

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

| Sl. No. | Particular | |
|---------|---|---|
| 1 | Corporate Identity Number (CIN) | L74110DL1992PLC116773 |
| 2 | Name of the Listed Entity | BEST AGROLIFE LIMITED |
| 3 | Year of incorporation | 1992 |
| 4 | Registered office address | B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026 |
| 5 | Corporate address | B-4, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi-110026 |
| 6 | E-Mail | info@bestagrolife.com |
| 7 | Telephone | 011-45803300 |
| 8 | Website | www.bestagrolife.com |
| 9 | Financial year for which reporting is being done | April 1, 2023 to March 31, 2024 |
| 10 | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange of India Ltd., BSE Limited |
| 11 | Paid-up Capital | ₹23,64,47,400 |
| 12 | Name and contact details of the person who may be contacted in case of any queries on the BRSR report | Mrs. Astha Wahni Contact No. 9650507235 Email: cs@bestagrolife.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) | Standalone |
| 14 | Name of assurance provider | N.A. |
| 15 | Type of assurance obtained | N.A. |

II. Products/Services

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

| Sl. No. | Description of the main activity | Description of business activity | Entity turnover (%) |
|---------|----------------------------------|----------------------------------|---------------------|
| 1 | Agrochemicals Products | Distribution, Sales & Marketing | 100 |

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

| Sl. No. | Product/service | NIC code | % of Total turnover contributed |
|---------|----------------------------------|----------|---------------------------------|
| 1 | Insecticides | 20211 | 49% |
| 2 | Herbicides | 20211 | 24% |
| 3 | Fungicides | 20211 | 21% |
| 4 | Plant Growth Regulators & others | 20211 | 6% |

III. Operations

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

| Location | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National | 3 | 2 | 5 |
| International | 0 | 0 | 0 |

19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 21 |
| International (No. of Countries) | 2 |

We have a PAN-India presence and serve major States.

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

To expand global footprints, the Company is focused on exploring the markets outside India and therefore the Company is taking key initiative i.e. customer selection, registration process, execution of product etc. to enter the export market.

c. A brief on the types of customers:

The Company's business is manufacturing and Trading of Agrochemical products. The Company serves various customers including retailers, distributors, institutional channel (B2B to serve farmer as last mile) through its domestic business and other distributors through the export business. The Company's products are consumed within both places (India and outside India).

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------------|-------------|-------------|------------|-----------|-----------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| Employees | | | | | | |
| 1. | Permanent (D) | 563 | 515 | 91% | 48 | 9% |
| 2. | Other than Permanent (E) | 539 | 538 | 99% | 1 | 1% |
| 3. | Total employees (D + E) | 1102 | 1053 | 95% | 49 | 5% |
| Workers | | | | | | |
| 4. | Permanent (F) | - | - | - | - | - |
| 5. | Other than Permanent (G) | - | - | - | - | - |
| 6. | Total workers (F + G) | - | - | - | - | - |

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) | - | - | - | - | - |

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|----------------------------------|--|-----------|----------|----------|----------|----------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| Differently Abled Workers | | | | | | |
| 4. | Permanent (F) | - | - | - | - | - |
| 5. | Other than permanent (G) | - | - | - | - | - |
| 6. | Total differently abled workers (F + G) | - | - | - | - | - |

21. Participation/Inclusion/Representation of Women:

| | Total (A) | No. and percentage of Females | |
|---------------------------|-----------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors | 6 | 2 | 33.33% |
| Key Management Personnel* | 3 | 1 | 33.33% |

*Includes Managing Director

22. Turnover rate for permanent employees and workers (Standalone):

| | FY 2023-24 (Turnover rate in current FY) | | | FY 2022-23 (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year prior to the previous FY) | | |
|---------------------|---|--------|-------|--|--------|-------|--|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 35% | 32% | 32% | 30% | 24% | 29% | 19% | 33% | 21% |
| Permanent Workers | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)

