

**September 05, 2025**

**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor,  
Bandra Kurla Complex,  
Mumbai 400051  
SYMBOL: SEPC

**BSE Limited**  
14<sup>th</sup> Floor, PJ Towers,  
Dalal Street,  
Mumbai 400051  
Scrip Code: 532945

Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report for the financial year 2024-25**

Pursuant to the requirements of Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclosed the Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-25 which also forms part of the Annual Report.

We request you to take the same on record.

Thanking you,

Yours faithfully,

**For SEPC Limited**

**T Sriraman**  
**Company Secretary & Compliance Officer**

**Encl.: a.a**

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### Business Overview

SEPC Limited is one of the country's leading service provider of integrated design, engineering, procurement, construction and project management services for water infrastructure, process and metallurgy plants, power plants, mines and mineral processing. SEPC has a proven track record, having executed some of the most complex and technically challenging projects across the country and overseas. Your Company offers services relating to industrial processes, metallurgy, thermal power plants, biomass power plants, Mines and Mineral processing, water and waste and water management and distribution systems.

The Business Responsibility & Sustainability Report (BRSR) is aligned with the National Voluntary Guidelines (NVGs) on Social, Environmental and Economic Responsibilities of Business, issued by the Ministry of Corporate Affairs (MCA) and is in accordance with clause (f) of sub-regulation (2) of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (Listing Regulations).

Your Company's Business Performance and Impacts are disclosed based on the 9 Principles as mentioned in the NVGs.

<b>Principle 1</b> Ethics, Transparency & Accountability	<b>Principle 2</b> Product Life Cycle Sustainability	<b>Principle 3</b> Employee Well- Being
<b>Principle 4</b> Stakeholder Engagement	<b>Principle 5</b> Human Rights	<b>Principle 6</b> Environment
<b>Principle 7</b> Policy Advocacy	<b>Principle 8</b> Inclusive Growth and Equitable Development	<b>Principle 9</b> Customer Value Creation

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74210TN2000PLC045167
2	Name of the Listed Entity	SEPC Limited
3	Year of incorporation	12/06/2000
4	Registered office address	3 <sup>rd</sup> Floor, ASV Hansa Towers, No. 53/20, Greams Road, Thousand Lights, Greams Road, Chennai, Tamil Nadu, India, 600006

5	Corporate address	3 <sup>rd</sup> Floor, ASV Hansa Towers, No. 53/20, Greams Road, Thousand Lights, Greams Road, Chennai, Tamil Nadu, India, 600006
6	E-mail	info@sepc.in / tsr@sepc.in
7	Telephone	044 - 65105555
8	Website	<a href="https://www.sepc.in/">https://www.sepc.in/</a>
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange Limited
11	Paid-up Capital	₹ 15,63,65,97,860
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	T. Sriraman, Company Secretary Telephone: 044 - 65105555 Email: tsr@sepc.in
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 Basis
14	Name of the Assurance Provider	NA
15	Type of Assurance obtained	NA

#### II. Products/services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Construction	Engineering, Procurement and Construction of Water Supply and Distribution, Sewage treatment plants, Power plants, Minerals & Metal process plants etc.	100%

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

S.No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Construction of sewer systems including sewage disposal plants and pumping stations	42205	88%
2.	Construction of roads	42101	12%

**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	-	11	11
International	-	1	1

**IV. Employees**
**20. Details as at the end of Financial Year:**
**a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/ A)
EMPLOYEES						
1.	Permanent(D)	224	201	89.73%	23	10.26%
2.	Other than Permanent(E)	21	19	90.47%	2	9.52%
3.	<b>Total employees (D+ E)</b>	245	220	89.80%	25	10.20%
WORKERS						
4.	Permanent(F)	-	-	-	-	-
5.	Other than Permanent(G)	333	326	97.89%	7	2.10%
6.	<b>Total workers (F+G)</b>	333	326	97.89%	7	2.10%

