

A close-up photograph of several sugarcane stalks, showing their characteristic segmented structure and varying colors from green to yellowish-brown. The stalks are arranged diagonally across the frame, creating a strong sense of depth and texture.

**Business Responsibility &
Sustainability Report
2023-24**

Shree Renuka Sugars Limited

About the Company

Shree Renuka Sugars Limited (SRSL), a prominent member of the Wilmar Group, is a leading global agribusiness and bio-energy Company renowned for its excellence in the sugar industry. With extensive crushing and refining capacities, SRSL is a key player in both the Indian and international sugar markets. This report provides an insight into the Company's operational infrastructure, business segments, green energy initiatives, financial performance and commitment to sustainability. SRSL operates through six strategically located sugar mills across Maharashtra and Karnataka, leveraging the abundant sugarcane resources of these regions. Additionally, its two state-of-the-art refineries at Kandla and Haldia ensure efficient processing of sugar, contributing to its robust domestic and global supply chain.

In terms of business segments, the Company is actively involved in sugar refining and exports, boasting a refining capacity of 5500 tonnes/day. This allows the Company to supply premium-quality refined sugar to diverse regions such as the Middle East, North and Eastern Africa. Additionally, the Company's consumer pack division, Madhur Pure & Hygienic Sugar, has emerged as India's leading packed sugar brand, boasting a remarkable 33% market share. The Company has been at the forefront of sustainable energy practices for over two decades, pioneering the production of ethanol from sugarcane. With a substantial capacity of 1,250 KLPD, the Company significantly contributes to India's ethanol-blending program while efficiently managing its sugar inventories.

The Company remains deeply committed to sustainability across all facets of its operations, promoting eco-friendly farming practices, renewable energy utilization, water conservation, waste management and actively participating in community development programs, underscoring its dedication to environmental stewardship and social responsibility.

Business Responsibility & Sustainability Report

Business Responsibility and Sustainability Report ("BRSR") is a mandatory reporting requirement by the Securities & Exchange Board of India (SEBI) for top 1000 listed companies by market capitalization in India. The BRSR principles, based on the National Guidelines on Responsible Business Conduct (NGRBC – set of guidelines introduced by India's Ministry of Corporate Affairs on March 15, 2019, steering companies towards responsible business practices) advocate for listed companies to embrace sustainable business methods and divulge information on their Environmental, Social and Governance (ESG) performance.

The Company aims to progress in its ESG journey to further its objectives of becoming a sustainable and responsible corporate and hereby presents BRSR of the Company for the financial year 2023–24, pursuant to the Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The numbers mentioned in the Report have been rationalized wherever required.

In this report, the words – 'SRSL', 'We', 'Our', 'Company' are used interchangeably to denote Shree Renuka Sugars Limited.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** – L01542KA1995PLC019046
2. **Name of the Listed Entity** – Shree Renuka Sugars Limited
3. **Year of incorporation** – 1995
4. **Registered office address** - 2nd and 3rd Floor, Kanakashree Arcade, CTS No.10634, JNMC Road, Nehru Nagar, Belagavi – 590010, Karnataka
5. **Corporate address** -7th Floor, Devchand House, Shiv Sagar Estate, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra – 400 018
6. **E-mail** – groupcs@renukasugars.com
7. **Telephone** - 91- 831-2404000
8. **Website** - <https://www.renukasugars.com/>
9. **Financial year for which reporting is being done** – 2023–24
10. **Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Ltd. (BSE)	532670
National Stock Exchange of India Ltd. (NSE)	RENUKA

11. **Paid-up Capital** - ₹ 2,128 Mn.
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report-**

Mr. Deepak Manerikar- Company Secretary & Compliance Officer
 Shree Renuka Sugars Limited
groupcs@renukasugars.com
 7th Floor, Devchand House, Shiv Sagar Estate
 Dr. Annie Besant Rd, Worli, Mumbai – 400018,
 Maharashtra, India Office Contact No.: +91-22-40011400

13. **Reporting boundary** – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)

The disclosures made under this report are made on a standalone basis for Shree Renuka Sugars Limited.