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

| Sl. 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 at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|--|--|-----------------------------------|--|
| 1. | Seedlings India Private Limited | Wholly-owned Subsidiary | 100% | No |
| 2. | Best Crop Science Private Limited | Wholly-owned Subsidiary | 100% | No |
| 3. | Sudarshan Farm Chemicals India Private Limited | Wholly-owned Subsidiary | 100% | No |
| 4. | Best Agrolife Global, Mauritius | Wholly-owned Subsidiary | 100% | No |
| 5. | Kashmir Chemicals | Subsidiary | 99% | No |

VI. CSR Details

24.

| | |
|---|--------------|
| Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No) | Yes |
| Turnover (Standalone) (in ₹) | ₹1798 Crores |
| Net worth (Standalone) (in ₹) | ₹333 Crores |

VII. Transparency and Disclosure Compliances

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

| Stakeholder group from whom complaint is received | Grievance Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2023-24 (Current Financial Year) | | | FY 2022-23 (Previous Financial Year) | | |
|---|---|--|--|----------|--|--|----------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes | - | - | - | - | - | - |
| Investors (other than shareholders) | https://www.bestagrolife.com/investorss/Vigil-mechanism-&-whistle-blower-policy2.pdf | - | - | - | - | - | - |
| Shareholders | investorss/Vigil-mechanism-&-whistle-blower-policy2.pdf | 2 | 0 | Resolved | 2 | 0 | Resolved |
| Employees and workers | investorss/Vigil-mechanism-&-whistle-blower-policy2.pdf | - | - | - | - | - | - |
| Other (please specify) | | - | - | - | - | - | - |
| Customers | | - | - | - | - | - | - |
| Value Chain Partners | | - | - | - | - | - | - |

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

We live in an uncertain and constantly changing world. Having a formal process to identify material sustainability issues helps us report on those, that matter most to our business and stakeholders.

| Sl. No. | Material issue 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. | Health Safety & Well-being | Risk | It has direct impact on people and community and has potential to disrupt the operations | By development and implementation of critical safety standards across the various departments of the factory, establishing training need identification at each level of employee. | Negative: Health and Safety incidents would affect employee/worker morale and impact the reputation of performance of the Company |
| 2. | Human Capital Management | Opportunity and Risk | Risk: A significant quantum of labour for our businesses is provided by contractual labour on our premises and we need to ensure compliance as well as appropriate safety. Opportunity: Well-managed, diverse employees and workers who are appropriately compensated, engaged and provided opportunities for career growth ensure a productive and resilient workforce. | We conduct safety measures programme/ training at regular intervals at our factory premises. We are committed to enhance knowledge and leadership quotient of our employees at different level through constant training and development programme. | Positive: Brings new perspectives, experiences, and ideas which enable innovation, enhances the performance and enables a positive culture |
| 3. | Regulatory Issues and Compliance | Risk | Non-compliance may impact the brand image, customer trust & engagement | Regular/consistent review mechanism to ensure adherence of accounts, business and functions. | Negative |
| 4. | Business Ethics | Risk | This may impact the brand and trust of stakeholders | Monitoring Mechanism to ensure Ethical Code of Conduct | Negative |
| 5. | Risk Management | Opportunity | The Company has an effective risk management framework to periodically identify, evaluate and mitigate any risks to the Company’s operations | N.A. | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The National Guidelines on Responsible Business Conduct (NGRBC) released by the Ministry of Corporate Affairs has updated and adopted nine areas of Business Responsibility. These are briefly as under:

- Principle 1: Business should conduct and govern themselves with Ethics, Transparency and Accountability
- Principle 2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle
- Principle 3: Businesses should promote the wellbeing of all employees
- Principle 4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized
- Principle 5: Businesses should respect and promote human rights
- Principle 6: Business should respect, protect, and make efforts to restore the environment
- Principle 7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner
- Principle 8: Businesses should support inclusive growth and equitable development
- Principle 9: Businesses should engage with and provide value to their customers and consumers in a responsible manner