**b. Differently abled Employees and workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/ A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent(D)	0	0	0	0	0
2.	Other than Permanent(E)	0	0	0	0	0
3.	<b>Total differently abled employees (D+ E)</b>	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	0	0	0	0	0
5.	Other than Permanent(G)	0	0	0	0	0
6.	<b>Total differently abled workers (F+G)</b>	0	0	0	0	0

**21. Participation/Inclusion/Representation of women**

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	6	1	16.66
Key Management Personnel	2	0	0

**19. Markets served by the entity:**
**a. Number of locations**

Locations	Number
National(No.ofStates)	11
International(No.ofCountries)	1

**b. What is the contribution of exports as a percentage of the total turnover of the entity?**
**c. A brief on types of customers**

The Company's business is construction of infrastructure. Some of the major clients include State and Central Government departments, public sector entities, ministries, local municipal bodies..

## 22. Turnover rate for permanent employees and workers

Particulars	FY 2024-2025 (Turnover rate in current FY)			FY 2023-2024 (Turnover rate in previous FY)			FY 2022-2023 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	1%	11%	17%	2%	19%	19%	2%	21%
Permanent Workers	--	--	--	--	--	--	--	--	--

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	SEPC FZE, Sharjah	Subsidiary	100%	No
2	SHRIRAM EPC ARKAN LLC	Step-down Subsidiary	70%	No
3	SEPC Arabia Company Limited	Subsidiary	100%	No
4	Shriram EPC Eurotech Environmental Pvt Ltd - JV	Joint Venture	NA	No
5	SEPC DRS ITPL JV	Joint Venture	NA	No
6	Mokul Shriram EPC JV	Joint Venture	NA	No
7	Larsen & Toubro Limited Shriram EPC JV	Joint Venture	NA	No

## VI. CSR Details

### 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:

As per the Turnover and Net worth threshold, CSR is applicable. However, there is no spending requirement due to the presence of accumulated losses.

(ii) Turnover (in ₹) - 646.02 Crores

(iii) Net worth (in ₹) - 1502.99 Crores

**Note: The details from the standalone financial statements are considered for CSR disclosure.**

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024 - 25 Current Financial Year			FY 2023 - 24 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	<a href="https://www.sepc.in/pdf/Community-Grievance-Redress.pdf">https://www.sepc.in/pdf/Community-Grievance-Redress.pdf</a>	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholders)	NIL	NIL	NIL	NA	NIL	NIL	NA

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 2024 – 25 Current Financial Year			FY 2023 - 24 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
Shareholders	<a href="https://www.sepc.in/investors-contacts.aspx">https://www.sepc.in/investors-contacts.aspx</a>	6	NIL	Governed by Grievance Redressal Mechanism under REG.13 of SEBI (LODR) Regulations, 2015	7	NIL	Governed by Grievance Redressal Mechanism under REG.13 of SEBI (LODR) Regulations, 2015
Employees and workers	<a href="https://www.sepc.in/pdf/Employee-Grievance.pdf">https://www.sepc.in/pdf/Employee-Grievance.pdf</a>	NIL	NIL	NA	NIL	NIL	NA
Customers	NO	NO	NO	-	NO	NO	NO
Value Chain Partners*	NO	-	-	-	NO	-	-
Other (please specify)	-	-	-	-	-	-	-

\*The leadership team conducts meetings with the customers and other value chain partners periodically

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

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

S. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
01	Ambitious targets for water for all in the country	opportunity	The Har ghar Jal initiative announced by GOI, aims to provide every rural house hold with affordable and regular access to safe drinking water thro taps by 2024	-	Positive
02	Climate change and Environmental and social matters	Opportunity	Stringent regulation on emission norms for the existing /new power plants provides fresh opportunity for bidding fuel gas desulfurization(FGD)projects. The prohibition on open cast mining and approval for underground mining as they have lower environmental food print.	-	Positive
03	Cyclical nature of Business	Risk	Any slowdown in domestic or global business environment will have impact on business sustainability	Company is present in multiple verticals to deal with any slowdown in one sector will offset with the progress with the other	Negative