14. **Name of assurance provider** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023
15. **Type of assurance obtained** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing of Sugar	Manufacture, sale and marketing of sugar in various forms.	91.00
2.	Generating Power	Manufacture, sale and marketing of distillery products such as Ethanol.	8.00
3.	Manufacturing Ethanol	Power generated through cogeneration is sold to state government utilities, third parties.	1.00

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Sugar	10721	91.00
2.	Ethanol	11019	8.00
3.	Power	35106	1.00

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	9*	4	13
International	NIL	NIL	NIL

*Including Co-generation unit at Ajinkyatara, Satara (operating on BOOT basis)

19. **Markets served by the entity:**

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	61

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

The Company had 78.19% exports as a percentage of the total turnover during the reporting period.

c. A brief on types of customers

The Company caters to different categories of consumers: industrial consumers, retail sugar consumers, distillery consumers including Oil Marketing Companies, liquor manufacturers, pharmaceutical companies and electricity co-generation consumers. Thus, the business segment consists of both B2B & B2C.

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)	1097	1063	96.90	34	3.10
2.	Other than Permanent (E)	46	46	100.00	0	0.00
3.	Total employees (D + E)	1143	1109	97.03	34	2.97
WORKERS						
4.	Permanent (F)	649	649	100.00	0	0.00
5.	Other than Permanent (G)	340	340	100.00	0	0.00
6.	Total workers (F + G)	989	989	100.00	0	0.00

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)	0	0	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	0	0	0.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

The nature of activities of the Company requires its workforce to be non-differently abled. However, the Company always looks forward to the opportunities where it can incorporate differently abled employees/ workers into its workforce.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	1	8.33
Key Management Personnel (excluding Executive Directors)	2	0	0.00

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
FY 2023-24	12.19	20.90	16.54	19.92	25.81	22.86	13.67	21.43	17.55
Permanent Workers	8.95	0.00	4.48	8.41	0.00	4.20	10.66	0.00	5.33

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

23. (a) Names of Holding / Subsidiary / Associate companies / Joint ventures

Sr. No.	Name of the Holding/ Subsidiary / Associate companies/ Joint Ventures	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.	Wilmar Sugar and Energy Pte. Ltd. (Formerly known as Wilmar Sugar Holdings Pte. Ltd.)	Holding	62.48	No
2.	Gokak Sugars Ltd.	Subsidiary	93.64	No
3.	Shree Renuka Agri Ventures Ltd.	Subsidiary	100.00	No
4.	Monica Trading Private Ltd.	Subsidiary	100.00	No
5.	Shree Renuka Tunaport Private Ltd.	Subsidiary	100.00	No
6.	KBK Chem Engineering Private Ltd.	Subsidiary	100.00	No
7.	Anamika Sugar Mills Private Ltd.*	Subsidiary	100.00	No
8.	Renuka Commodities DMCC, Dubai	Subsidiary	100.00	No
9.	Shree Renuka East Africa Agriventures PLC	Subsidiary	99.99	No

*The Company acquired Anamika Sugar Mills Private Limited during the reporting year 2023-24

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- (ii) Turnover (in ₹) - 1,08,327 Mn.
- (iii) Net worth (in ₹) - (1,457) Mn.

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 redressal policy)	FY 2023-24			FY 2022-23		
		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. Respective plant heads serve as grievance redressal point of contact. Further the Company has a whistle-blower policy mechanism in place enumerated in the Policy at: https://renukasugars.com/pdf/corporate-governance/whistle-blower-policy.pdf	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)		NA	NA	NA	NA	NA	NA
Shareholders	Yes. The SEBI mechanism of SCORES is effectively in place - https://scores.sebi.gov.in . Shareholders can write to groupcs@renukasugars.com / einward.ris@kfintech.com and register their grievances.	66	0	The complaints were routine in nature and resolved with the help of RTA.	88	0	The complaints were routine in nature and resolved with the help of RTA.
Employees and workers	Yes. Employees & workers can raise their grievances to respective Head of Department and can escalate it to HR Head. The Company has robust HR policies for workforce grievance management.	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes, the Company maintains a customer service department which can be reached at customercare@renukasugars.com . The department logs complaints, investigates matters and endeavour to provide swift resolutions. Feedback is highly valued for ongoing enhancements in customer servicing. The Company is committed to delivering comprehensive solutions to its consumers.	54	29	Complaints were majorly w.r.t. quality of the product and would be resolved in due course.	20	4	Complaints were majorly w.r.t. quality and quantity of the product and were resolved during the current reporting period.
Value Chain Partners	Yes, respective Heads of Operations dealing with different categories of Value Chain Partners resolve the grievances as per their internal SOPs.	0	0	NA	0	0	NA