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|----|----|----|----|----|----|----|----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | The Company has obtained approval of the Board of Directors for the Policies, wherever necessary | | | | | | | | |
| c. Web Link of the Policies, if available | The policies formulated and adopted by the Company are available on the website of the Company www.bestagrolife.com | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes/No) | The Company endeavours to implement and translate all the Policies into procedures and practices in true letter and spirit. | | | | | | | | |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | The Company encourages its value chain partners to uphold standards of ethics, fairness and transparency in all their dealings with the Company. | | | | | | | | |
| 4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | The Company has ISO 9001:2015 and ISO 14001:2015 certification which depicts Quality & Environmental Management System respectively. | | | | | | | | |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----------------|----|----|----|----|----|----|----|----|
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | Not applicable | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | Not applicable | | | | | | | | |

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The Company is committed to integrating environmental, social and governance principles into its businesses which is central to improving the quality of life of the communities it serves. It adheres to the principles by enhancing health, safety and environmental impacts of products across the lifecycles. The environmental impacts cover Climate, Resources (Energy & Water), Waste Management and Nature. The Company has established policies for Climate Change, Environment, health & Safety and Human Rights.

The Company is committed to conducting beneficial and fair business practices to the labour, human capital and to the community. It provides employees and business associates with conditions that are clean, safe, healthy and fair.

It strives to be neighbour of choice in the communities in which it operates and contributes to their equitable and inclusive development. To deliver these, the Company has Corporate Social Responsibility Policy, Human Rights Policy and also has defined governance practices in line with the "Code of Conduct".

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). | Managing Director | | | | | | | | |
| 9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details. | The Company has a Corporate Social Responsibility (CSR) Policy which approves and oversees CSR projects in line with the Company's strategy to bring about a positive impact on the communities through various CSR programmes. Moreover, Mr. Vimal Kumar, Managing Director monitors the CSR projects implemented by the Company. | | | | | | | | |

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) | | | | | | | | |
|--|---|----|----|----|----|----|----|----|----|--|----|----|----|----|----|----|----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | As a practice, policies on Business Responsibility of the Company are reviewed on a need basis by the Senior Team including the Managing Director. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies & procedures are Implemented. | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided Quarterly by the Managing Directors to the Board of Directors. | | | | | | | | | | | | | | | | | |

| | | | | | | | | | |
|--|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| | No. The working of all the policies is internally monitored by the Senior Management and Board Committees of the Company. | | | | | | | | |
| 12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: Not Applicable | | | | | | | | | |
| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| The entity does not consider the Principles material to its business (Yes/No) | | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/ human and technical resources available for the task (Yes/No) | Not Applicable | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

1. Percentage coverage by training and awareness programs 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 (BoD) | 2 | 1. Corporate Law/Governance 2. Environment, Health & Safety 3. Risk Management 4. Corporate Social Responsibility (CSR) | 100% |
| Key Managerial Personnel (KMP) | 2 | 1. Corporate Law/Governance 2. Environment, Health & Safety 3. Risk Management 4. Corporate Social Responsibility (CSR) | 100% |
| Employees other than BoD and KMPs | 6 | 1. Code of Conduct 2. Prevention of Sexual Harassment at the Workplace 3. Occupational Health & Safety 4. Good & Green - Energy Efficiency, Waste Management, Water Conservation 5. Diversity: Gender and Sexuality Diversity and Inclusion in the Workplace | 100% |
| Workers | | Not applicable | |

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

| Monetary | | | | | |
|-----------------|-----------------|---|---------------|-------------------|---------------------------------------|
| | NGRBC Principle | Name of the regulatory/enforcement agencies/judicial institutions | Amount (In ₹) | Brief of the case | Has an appeal been preferred (Yes/No) |
| Penalty/Fine | N.A. | N.A. | N.A. | N.A. | N.A. |
| Settlement | N.A. | N.A. | N.A. | N.A. | N.A. |
| Compounding Fee | N.A. | N.A. | N.A. | N.A. | N.A. |
| Non-Monetary | | | | | |
| | NGRBC Principle | Name of the regulatory/enforcement agencies/judicial institutions | | Brief of the case | Has an appeal been preferred (Yes/No) |
| Imprisonment | N.A. | N.A. | | N.A. | N.A. |
| Punishment | N.A. | N.A. | | N.A. | N.A. |

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.

| Case Details | Name of the regulatory/enforcement agencies/judicial institutions |
|----------------|---|
| Not Applicable | 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 weblink to the policy.

