy. We value our customers' feedback and take their concerns seriously. When a complaint is received, it goes through a thorough analysis and resolution process.

Weblink: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

The business line leaders and lead technical services play a crucial role in managing customer complaints. As our business is mainly concerned with various organisations and entities, who are our customers, we collect and document their complaints and provide feedback to the respective technical or commercial team for further action. In cases involving any quality requirements, the technical team collaborates with the Quality Department to analyse the nature of the complaint and implement necessary corrective measures.

To ensure transparency and accountability, we maintain a customer complaint register that is regularly updated once the necessary actions on the complaint are completed. We also provide multiple channels for customers to reach us, including a toll-free number and contact details available on our Company website.

We strive to address customer complaints promptly and effectively, with the goal of continuously improving our products and services. Our commitment to customer satisfaction is reflected in our proactive approach to resolving issues and maintaining open lines of communication with our valued customers.

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

	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%

All our products are packages with adequate details on safe and responsible use, recycling and/or safe disposal and other environmental and social parameters as required by the laws and regulations.

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

	FY 2023			FY 2022		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	206	9	Pending cases pertain to materials return	85	2	Pending cases pertain to materials return. All pending cases of FY 2022 were resolved in FY 2023.

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

During the fiscal year, EBIL has maintained a strong track record in terms of quality, environment, health and safety, as we have no cases of product recalls. This further reinforces our commitment to stringent quality control measures. We prioritize the safety and reliability of our products. Our dedicated team ensures that our products meet and set industry benchmarks for safe usage and handling.

In addition to our quality control efforts, we provide comprehensive information and guidelines to customers through various channels, including product material such as training sessions, manuals, brochures, and packaging. These resources include clear and concise safe-use recommendations to promote proper usage, safe disposal and minimize any potential risks.

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

Yes, we have prioritized data privacy and cyber security as critical aspects of our operations. We have implemented policy on Information Security which details our procedures to safeguard customer data and ensure its confidentiality. Our Information Security Policy details on data privacy and cyber security requirements, roles, responsibilities, handling of sensitive data, use of software and hardware data as well as disposing of data. Our Data Privacy Global Officer is the single point of contact for addressing any complaints related to cyber security and data protection.

In order to maintain a secured digital environment, our technical infrastructure and physical asset management practices are well-designed to meet the industry standards and regulatory requirements for data protection. We recognize the importance of maintaining the integrity and security of sensitive information, and we have measures in place to prevent data loss, abuse, or

unauthorized disclosure to third parties, including competitors and business partners.

Our policy on Information Security can be accessed at: <https://www.elantas.com/beck-india/financial-documents/corporate-governance-report.html>

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

No such cases were raised for FY 2023 and hence no corrective actions were taken. However, we take utmost care on safety of our products and prioritize to educate customer on chemical specifications, product usage, any health hazards/precautionary measures associated with our products and safe disposal of the products.

Leadership Indicators

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

We have provided detailed information on our products through our website which can be accessed at: <https://www.elantas.com/beck-india/products.html>

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

Information pertaining to the usage of our products and their safe use is readily available on our products. Further, EBIL offers training programmes on an annual basis or as needed by the customers. Additionally, the Company organizes regional customer awareness sessions regularly. New customers receive training either during their onboarding or when they visit the customers' facility. This training covers product safety aspects and includes a feedback form that all customers complete after the training.

We also conduct process audits at the customer's site to ensure safe and efficient product usage. Following the process audit, a report is provided with observations and recommendations.

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

In order to provide updates and information relating to our products, we communicate regularly with the group of customers. While our products are not covered by the provision of essential services, we realise that it is important for customers to be kept informed about developments and changes which may affect their experience with our product range.

We provide our customers with the latest information on our products, such as any new features, enhancements or changes to their services through different channels like email updates, telephone calls and our website. In order to ensure that our customers are well informed and engaged, we will endeavour to communicate with clarity and transparency.

Keeping in touch with our customers allows us to respond to any questions, concerns, or inquiries they may have, and we value their feedback so that we can improve and refine our products and services. An essential element of our business philosophy is the commitment to communication and customer involvement, which enables us to build lasting relationships with our customers.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? 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)**

The Company ensures compliance with all applicable laws regarding the provision of necessary information on our products. We're aware that it is important to provide customers with complete information on our products, so they can make an informed choice. We shall provide all the necessary information on the product labels, packaging, documentation, and disposal as required by the law. In addition, our customers are trained in the safe handling and disposal of products. We are committed to transparency, and we want our customers to have a full understanding of the product as well as its characteristics and specifications. It may also include information about the environmental impact or other relevant details that can help customers to make informed choices. We actively seek feedback through surveys of customer satisfaction and encourage open channels of communication in order to ensure that we are continuously improving and satisfying our customers. Thus, to build trust, deepen relationships and meet the evolving needs of our customers in an efficient manner, we seek to foster a culture of transparency and customer centeredness.

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

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

No instances of data breach were reported or observed for FY 2023.

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

No instances of data breach were reported or observed for FY 2023.

For and on behalf of the Board

Ranjal L Shenoy
Director
(DIN: 00074761)

Srikumar Ramakrishnan
Managing Director
(DIN: 07685069)

Place: Mumbai

Date: 20th February, 2024

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