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

Sr. 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	GHG Emissions	Risk	Entities in the Agricultural Products industry generate direct greenhouse gas (GHG) emissions from processing and transporting goods. In case of the Company, Sugar & Methane manufacturing emits considerable amount of GHG. Stringent emission control regulations may increase the cost of capital, operational costs and affect the operational efficiency of the Company without strategies to manage GHG emissions.	Employing innovative technologies that use alternative fuels and energy inputs—including biomass waste generated from internal processes—and improving fuel efficiency are ways the Company strives to limit its GHG emissions. The Company is addressing these challenges through innovation and sustainability. The Company is generating considerable amount of solar energy at its different sites, significantly reducing grid energy emissions. Further, the Company has taken green belt initiatives resulting in plantation of more than 4 lakh trees across multiple locations, enhancing biodiversity, preventing soil erosion, and carbon sequestration. Furthermore, the Company is transitioning to low Global Warming Potential (GWP) gas R-32 for refrigeration and using LPG for Granulated Activated Carbon (GAC) generation at some sites, thereby further reducing its adverse environmental impact.	Negative *There was no negative financial impact for the reporting year 2023-24
2	Product Quality & Risk Safety	Risk	Product quality of the Company is dependent on aspects like temperature, humidity, light, and weather. Maintaining product safety & quality is directly linked to customer satisfaction, regulatory adherence, brand integrity & competitive positioning in the market. Poor farming, transport, storage or handling practices can further impact the quality of the product. Food quality and safety issues can result in changes in demand and regulatory action. Product recalls can harm brand reputation, reduce revenues and involve costly fines.	To address or minimize risks related to product quality and safety, the Company has established a strong quality management system. It endeavors to adhere to applicable regulations and strives to maintain product quality through various practices such as: conducting thorough product testing and inspection, ensuring supplier quality, continuous monitoring and audit processes, conducting risk assessments, providing comprehensive employee trainings, maintaining open communication & establishing efficient recall procedures. By implementing these measures, the Company aims to safeguard customer satisfaction, preserve brand reputation and bolster business resilience.	Negative *There was no negative financial impact for the reporting year 2023-24

Sr. 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)
3	Energy Management	Risk	Business operations of the Company requires substantial energy input. Use of fossil fuels for generation of power & obtaining power from electrical grid both contributes to environmental impacts, including climate change and pollution. Energy management affects current and future costs of operation. Climate regulation and other sustainability factors could result in higher or more volatile electricity and fuel prices, increasing operating costs for the Company.	To address energy management risks effectively, the Company looks forward to adopting measures such as conducting an energy audit, establishing energy reduction objectives & investing in energy-efficient technologies. The Company continues to explore renewable energy alternatives for replacing the traditional ways of energy generation. The Company continues to explore implementation of energy monitoring and automation systems and consistently refine energy strategies. These actions aim at improving energy efficiency, lower the expenses and further Company's environmental sustainability objectives.	Negative *There was no negative financial impact for the reporting year 2023-24.
4	Water & Waste water Management	Risk	The Company's reliance on water for processing activities, and generation of wastewater or effluent creates environmental footprint; however by effective adoption of Zero Liquid Discharge mechanism and setting of Sewage Treatment Plant & Effluent Treatment Plant - it aims to reduce the adverse environmental footprint on water usage. Reuse of water & Rainwater harvesting initiatives gives an edge to the Company in terms of effective water management in its sustainability journey.	NA	Positive
5	Employee Health Risk & Safety	Risk	Employees may be engaged in labor-intensive activities involving common hazards such as falls, transportation accidents, equipment-related accidents, and heat-related illness or injury, among others. Violations of health and safety standards could result in regulatory penalties and costs for corrective actions.	To address and mitigate risks associated with employee health and safety, the Company undertakes risk assessments, offer safety trainings and protocols, ensure correct usage of Personal Protective Equipment (PPE), implement hazard controls, promote health and wellness programs & monitor safety performance and involve employees in safety initiatives. These measures help the Company to build brand image and promote worker morale, which results in increased productivity, reduced worker turnover and enhanced community relations.	Negative *There was no negative financial impact for the reporting year 2023-24.