The Company, as a responsible corporate citizen is committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates and to implement and enforce effective systems to counter bribery. The Company has adopted a Whistle-blower and Vigil Mechanism policy to provide a formal mechanism to the Directors, employees and other external stakeholders to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. The Policy provides for adequate safeguards against victimisation of employees who avail of the mechanism. The Company does not tolerate bribery or corruption in any form. It is illegal and immoral to, directly or indirectly, offer or receive a bribe and this commitment underpins everything it does. The policy is available on the website of the Company at the web link www.bestagrolife.com

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

| Particulars | FY 2023-24 | FY 2022-23 |
|-------------|------------|------------|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | NA | NA |

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

| Particulars | FY 2023-24 | | FY 2022-23 | |
|--|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of Complaints received in relation to issues of Conflict of Interest of the Directors | Nil | N.A. | Nil | N.A. |
| Number of Complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | N.A. | Nil | N.A. |

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

Not Applicable

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

| | FY 2023-24 | FY 2022-23 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 80.41 | 58.12 |

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

| Parameter | Metrics | FY 2023-24 | FY 2022-23 |
|----------------------------|--|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | | |
| | b. Number of trading houses where purchases are made from | | Nil |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | | |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 56.67% | 32.55% |
| | b. Number of dealers/distributors to whom sales are made | 7385 | 4145 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors | 3.39% | 2.12% |
| Share of RPTs in | a. Purchases (Purchases with related parties/Total Purchases) | 71.02% | 81.85% |
| | b. Sales (Sales to related parties/Total Sales) | 67.09% | 83.22% |
| | c. Loans & advances (Loans & advances given to related parties/Total loans & advances) | 100% | 100% |
| | d. Investments (Investments in related parties/Total Investments made) | 100% | 100% |

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 product and processes to total R&D and CAPEX investments made by the entity, respectively:

| Particulars | FY 2023-24 | FY 2022-23 | Details of improvements in environmental and social impacts |
|-------------|------------|------------|---|
| R&D | - | - | - |
| Capex | - | - | - |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent workers | | | | | | | | | | | |
| Male | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Female | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Total | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

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

| | FY 2023-24 | FY 2022-23 |
|---|----------------|----------------|
| i) Cost incurred on wellbeing measures | 13.80 Lakhs | 3.65 Lakhs |
| ii) Total revenue of the company | 17983.57 Lakhs | 14999.62 Lakhs |
| iii) Cost incurred on wellbeing measures as a % of total revenue of the company | 0.08% | 0.02% |

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

| Benefits | FY 2023-24 | | | FY 2022-23 | | |
|-----------------------|--|--|--|--|--|--|
| | 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 | 85% | 0 | Yes | 74% | 0 | Yes |
| Gratuity | 100% | 0 | Yes | 100% | 0 | Yes |
| ESI | 5% | 0 | Yes | 9% | 0 | Yes |
| Others-please specify | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

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?

The Company recognise the importance of meeting the requirements of the Rights of Persons with Disabilities Act, 2016 and are taking active steps to support the needs of individuals with disabilities. Our working locations are accessible to differently abled persons and the Company is working towards further improvement on the same.

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, we have an equal employment opportunity which is covered as part of our Code of Conduct. We continue to believe that equal employment opportunities are necessary not only to comply with state and local laws and obligations, but also because they are in line with our core values and represent an important contribution to the communities in which we live and work. The Company is committed by an inclusive work environment without any discrimination on the grounds of race, caste, religion, colour, marital status, gender, sex, age, nationality, ethnic origin, disability and such other grounds.