## SECTIONB: MANAGEMENT AND PROCESS DISCLOSURES

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

	Disclosure Questions	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	N	Y	Y	Y	Y*	Y	Y	Y*
	b. Has the policy been approved by the Board? (Yes/No)	YES								
	c. Web Link of the Policies, if available	<a href="https://www.sepc.in/Companies-Act-and-SEBI-Compliances.aspx">https://www.sepc.in/Companies-Act-and-SEBI-Compliances.aspx</a>								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	NA	Y	Y	Y	Y	Y	Y	N
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	NA	Y	N	Y	Y	Y	Y	Y
4	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest, Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Yes. Third party audit agencies including, TUV-Nord, conduct audits in various businesses on different standards such as ISO 14001:2018, ISO 45001:2018. During the audit process, they check policy elements, procedures, action plans, review process, etc.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	NA								
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	NA								
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)	SEPC Limited gives importance to Environment protection, Sustainability and Governance. Imbibing ESG principles in our core business of providing end-to-end solutions to engineering challenges, offering multi-disciplinary design, engineering, procurement, construction and project management services, while striving to deliver reliable and quality services to our clients. The Company employs contract workers and focuses on providing equal opportunity, ensuring diversity and inclusion, workplace safety and well being for all employees and workers. The Company has fair and transparent governance and disclosure practices, through the Code of Conduct, Whistleblower Policy and other detailed procedures to ensure compliance and uphold its principles.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The CEO and MD and the board are the highest authority responsible for the implementation and oversight of the business responsibility policy								
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 CEO and MD and the board are the highest authority responsible for sustainability related issues.								

	Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9									
	Policy and management processes																			
10	Details of Review of NGRBCs bythe 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	
	Performance against above policies and follow up action	Y	NA	Y	Y	Y	Y	Y	Y	Y	A	NA	A	A	A	A	Y	A	A	
	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Y	NA	Y	Y	Y	Y	Y	Y	Y	A	NA	A	A	A	A	Y	A	A	
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.			The implementation of the Company's Code of Conduct and other policies are reviewed through internal audit/control function. The Quality, Safety & Health and Environmental policies are subject to internal reviews for continuous assessment by the Quality Control Department. Most of the policies adopted by the Company for ensuring the orderly and efficient conduct of business including adherence to Company's policies have been evaluated periodically by an independent external agency as a part of internal financial control requirement.																
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:																			
	Questions										P1	P2	P3	P4	P5	P6	P7	P8	P9	
	The entity does not consider the principles material to its business (Yes/No)										-	Yes	-	-	-	-	-	-	-	-
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										-	-	-	-	-	-	-	-	-	
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)										-	-	-	-	-	-	-	-	-	
	It is planned to be done in the next financial year (Yes/No)										-	-	-	-	-	-	-	-	-	
	Any other reason (please specify)										-	-	-	-	-	-	-	-	-	
	The Company through Industry associations endeavor to promote growth, technological progress and sustainable business principles. Therefore, Company has not evolved a separate public policy.																			

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

#### Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	OPERATION AND PERFORMANCE FUTURE OUTLOOK AND STRATEGY INTERNAL FINANCIAL CONTROL REGULATORY UPDATES (LODR)	100%
Key Managerial Personnel	3	CRITICAL ISSUES IN GST LITIGATION ESGREPORTING-INVESTOR APPROACH AND EXPECTATIONS STRUCTURED DIGITAL DATABASE REGULARITY UPDATES UPDATES ON PIT REGULARISATION	100%
Employees other than BoDs and KMPs	30	AWARENESS ON IMS & BEST PRACTICES WASTE MANAGEMENT AND MINIMIZATION GREENHOUSE GAS EMISSION AWARENESS ON ENVIRONMENTAL PROTECTION FIRE DETECTION & PROTECTION FOR DATA CENTERS AND CRITICAL ROOMS. MENTAL HEALTH AWARENESS THE VITAL ROLE OF DEFENSIVE DRIVING IN THE ERA OF VEHICLE GROWTH SAY GOODBYE TO BACKACHE-ERGONOMICS FIX FIRE SAFETY TRAINING ARC FLASH AWARENESS: INSPECTION TACTICS FOR A SAFER WORKPLACE NPS AWARENESS SESSION IOT DEVICES FOR ELECTRICAL SAFETY FACT VS FICTION	93%
Workers	NA	NA	NA