Sr. 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)
6	Supply Chain Management	Risk	Since SRSL sources agricultural inputs from many suppliers; how it engages with suppliers on environmental and social issues may affect consumer demand, reputational risks, and the ability of the Company to effectively manage its price points. Supply chain management issues related to labour, environmental practices, ethics or corruption may result in regulatory fines or increased long-term operational costs for entities.	To address and minimize supply chain risks, the Company aims to undertake supply chain risk assessments. To ensure sustainability, the Company continues exploring means & ways to establish contingency plans & improve supply chain transparency. Implementing these measures will cultivate a resilient and efficient supply chain, reducing disruptions and improving overall performance.	Negative *There was no negative financial impact for the reporting year 2023-24

Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022

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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available									

Sr. No.	Name of the Policy	Web-link	Principles Mapped
1	Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting Trading by Insiders	https://renukasugars.com/pdf/corporate-governance/srsl-pit-code-of-conduct-002.pdf	P1, P4, P7
2	Dividend Distribution Policy	https://renukasugars.com/pdf/corporate-governance/dividend-distribution-policy.pdf	P3, P4
3	Archival Policy	https://renukasugars.com/pdf/corporate-governance/archival-policy.pdf	P1
4	Familiarisation Programme for Independent Directors	https://renukasugars.com/pdf/corporate-governance/familiarisation_programme_for_independent_directors.pdf	P1
5	Policy on Corporate Social Responsibility	https://renukasugars.com/pdf/corporate-governance/policy-on-corporate-social-responsibility.pdf	P4, P8
6	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	https://renukasugars.com/pdf/corporate-governance/code-of-fair-diclosure-web-site.pdf	P1

Sr. No.	Name of the Policy	Web-link	Principles Mapped
7	Policy on Related Party Transactions	https://renukasugars.com/pdf/corporate-governance/tpt-policy-srsl.pdf	P1, P4, P7
8	Policy on Determining Material Subsidiaries	https://renukasugars.com/pdf/corporate-governance/policy-on-determining-material-subsidiaries.pdf	P1
9	Nomination and Remuneration Policy	https://renukasugars.com/pdf/corporate-governance/nomination-and-remuneration-policy-amended-9-8-2022.pdf	P3, P4
10	Code of Business Conduct and Ethics for Board of Directors and Senior Management	https://renukasugars.com/pdf/code-of-business-conduct-and-ethics.pdf	P1
11	Terms and Conditions of appointment of Independent Directors	https://renukasugars.com/pdf/corporate-governance/terms-and-conditions-of-appointment-of-independent-directors.pdf	P1
12	Vigil Mechanism / Whistle Blower Policy	https://renukasugars.com/pdf/corporate-governance/whistle-blower-policy.pdf	P1
13	Policy on Determination of Materiality for Disclosure of Events or Information	https://renukasugars.com/pdf/corporate-governance/policy-on-determination-of-materiality-for-disclosure-of-events-9-8-2022.pdf	P1, P4
14	Environment Health & Safety Policy	Internal	P2, P6
15	Talent Acquisition Process	Internal	P8
16	Workplace Health and Safety Policy	Formulated by Wilmar Group and adopted by the Company	P3
16	Workplace Health and Safety Policy	Formulated by Wilmar Group and adopted by the Company	P3
17	High Risk Work Policy	Formulated by Wilmar Group and adopted by the Company	P3, P5
18	Incident & Hazard Reporting Policy	Formulated by Wilmar Group and adopted by the Company	P3, P5
19	Human Resource Management Policy	Internal	P3
20	Policy for Prevention of Sexual Harassment	Internal	P5
21	Procurement Policy	Internal	P9
22	Training & Developmental Policy	Internal	P3
23	Cyber Security Policy	Internal	P9
24	Workman Compensation Policy	Internal	P3
2.	Whether the entity has translated the Policy into procedures. (Yes / No)	Yes	
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	
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.	For our manufacturing units, we have obtained the following certifications: <ul style="list-style-type: none"> Kandla – FSSC 22000, AIB, Halal, Kosher, Export Inspection Council, ISO 14001/2015 & ISO 45001/2018 Athani – FSSC 22000 & Halal, ISO 14001/2015 & ISO 45001/2018 Havalga – FSSC 22000 & Halal, ISO 14001/2015 & ISO 45001/2018 Munoli – FSSC 22000 & Halal, ISO 14001/2015 & ISO 45001/2018 Haldia : FSSC 22000 & Halal 	