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

| Gender | Permanent employees | | Permanent workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | N.A. | N.A. | N.A. | N.A. |
| Female | N.A. | N.A. | N.A. | N.A. |
| Total | N.A. | N.A. | N.A. | N.A. |

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

| Yes/No (If Yes, then give details of the mechanism in brief) | |
|--|---|
| Permanent Workers | Company has multiple engagement forums available for its employees to share their concerns, suggestions etc. with line managers, HR departments and senior leadership team. Policies related to Prevention of Sexual Harassment at workplace and vigil mechanism/Whistle-blower are also available to all employees and workers. The Company is committed to creating and maintaining an atmosphere in which all employees can work together, without fear of sexual harassment, exploitation or intimidation. A gender-neutral policy on prevention of sexual harassment has been in place for years. All employees are required to go through mandatory training on prevention of sexual harassment. Whistle-Blower Policy also enables employees to raise concerns about unacceptable, improper or unethical practices being followed in the organization, without necessarily informing their supervisors. A Whistle-blowing Officer has been designated for the purpose of receiving and recording any complaints under this Policy. |
| Other 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 2023-24 | | | FY 2022-23 | | |
|---------------------------|--|--|---------|--|--|---------|
| | 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Permanent Workers | 0 | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 |

8. Details of training given to employees and workers:

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|---|-------------|-------------------------------|-------------|----------------------|-------------|-------------|-------------------------------|-------------|----------------------|-------------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | | Number (E) | % (E/D) | Number (F) | % (F/D) |
| Employees (Permanent + other than permanent) | | | | | | | | | | |
| Male | 1053 | 1053 | 100% | 1053 | 100% | 981 | 981 | 100% | 981 | 100% |
| Female | 49 | 49 | 100% | 49 | 100% | 41 | 41 | 100% | 41 | 100% |
| Total | 1102 | 1102 | 100% | 1102 | 100% | 1022 | 1022 | 100% | 1022 | 100% |
| Workers (other than permanent) | | | | | | | | | | |
| Male | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Female | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Total | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

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

| Category | FY 2023-24 (Current Financial Year) | | | FY 2022-23 (Previous Financial Year) | | |
|------------------------------|-------------------------------------|------------|-------------|--------------------------------------|------------|-------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees (Permanent) | | | | | | |
| Male | 515 | 515 | 100% | 377 | 377 | 100% |
| Female | 48 | 48 | 100% | 40 | 40 | 100% |
| Total | 563 | 563 | 100% | 417 | 417 | 100% |
| Workers (Permanent) | | | | | | |
| Male | - | - | - | - | - | - |
| Female | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

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?

The Company is committed to meeting all applicable safety regulations. The Safety & Health Management system covers activities across all offices and ensures the protection of environment, health & safety of its employees, contractors, visitors and all other relevant stakeholders. The Company has also adopted Environment, Health & Safety Policy. The Company has employee perks such as group term insurance and personal accident insurance to protect employees' health and well-being. The Company encourages employees to enrol in voluntary health insurance, which enables them to add supplementary parental and in-law health care.

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

The Company has a process for Risk Management which is essential for preventing incidents, injuries, occupational diseases, emergency preparedness and business continuity. Risk Assessment & Management process is reviewed and mitigation plans are put in place to reduce the risk. Occupational health and safety risk assessment is integral to the organisation's development and management of change processes. Adequate controls are put in place to mitigate the identified risks. For non-routine tasks, the risks are governed by the permit-to-work process. The process involves identifying the hazards associated with the facilities and the work involved and outlining the controls to eliminate or reduce hazards.

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

Not applicable

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

Yes, all employees are covered under health insurance scheme. Employees can avail cashless medical services from a chain of hospitals across the country through the insurance coverage extended by the organisation.

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

| Safety Incident/Number | Category | FY 2023-24 | FY 2022-23 |
|--|-----------|--------------------------|---------------------------|
| | | (Current Financial Year) | (Previous Financial Year) |
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 0 | 0 |

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

The Company is committed to the health and well-being of its team members. The Company conducts regular medical awareness workshops including physical health and well-being and periodic free of cost on-site diagnostic camps. A user-friendly platform has been enabled for all the Company's employees at manufacturing locations to report safety related incidents, provide corrective action and timely resolutions. Employees are encouraged to participate in periodic meeting with senior management to enable continuous dialogue for achieving the Company's goal of incident-free workplace.