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 regulatory/ enforcement agencies/ judicial institutions	Amount (INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

#### Non - Monetary

	NGRBC principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL

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. <https://www.sepc.in/pdf/Business-Conduct.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:

	<b>FY 2024- 2025 (Current Financial Year)</b>	<b>FY 2023 - 2024 (Previous Financial Year)</b>
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	<b>FY 2024- 2025 (Current Financial Year)</b>		<b>FY 2023 - 2024 (Previous Financial Year)</b>	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Number	Remarks	Number	Remarks
	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Number	Remarks	Number	Remarks
	NIL	NIL	NIL	NIL

7. Provide details of any corrective action taken or underway on issues related to fines / penalties /action taken by regulators/ law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest. - NIL
8. Number of Days of Accounts Payable ((Accounts payable \* 365)/ (Cost of Goods/services procured) in the following format.

	<b>FY 2024-25</b>	<b>FY 2023-24</b>
Number of days of Accounts Payables	266	172

#### 9. Openness of Business:

Provide the 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:

<b>Parameter</b>	<b>Metrics</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>
Concentration of purchases	a. Purchases from trading houses as % of total purchases	NII	NII
	b. Number of trading houses from where purchases were made	NII	NII
	c. Purchases from Top 10 Trading houses as % of total purchases from trading houses	NII	NII
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NII	NII
	b. Number of dealers/ distributors to whom sales were made	NII	NII
	c. Sales to Top 10 dealers/ distributors as % of total sales to dealers/ distributors	NII	NII
Share of RPTs in	a. Purchases (Purchases with related parties / Total purchases)	Nil	Nil
	b. Sales (sales to related parties/ Total sales)	Nil	Nil
	c. Loans & Advances (Loans & advances given to related parties / Total loans & advances)	35	35
	d. Investments (Investments in related parties/ Total investments made)	24.26	24.26

## Leadership Indicators

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

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

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? - Yes  
Company has approved code of conduct for all the Board of Directors and the Senior Management available on the website <https://www.sepc.in/pdf/Code%20for%20Directors%20and%20SMP-17-2-25.pdf>

## PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

### Essential Indicators

- a) 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.

	Current Financial Year – 2024-2025	Previous Financial Year – 2023 -2024	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

2. a) Does the entity have procedures in place for sustainable sourcing? Yes  
b) If yes, what percentage of inputs were sourced sustainably? 100%  
The Company has adopted various methodologies for sustainable sourcing. Some of the mechanisms are as follow:- The Company gives priority to social, ethical, and environmental performance of suppliers, while sourcing materials and availing services.
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 is in the business of EPC which does not involve any manufacturing, hence there is no reclaimable waste generation.
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.  
In India, EPR is applicable for plastic waste and electronics waste and recently it is mandated for import of items with plastic packaging. The Company has businesses in EPC projects and Hi-Tech Manufacturing and does not manufacture any plastic products.

## 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 service industry)? If yes, provide details in the following format? - N/A

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
Not Applicable					

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
Not Applicable		

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

Indicate Input Material	Recycled or reused input material to total material	
	FY 2024- 2025 (Current Financial Year)	FY 2023 - 2024 (Previous Financial Year)
Not Applicable		

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

	FY 2024- 2025 (Current Financial Year)			FY 2023 - 2024 (Previous Financial Year)		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (Including packaging)	Not Applicable					
E waste						
Hazardous waste						
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
Not Applicable	

### 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)	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	201	201	100%	201	100%	NIL	0%	201	100%	NIL	0%
Female	23	23	100%	23	100%	23	100%	NIL	0%	NIL	0%
Other than permanent Employees											
Category	TOTAL (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% B/A	Number (C)	% C/A	Number (D)	% D/A	Number (E)	% E/A	Number(F)	% F/A
Male	NA										
Female	NA										
Total	NA										