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company's approach and operational framework revolve around climate preservation, employee well-being and effective corporate governance. In its ESG Journey, Shree Renuka Sugars looks forward to set short, medium and long term targets for sustainability KPIs mentioned below:
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ol style="list-style-type: none"> 1. Climate change mitigation 2. Energy conservation 3. Water management 4. Waste management 5. GHG reduction and 6. Value chain partners

Governance, leadership and oversight

7. Statement by Director responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements

The move towards more sustainable living is driving new trends across all industries, including ours. Nowadays, the diversity of products, incorporating innovation compels producers to constantly enhance quality while reducing their carbon footprint. Beyond financial considerations, the non-monetary aspects of sustainability are crucial for holistic business growth. This underscores the importance of formally recognizing best practices within the realms of Environmental, Social and Governance (ESG) standards.

Our Company operates with a commitment to Zero Liquid Discharge. Additionally, we generate most of our operational energy from bagasse, ensuring minimal carbon emissions. As a major ethanol supplier to Oil Marketing Companies, we contribute significantly to the nation's efforts to lower its carbon footprint. Moreover, we engage in large-scale tree plantation and collaborate with farmers on efficient cultivation techniques, such as drip irrigation for sugarcane, efficient waste management in the form of biogas/bio digesters and trash mulching initiatives. In the upcoming years, we plan to intensify our sustainability efforts by making our processes more energy-efficient and discovering new ways to further reduce our carbon footprint.

- Mr. Vijendra Singh, Executive Director & Dy. CEO

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Vijendra Singh Executive Director & Dy. CEO
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 Board of Directors as a whole is responsible for sustainability related issues.

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
	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	Yes, the Board of Directors have reviewed the performance against all the statutorily required policies on periodical basis as specified by the laws.
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The compliance review has been carried out by the Board of Directors and relevant Committees.

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Board of Directors have reviewed the performance against all the statutorily required policies on periodical basis as specified by the laws.								
Compliance with statutory requirements of relevance to the principle, and, rectification of any non-compliances	The compliance review has been carried out by the Board of Directors and relevant Committees.								

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
	Yes, Dhir & Dhir Associates, an eminent legal firm, conducted an evaluation to assess the implementation and effectiveness of policies. The evaluation primarily focused on the working of policy execution. Moreover, the policies undergo periodic evaluations and revisions led by department heads and business heads, followed by approval from the management or Board.								

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)									
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)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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	2	SEBI Corporate Laws, Companies Act 2013, regulatory updates, roles, rights and responsibilities of the Directors	100.00
Key Managerial Personnel	5	The Company periodically updates and familiarises KMP on the Code of Conduct which covers aspects such as Corporate Governance & Good Corporate Practices. Behavioural training, Skill Development, Team Building, Webinars, Wellness month, Safety, Mock Drills, Induction programme and socialization.	100.00
Employees other than Board of Directors and KMPs	200	The Company periodically updates and familiarises employees on the Code of Conduct which covers aspects such as Corporate Governance & Good Corporate Practices. Behavioural training, Skill Development, Team Building, Webinars, Wellness month, Safety, Mock Drills, Induction programme and socialization.	100.00
Workers	165	Health and Safety, Skill Upgradation.	Health and Wellness – 81% Skill Upgradation – 52%

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 (basis the 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					
Settlement					
Compounding Fee					

The Company did not incur any fines or penalties throughout the year.

Monetary					
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Non-Monetary					
Imprisonment Punishment	The Company did not incur any fines or penalties throughout the year.				