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

| Particulars | FY 2023-24 | | | FY 2022-23 | | |
|--------------------|--------------------------|--|---------|--------------------------|--|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil | Nil | - | Nil | Nil | - |
| Working Conditions | Nil | Nil | - | Nil | Nil | - |

14. Assessments for the year:

| | |
|-----------------------------|---|
| Assessments* | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
| Health and safety practices | The Company's manufacturing units are covered under ISO 14001:2015 for quality management and ISO 9001:2015 for environmental management systems. Furthermore, the Company's manufacturing facilities are audited by cross functional teams at business as well as corporate level with oversight from senior management. |
| Working Conditions | |

*Through our internal assessment, the Company ensures health and safety of its workforce. However, during the reporting period, no external audits were carried out.

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

Nil

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

The Company recognizes that as a good corporate citizen, it has the responsibility to think and act beyond the interests of its internal stakeholders, to include all its stakeholders in addition to its employees, who together help the Company to create a shared value. The identification of all relevant stakeholders and understanding their expectations is of high importance to the Company in its quest to be sustainable. The Company has already identified and prioritized key stakeholders and continues its engagement with them through various mechanisms such as consultations with local communities, supplier/vendor meets, customer/employee satisfaction surveys, investor/analyst meets, etc. The following are the key stakeholder groups identified by the Company i.e. shareholders, employees and workers, customers, suppliers & contractors, government and regulatory bodies, media & Analysts, communities at large.

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 & Marginalised Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------|--|--|---|---|
| Shareholders | No | <ul style="list-style-type: none"> General meetings Quarterly Results Annual Reports Stock Exchange Filings E-mails regarding Notices of Meetings, Postal Ballots, Tax Deducted at Source (TDS) on Dividend, etc. e-mail address for resolving Shareholders' queries/requests Website | Quarterly/ Half-yearly/ Annual/As and when required | <ul style="list-style-type: none"> Understanding the aspirations and expectations of the Shareholders Updating the Shareholders about the operations and financial performance of the Company |
| Employees | No | Email, SMS, Notice Board, Website, induction programmes, grievance handling process performance appraisal, trainings. | Ongoing | Career development, diversity and equal opportunity, health and safety, skill upgradation, learning and development, organisational culture/ workplace, and grievances. |
| Customers | No | Phone, email, website, formal distributor and customer meets/trade body membership, market surveys. | Ongoing | Product quality and availability, responsiveness to needs, after sales service, responsible guidelines/manufacturing, climate change disclosures, safety awareness and safe use of agrochemicals |

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

| | FY 2023-24 | | | | | FY 2022-23 | | | | |
|-----------------------------|--------------|-----------------------------|------------|------------------------------|------------|--------------|-----------------------------|------------|------------------------------|------------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 515 | 36 | 7% | 479 | 93% | 377 | 29 | 8% | 348 | 92% |
| Female | 48 | 6 | 13% | 42 | 87% | 40 | 4 | 10% | 36 | 90% |
| Total | 563 | 42 | 7% | 521 | 93% | 417 | 33 | 8% | 384 | 42% |
| Other than Permanent | | | | | | | | | | |
| Male | 538 | 9 | 2% | 529 | 98% | 604 | 10 | 2% | 594 | 98% |
| Female | 1 | 1 | 100% | 0 | 0 | 1 | 1 | 100% | 0 | 0 |
| Total | 539 | 10 | 2% | 529 | 98% | 605 | 11 | 2% | 594 | 98% |
| Workers | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

3. Details of remuneration/salary/wages, in the following format (For Best Agrolife Limited):

| | Number | Male | | Female | |
|--|--------|---|---|---|---|
| | | Median remuneration/salary/wages of respective category | Median remuneration/salary/wages of respective category | Median remuneration/salary/wages of respective category | Median remuneration/salary/wages of respective category |
| Board of Directors (BoD) | 4 | 3 | 16,24,783 | 1 | 1,20,000 |
| Key managerial Personnel (excludes MD) | 2 | 1 | 12,18,886 | 1 | 1,00,000 |
| Employees other than BoD and KMP | 557 | 511 | 50,505 | 46 | 46,913 |
| Workers | N.A. | N.A. | N.A. | N.A. | N.A. |

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

Yes, the Human Resources (HR) department of the Company acts as a focal point in addressing human rights impact or issues. As part of the Human Rights Policy, the Company expects from all its relevant stakeholders to respect and comply with the policy principles, applicable laws and regulations in all territories of its operation.