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

Category	TOTAL (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% B/A	Number (C)	% C/A	Number (D)	% D/A	Number (E)	% E/A	Number(F)	% F/A
Permanent Workers											
Male								NIL			
Female								NIL			
Total								NIL			
Other than permanent Workers											
Category	TOTAL (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% B/A	Number (C)	% C/A	Number (D)	% D/A	Number (E)	% E/A	Number(F)	% F/A
Male	326	326	100%	326	100%	NA	NA	326	100%	NA	NA
Female	7	7	100%	7	100%	7	100%	NA	NA	NA	NA
Total	333			333						NA	NA

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

	FY 2024-25	FY 2023-24
Cost Incurred on the well-being measures of employees as a % of total revenue of the company	0.15%	0.09%

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

BENEFITS	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	No of Employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority Y/N, NA	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, NA
PF	100%	100%	YES	100%	100%	YES
Gratuity	100%	100%	YES	100%	100%	YES
ESI	100%	100%	YES	100%	100%	YES
Others-						
EDLI Policy	100%	100%	YES	100%	100%	YES
GPA Policy	100%	100%	YES	100%	100%	YES
WC Policy	100%	100%	YES	100%	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.

Most of the company's permanent office buildings are accessible to differently abled employees and workers.

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 - <https://www.sepc.in/pdf/Equal-Opportunity-to-Persons-with-Disabilities.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
<b>Total</b>	100%	100%	NA	NA

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 employees	Yes
Other than permanent employees	Yes
Permanent workers	Yes
Other than permanent workers	Yes

Employee Grievance Management Policy is made available on the website of SEPC, at following link: <https://www.sepc.in/pdf/Employee-Grievance.pdf>

Yes. Any employee of the company can raise grievance as outlined in the Employees Grievance Redressal Policy for redressal. All employees have been familiarized on the policies and how to escalate the grievance. The grievance can be raised in person or through email with the designated Authority.

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

Category	FY 2024- 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	%(B / A)	Total employees / Workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D / C)
Total Permanent Employees						
Male	Not Applicable					
Female	Not Applicable					
Total Permanent Workers						
Male	Not Applicable					
Female	Not Applicable					

**Note : There are no associations or Unions**

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health &safety Measures		On Skill Upgradation		Total (A)	On Health &safety Measures		On Skill Upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Male	201	181	90.05%	19	9.45%	206	190	92.23%	15	7.28%
Female	23	23	100%	23	100%	23	23	100%	23	100%
Total	224	204	91.07%	42	18.75%	229	213	93.01%	38	16.59%
Workers										
Male	Not Applicable									
Female	Not Applicable									

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. B	%(B/A)	Total (A)	No. D	%(D/C)
<b>Employees</b>						
Male	201	178	89%	206	183	88.83%
Female	23	20	87%	23	19	82.61%
<b>Total</b>	<b>224</b>	<b>198</b>	<b>88%</b>	<b>229</b>	<b>202</b>	<b>88.21%</b>
<b>Other than permanent employees</b>						
Male	Not Applicable					
Female	Not Applicable					

**Note: Performance and career development review was carried out for 100% of eligible employees (except new joinees).**

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 of such system?

Yes. The company has adopted and implemented the Environment, Health, Safety and Social management systems (EHSS). The EHSS policy covers health and safety and the company is committed to provide safe and healthy working environment for the prevention of work related injuries and ill health. This is implemented at all sites and offices

- 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 assessed and identified risks relating to all activities through HIRA and have evolved processes to carry out different activities in a safe manner. In order to periodically monitor and review, the company has formed safety committee at all sites and members are encouraged to offer suggestions for improvements. The minutes of the safety committee meetings are reviewed at the corporate level and suggestions for improving the process are evaluated for implementation.

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

YES

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

Yes, all the employees have access to non-occupational medical and healthcare services through tie-ups with medical entities in close proximity.