The Company, its Directors and/or KMPs have not been subjected to any thresholds of the Materiality Policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year

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
NIL	NIL

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Company has established a Code of Conduct for its Directors and Employees, outlining guidelines regarding ethics, workplace duties and conflicts of interest. Within this framework, ABAC clauses have been incorporated, ensuring adherence to Anti-Bribery and Anti-Corruption standards. This Code of Conduct is provided to stakeholders upon their induction into the Company. The Anti-Bribery Policy of the Company may be accessed at <https://renukasugars.com/pdf/corporate-governance/code-of-business-conduct-and-ethics-for-senior-management-personnel.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:

	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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	196	120

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	Nil	Nil
	b. Number of trading houses where purchases and made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	100.00	100.00
	b. Number of dealers/distributors to whom sales are made	1,368	1,133
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	25.00	29.00
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	83.01	66.50
	b. Sales (Sales to related parties/Total Sales)	19.84	55.80
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	99.42	99.51
	d. Investments (Investments in related parties/ Total Investments made)	100.00	100.00

Leadership Indicators

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
625	<ol style="list-style-type: none"> Health and Hygiene training. Farm and Road safety training. Financial literacy. Good agronomic practices in sugarcane cultivation. 	60.33% [based on number of value chain partners (i.e. farmers) covered].

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

Yes, the Company has implemented a Code of Conduct that is applicable to both Board Members and Senior Management staff. This code contains crucial provisions designed to prevent or address conflicts of interest effectively. Furthermore, all Related Party Transactions are subject to approval through the requisite legal protocols.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe



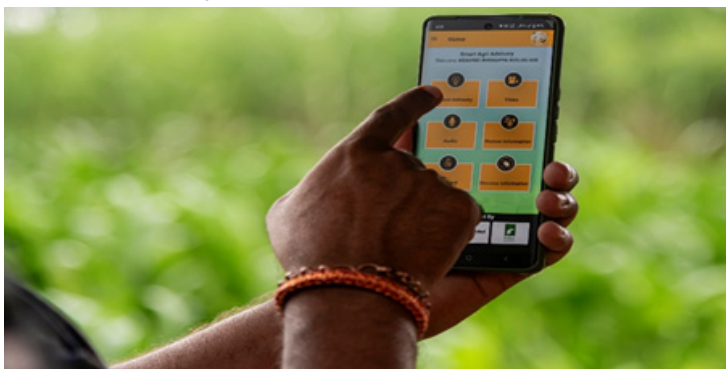
Essential Indicators

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.

	2023-24	2022-23	Details of improvements in the environmental and social impacts
R&D	The Company is committed to infusing innovation and technology into its processes, with the goal of fostering environmentally and socially responsible operations. Yet, it acknowledges that the accompanying costs are intrinsic and inseparable from these endeavours.		
Capex			

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

Yes, as part of its sustainable sugarcane initiatives, the Company has implemented various processes and mechanisms to ensure sustainable sourcing. These include the establishment of an Automatic Weather Station, Farmer Training-cum-Exposure Visits, the release of Trichogramma Chilonis for controlling Early Shoot Borer (ESB), methods to prevent the spread of white root grub and ensure that sugar cane crops remain unaffected, distribution of Soil Moisture Indicators (SMI) and Rainwater Harvesting, drip irrigation and other eco-friendly farming techniques. These measures aim to ensure that the crop is sourced sustainably.



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

The Company is dedicated to sourcing all of its inputs from sustainable origins, prioritizing environmentally responsible procurement practices.

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.

Upon reaching the end of their lifespan, none of our plastic waste, e-waste, or hazardous waste is subjected to reclamation processes. Concerning molasses, a byproduct of sugar production, it is entirely utilized in the production of ethanol for supply to Oil Marketing Companies participating in the Indian government's fuel blending program. Furthermore, surplus bagasse resulting from sugarcane crushing is utilized as fuel for generating clean energy, meeting internal demands and surplus energy is exported to energy grids.

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.

The Company ensures adherence to the Plastic Waste Management Rules, 2016. Its waste collection strategy is meticulously designed to resonate with the principles of Extended Producer Responsibility (EPR), as delineated in the plan submitted to the Pollution Control Board. Notably, the Company not only met but exceeded its EPR target, responsibly managing 2,358.07 metric tons of waste during the reporting period. This commitment underscores the Company's dedication to environmental stewardship and regulatory compliance.

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?

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.
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Currently, the Company has not conducted any Life Cycle Assessment (LCA) of its products. Nonetheless, it diligently conducts an annual Environmental Audit in accordance with the Policy of Wilmar Group (Parent Group) and looks forward to formalise a process for an effective LCA.