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

The Company has a policy in place for Human Rights. The Company is committed to maintain a safe and harmonious business environment and workplace for everyone and believes that every workplace shall be free from harassment and/or any other unsafe or disruptive conditions.

Accordingly, the Company has in place an ethics framework comprising a team for redressal of grievances related to ethics/human rights as well as a team of POSH committee members for redressal of such related issues.

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

| Particulars | FY 2023-24 | | | FY 2022-23 | | |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | 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 | - | - | - | - | - | - |
| Discrimination at workplace | - | - | - | - | - | - |
| Child Labour | - | - | - | - | - | - |
| Forced Labour/ Involuntary Labour | - | - | - | - | - | - |
| Wages | - | - | - | - | - | - |
| Other human rights related issues | - | - | - | - | - | - |

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

We believe in providing equal opportunity/affirmative action. We have formulated and implemented Whistle-blower and Prevention of Sexual Harassment (POSH) policies to effectively prevent adverse consequences in discrimination and harassment cases. Issues relating to sexual harassment are dealt with as per the Companies POSH Policy. The Policy clearly details the governance mechanisms for redressal of sexual harassment issues relating to women and other genders/sexual orientations. The Whistle-blower Policy ensures that no unfair treatment will be meted out to a Whistle-blower by virtue of his/her having reported a Protected Disclosure under the policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimisation or any other unfair employment practice being adopted against Whistle-blowers.

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

Yes. All of our business agreements specifically provide for labour law compliances to be adhered to by all our suppliers and business partners including fair wages and timely payment of statutory dues. The agreements also require all the organisation's suppliers and business partners to ensure compliance under the sexual harassment law.

9. Assessments for the year:

| Particular | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child labour | The Company has Internal Systems for monitoring all Compliance of relevant laws, systems and procedures. Also. Regular Audits are conducted to check the Statutory & legal Compliances with the procedures and systems. |
| Forced/involuntary labour | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others – please specify | |

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

During the reporting period, the Company was not involved in any instances of risks/concerns. Consequently, no corrective action was required.

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

Essential Indicators

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

| Parameter | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| From Renewable sources | | |
| Total electricity consumption (A) | - | - |
| Total fuel consumption (B) | - | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumption (A+B+C) | - | - |
| Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) | - | - |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |
| From Non-Renewable sources | | |
| Total electricity consumption (D) | - | - |
| Total fuel consumption (E) | - | - |
| Energy consumption through other sources (f) | - | - |
| Total energy consumption (A+B+C+D+E+F) | - | - |
| Energy intensity per rupee of turnover (Total energy consumption/ revenue from operations in rupees) | - | - |
| Energy intensity per rupee of turnover adjusted for Purchasing power parity PPP (Total energy consumption/ revenue from operations in rupees adjusted for PPP) | - | - |
| Energy intensity in terms of physical output | - | - |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

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

No

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

Not Applicable

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

| Parameter | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | - | - |
| (iii) Third party water | - | - |
| (iv) Seawater/desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | - | - |

| Parameter | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Total volume of water consumption (in kilolitres) | - | - |
| Water intensity per rupee of turnover (Water consumed/ revenue from operations) | - | - |
| Water intensity per rupee of turnover adjusted for PPP (Water consumed/turnover) | - | - |
| Water intensity per rupee of turnover (Water consumed / revenue from operations adjusted for PPP) | - | - |
| Water intensity in terms of physical output | - | - |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

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

Not Applicable

4. Provide the following details related to water discharged:

| Parameter | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | Nil | Nil |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| (ii) To Groundwater | Nil | Nil |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| (iii) To Seawater | Nil | Nil |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| (iv) Sent to third-parties | Nil | Nil |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| (v) Others | Nil | Nil |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| Total water discharged (in kilolitres) | | |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
Not applicable

If yes, name of the external agency.