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

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related Injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

- ✓ Hazards relating to each activity at site have been identified and safe working method to undertake each activity has been developed and implemented at all sites.
- ✓ Personal protective equipment have been provided to all personnel at work site.
- ✓ All maintenance works are carried out with Work permit only. Before taking up the job while issuing work permit a safety talk is given to all the concerned personnel on the possible hazards and steps for safe working are explained.
- ✓ A safety tip is circulated daily which is discussed in detail in the daily toolbox talk.
- ✓ There is a system to capture all incidents. Corrective actions are taken to avoid future incidents/ accidents.
- ✓ Internal safety audits are conducted periodically
- ✓ Preventive Maintenance schedule is adhered to strictly.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	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)
Health and safety practices	70% by internal team, 30% by third parties
Working Conditions	70% by internal team, 30% by third parties

## 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 &amp; safety practices and working conditions. – No significant risks identified

**Leadership Indicators**

1. Does the entity extend any life insurance or any compensatory package in the event of death of
  - (A) Employees - Yes
  - (B) Workers - Yes
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.  
Statutory dues are remitted from our end; no value chain partners are engaged.

3. Provide the number of employees / workers having suffered high consequence work - related injury/ill-health /fatalities (as reported in Q 11 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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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

5. Details on assessment of value chainpartners:

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

6. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from assessments of health and safety practices and working conditions of value chain partners. - NOT APPLICABLE

#### 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.

SEPC values and recognizes the role and the contribution made by any individual, group or institution that constitute its value chain as a stakeholder. Contribution made by each of them is assessed to identify the key stakeholders. This includes employees, community, investors, suppliers, customers etc.,

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

Stakeholders group	Whether identified as Vulnerable and marginalized group (Yes/No)	Channel of communication	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	AGM, Annual reports, periodical dissemination of information through stock exchanges, addressing queries raised, Grievance redressal etc.	Annual, Need basis	Keep the shareholders informed and improve governance practices.
Employees	No	Employee interaction, Performance appraisal, Email communication, promotion incentives etc.	Regular	Helps build good team, upgrade skills and knowledge and align employees towards organizational goals. Career advancement opportunities and adhere to ethical practices.
Community	No	NA	-	Local development and contribute to better livelihoods



Stakeholders group	Whether identified as Vulnerable and marginalized group (Yes/No)	Channel of communication	Frequency of Engagement (Annually/Half/Yearly/Quarterly/others – please specify)	Purpose and scope of Engagement including key topics and concerns raised during such engagement
Customers	No	Regular interaction, email communication, meetings held at various levels	Regular, Need basis	Understand their need and strive towards satisfying their needs. Obtain feedback to improve the process. Help customers meet their sustainability goals.
Suppliers	No	Periodical interaction, meetings, email communication	Regular	Improve efficiency through timely supply of quality goods

#### 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.

Consultation with our stakeholders is an ongoing process. We engage with our employees, suppliers and customers regularly during the course of our business. The shareholders have the opportunity to interact with the board members during Annual General Meeting. The Management team reviews the feedback periodically.

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.

No

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups. - NOT APPLICABLE

Consultation with our stakeholders is an ongoing process. We engage with our employees, suppliers and customers regularly during the course of our business. The shareholders have the opportunity to interact with the board members during Annual General Meeting. The Management team reviews the feedback periodically

#### PRINCIPLE 5 Businesses should respect and promote human rights

##### Essential Indicators

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

Category	FY 2024-2025			FY 2023-24		
	Total (A)	No. of employees / workers covered(B)	%(B/ A)	Total(C)	No. of employees / workers covered(D)	%(D/ C)
<b>Employees</b>						
Permanent	224	122	54%	229	90	39.20%
Other than permanent	21	10	48%	17	10	58.82%
<b>Total Employees</b>	<b>245</b>	<b>132</b>	<b>53.87%</b>	<b>246</b>	<b>100</b>	<b>40.65%</b>
<b>Workers</b>						

Category	FY 2024-2025			FY 2023-24		
	Total (A)	No. of employees / workers covered(B)	%(B/ A)	Total(C)	No. of employees / workers covered(D)	%(D/ C)
Permanent	Not Applicable					
Other than permanent	Not Applicable					
<b>Total Workers</b>	Not Applicable					

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

Category	FY 2024-25 Current Financial Year					FY 2023-2024 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	%(E / D)	No. (F)	%(F / D)
Employees										
Permanent										
Male	201	0	0	201	100%	206	0	0	206	100%
Female	23	0	0	23	100%	23	0	0	23	100%
Other than Permanent										
Male	19	0	0	21	100%	17	17	0	17	100%
Female	2	0	0	2	100%	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	271	271	100%	0	0
Female	-	-	-	-	-	10	10	100%	0	0

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	1	10405569	0	NIL
Key Managerial Personnel	2	4877063	0	NIL
Employees other than BoD and KMP	198	625674	23	561144
Workers	326	170496	7	144000

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

	FY 2024-25	FY 2023-24
Gross Wages paid to females as a % of total wages	6.42%	6.37%

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

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

YES, we have exclusive committees constituted to redress grievances to human right issues.

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

	FY 2024-2025 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment		NIL			Nil	
Discrimination at Workplace		NIL			Nil	
Child Labour		NIL			Nil	
Forced Labour/Involuntary Labour		NIL			Nil	
Wages		NIL			Nil	
Other human rights related issues		NIL			Nil	

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

The complaints of discrimination and harassment are addressed in a fair manner. The identity of the complainant is not disclosed unless required. Post the resolution, protection is given to the complainant to avoid any vindictive consequences.

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

Clauses related to various aspects of human rights are part of the contracts with suppliers, partners, etc.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%. Self-assessment was conducted in all offices to identify any human rights risks across the businesses through the Admin/Project/HR.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others-please specify	

11. Provide details of any corrective actions taken or underway to address significant risks/Concerns arising from the assessments at Question 10 above. - No significant risk/ concern raised

## Leadership Indicators

- Details of a business process being modified/ introduced as a result of addressing human rights grievances/complaints.
  - No complaint received in FY2024-25 for human rights violation

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

The scope and coverage of human rights due diligence extends to the Company's offices including contractual workers. This assessment covers aspects such as child labour, forced/involuntary labour, wages, sexual harassment, discrimination at workplace, health and safety, working conditions and grievance mechanism.

- 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?

Most of the permanent facilities and office buildings are accessible to differently abled visitors.

- Details on assessment of value chain partners:

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

Note: Most of our value chain partners are reputed corporate companies who have their own policies and mechanism to monitor for compliance of all matters relating to human rights and ethical practices.

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

Not applicable

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

### Essential Indicators

- Details of total energy consumption (In Joules or multiples) and energy intensity, in the following format

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>From renewable sources</b>	-	-
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	-	-
<b>From non-renewable sources</b>	-	-
Total electricity consumption (D)	69,42,632	40,11,308
Total fuel consumption (E)	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	69,42,632	40,11,308
<b>Total energy consumed (A+B+C+D+E+F)</b>	69,42,632	40,11,308
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)	0.0012	0.0007
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
<b>Energy intensity in terms of physical output</b>	-	-
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.

- Does the entity have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N). If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. - NA
- Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>	Not Applicable	
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/ desalinated water		
(v) Others		
<b>Total volume of water withdrawal</b> (in kilolitres) (i+ii+iii+iv+v)		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of Turnover</b> (Total Water consumption/ Revenue from operations)		
<b>Water intensity per rupee of Turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)		
<b>Water intensity in terms of physical output</b>		
<b>Water intensity</b> (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.

4. Provide the following details with respect to water discharged

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Water Discharge by destination and level of treatment (In Kiloliters)</b>		
(i) Surface water	Not Applicable	
- No Treatment		
- With treatment- please specify the level of treatment		
(ii) To Ground water		
- No Treatment		
- With treatment- please specify the level of treatment		
(iii) To Sea water		
- No Treatment		
- With treatment- please specify the level of treatment		
(iv) Sent to third parties		
- No Treatment		
- With treatment- please specify the level of treatment		
(iv) Others		
- No treatment		
- With treatment- please specify the level of treatment		
Total Water discharged in <b>Kilo Liters</b>		