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

Not applicable

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

Not applicable

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

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|-------------------------------------|---------------------|------------|------------|
| NOx | ug/m ³ | N.A. | N.A. |
| SOx | ug/m ³ | N.A. | N.A. |
| Particulate matter (PM) | ug/m ³ | N.A. | N.A. |
| Persistent organic pollutants (POP) | N.A. | N.A. | N.A. |
| Volatile organic compounds (VOC) | N.A. | N.A. | N.A. |
| Hazardous air pollutants (HAP) | N.A. | N.A. | N.A. |
| Others – please specify | mg/m ³ | N.A. | N.A. |
| – COX | | | |
| – PM 10 | | | |

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.

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

| Parameter | Unit | FY 2023-24 | FY 2022-23 |
|---|--|------------|------------|
| 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 | - | - |
| 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 | - | - |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | - | - | - |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | - | - |

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

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

No

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

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Total Waste generated [in metric tonnes (MT)] | | |
| Plastic waste (A) | - | - |
| E-waste (B) | - | - |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | - | - |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G) | - | - |

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | - | - |
| Total (A+B + C + D + E + F + G + H) | - | - |
| 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 | - | - |
| (ii) Re-used | - | - |
| (iii) Other recovery operations | - | - |
| Total | - | - |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | - | - |
| (ii) Landfilling | - | - |
| (iii) Other disposal operations | - | - |
| Total | - | - |

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

No

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

The process effluent is treated in Effluent treatment plant as per norms. The Unit has installed effluent treatment plant comprising of primary and secondary treatment units followed by multi effect evaporator, Agitated Thin Film Drier and Reverse Osmosis Plant. The permeate fraction from RO is utilized in the utility area. The other hazardous waste as per hazardous waste authorization by Pollution Control Board are send to authorized vendor.

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

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

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

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

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).

Yes. The Company is in compliance with applicable environment regulations.

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:

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

| Sl. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/associations (State/National) |
|---------|--|--|
| 1. | Confederation of Indian Industry (CII) | National |
| 2. | Chemicals, Cosmetics & Dyes Export Promotion Council (CHEMEXCIL) | National |
| 3. | Crop Care Federation of India (Ccfi) | National |

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

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

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.

| Sl. No. | Public advocated | Method resorted for such advocacy | Whether information available in public domain? (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, in the following format:

| 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 FY (In ₹) |
|--|-------|----------|---|--------------------------|-----------------------------------|
| Not Applicable | | | | | |

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

Npt applicable

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

| Parameter | FY 2023-24 | FY 2022-23 |
|--|---|------------|
| Directly sourced from MSMEs/small producers | 1.81% | 1.86% |
| Sourced directly from within the district and neighbouring districts | Due to the decentralized nature of our procurement process and reliance on local small service providers, it is not practical for us to provide specific data on procurement within the district and neighbouring district. | |

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

| Location | FY 2023-24 | FY 2022-23 |
|--------------|------------|------------|
| Rural | 63% | - |
| Semi-urban | | |
| Urban | | |
| Metropolitan | 37% | |

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.

The Company has activated various channels through which customers can raise complaints/queries and share feedback. The Company's sales teams across businesses are the first level of touch points to receive feedback from the customers/distributors. The Company's extension teams across business work closely with the farmers and attend to their queries/complaints through regular field visits. The Company has dedicated customer care helplines, email-IDs and query section on the website. All product related queries are responded to in a time-bound manner from respective departments and field visits are arranged as and when necessary.

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

| | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | Not Applicable |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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

| Particulars | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|--------------------------|---------------------------------------|---|--------------------------|---------------------------------------|---|
| | 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 | Nil | | The Company received queries related to its product performance but none from the categories mentioned in this section. | | | The Company received queries related to its product performance but none from the categories mentioned in this section. |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of Essential Services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other | | | | | | |

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

Nil

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

Yes

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.

Nil

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

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

c. Impact, if any, of the data breaches

Not applicable