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

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

Parameter	Please specify Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	-	Not applicable as there are no emissions from the process	
SOx	-		
Particulate matter (PM)	-		
Persistent organic Pollutants (POP)	-		
Volatile organic Compounds (VOC)	-		
Hazardous air Pollutants (HAP)	-		
Others – please specify	-		

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 2024-2025 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> ,CH <sub>4</sub> ,N <sub>2</sub> O,HFCs,PFCs,SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> ,CH <sub>4</sub> ,N <sub>2</sub> O,HFCs,PFCs, SF <sub>6</sub> ,NF <sub>3</sub> ,if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-

Parameter	Unit	FY 2024-2025 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	-	-	-
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	-	-
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	-	-	-
<b>Total Scope 1 and Scope 2 emission intensity</b> (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. -

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: NA

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
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)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
<b>Total (A + B + C + D + E + F + G + H)</b>	-	-
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	-	-
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	-	-
<b>Waste intensity in terms of physical output</b>	-	-
<b>Waste intensity</b> (optional) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(iii) Other recovery operations	-	-
<b>Total</b>	-	-
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	-	-

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.

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. Not Applicable

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

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

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
NIL					

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 there under(Y/N). If not, provide details of all such non-compliances, in the following format:

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

#### Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Not Applicable

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

- Name of the area
- Nature of operations



c. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY2023-24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>	<b>Not Applicable</b>	
(i) Surface water		
(ii) Groundwater		
(iii) Third partywater		
(iv) Seawater/ desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		

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

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

Parameter	Unit	FY 2024-2025 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
<b>Total Scope 3 emissions per rupee of turnover</b>		-	-
<b>Total Scope 3 emission intensity</b> (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.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

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

We have an Emergency Preparedness plan to deal with contingencies and to protect our personnel and assets to quickly restore operations when a disaster strikes. All our employees are continuously trained by conducting mock drills to handle disasters

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

We have an Emergency Preparedness plan to deal with contingencies and to protect our personnel and assets to quickly restore operations when a disaster strikes. All our employees are continuously trained by conducting mock drills to handle disasters. To prevent any loss of data in the event of a disaster, periodical back up is taken. Critical data are stored in the cloud platform which can be retrieved anytime.

6. 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.

Most of our value chain partners are reputed companies who have adopted sustainable business practices and there is no significant adverse impact to the environment

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

Not Applicable

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

### Essential Indicators

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

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Madras Chamber of Commerce & Industry	Both State and National level

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

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

### Leadership Indicators

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of review by Board (Annually/Half Yearly/ Quarterly/Others)	Web Link, if available
Not Applicable					

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

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

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

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

- Describe the mechanisms to receive and redress grievances of the community. – Not Applicable

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

	FY 2024-2025 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/small producers	-	-
Directly from within India	100%	100%

- 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

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

Location	FY 2024-2025 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	11.48%	12.70%
Semi-urban	25.23%	24.11%
Urban	28.29%	27.14%
Metropolitan	35%	36.04%

### Leadership Indicators

- 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

- 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 (inr)

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?  
Not Applicable
- (c) What percentage of total procurement (by value) does it constitute?  
Not Applicable
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
NA				

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

Name of Authority	Brief of the case	Corrective action plan
-		

6. Details of beneficiaries of CSR Projects:

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

## 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. - NA
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	-
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-2025 (Current Financial Year)		Remarks	FY 2023-2024 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-					
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:

	Number	Reasons for recall
Voluntary recalls	<b>Not Applicable</b>	
Forced recalls		

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 : <http://www.sepc.in/pdf/Cyber-Security.pdf>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity 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: NA
- Number of instances of data breaches -
  - Percentage of Data breaches involving personally identifiable information of Customers -
  - Impact, if any, of the data breaches -

**Leadership Indicators**

- Channels /platforms where information on products and services of the entity can be accessed (provide web link, if available) - NA.
  - Steps taken to inform and educate consumers about safe and responsible usage of products and/or services - NA.
  - Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services. - NA.
  - Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/ No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole?(Yes/No)
- Not applicable