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
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The Company has devised an action plan based on the findings of the Environmental Impact Assessment. After the assessment during reporting year, no potential risks were identified, and hence there was no requirement of taking any preventive measures.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Process water	1130.08 Million litres (25% of 4467.88 million litres)	1000.6 million litres (52% of 1924 million litres)

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 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
FY 2022-23	At the end of life, there are no reclaimed materials			At the end of life, there are no reclaimed materials		
E-waste	At the end of life, there are no reclaimed materials			At the end of life, there are no reclaimed materials		
Hazardous Waste	At the end of life, there are no reclaimed materials			At the end of life, there are no reclaimed materials		
Other waste	At the end of life, there are no reclaimed materials			At the end of life, there are no reclaimed materials		

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 percentage of products sold) for each product 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:

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefit		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	1063	1063	100.00	1063	100.00	0	0.00	0	0.00	0	0.00
Female	34	34	100.00	34	100.00	34	100.00	0	0.00	0	0.00
Total*	1097	1097	100.00	1097	100.00	34	100.00	0	0.00	0	0.00
Other than Permanent Employees											
Male	46	46	100.00	46	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	46	46	100.00	46	100.00	0	0.00	0	0.00	0	0.00

* Percentage of (D) – maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dt. May 10, 2024

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

	% of Workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefit		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	649	649	100.00	649	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	649	649	100.00	649	100.00	0	0.00	0	0.00	0	0.00
Other than Permanent Workers											
Male	340	340	100.00	340	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	340	340	100.00	340	100.00	0	0.00	0	0.00	0	0.00

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
Cost incurred on well-being measures as a % of total revenue of the Company	0.027	0.027

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	97.64	99.09	Y	97.47	99.67	Y
Gratuity	93.00	98.69	NA	91.18	98.68	NA
ESI	0.09	0.40	Y	0.00	0.22	Y
Others – Please specify	NA					

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

Yes, few of the premises are accessible to differently abled employees/ workers. Certain offices are equipped with ramps, lifts and other amenities for differently abled individuals. Further, the Company is dedicated to making all its plants and offices accessible to differently abled.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The Company is in the process of formulating an Equal Opportunity Policy and the same shall be uploaded on the company's website.

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100%	100%	Nil	Nil
Total	100%	100%	Nil	Nil

Note: No employee availed parental leave during the reporting period

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	Yes, employees and workers can report any grievances they may have to their immediate supervisor or manager. Moreover, there are multiple channels available for employees/workers to further escalate their concerns, including reaching out to department heads or the HR department.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2022-23 Current Financial Year			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	1097	0	0.00	1023	0	0.00
Male	1063	0	0.00	990	0	0.00
Female	34	0	0.00	33	0	0.00
Total Permanent Worker	649	0	0.00	575	0	0.00
Male	649	0	0.00	575	0	0.00
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees and workers:

	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	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1109	857	77.28	1109	100.00	1033	539	52.18	677	65.54
Female	34	6	17.65	24	70.59	33	7	21.21	21	63.64
Total	1143	863	75.50	1143	100.00	1066	546	51.22	698	65.48
Workers										
Male	989	799	80.79	514	51.97	911	692	75.96	536	58.84
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	989	799	80.79	514	51.97	911	692	75.96	536	58.84

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1109	942	84.94	1033	897	86.83
Female	34	24	70.59	33	18	54.55
Total	1143	966	84.51	1066	915	85.83
Workers						
Male	989	875	88.47	911	811	89.02
Female	0	0	0.00	0	0	0.00
Total	989	875	88.47	911	811	89.02

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 has institutionalized its Occupational, Health and Safety (OHS) Policy to safeguard the welfare of its workforce. The ongoing implementation of the Hazard Identification and Risk Assessment (HIRA) register is accessible at various sites.

- 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 is certified with HIRA & ISO 14001/2015 & ISO 45001/2018 and the same is internally reviewed during the year to assess occupational hazards and appraise related risks.

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

Yes, the Company utilizes a unified platform named Enablon, where workers can directly access their user accounts to report hazards along with corresponding control measures, encompassing electrical, mechanical, biological hazards, slip and trip risks, fall hazards and more. Routine training sessions are conducted to facilitate this process.

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

Yes, the Company conducts health camps and health awareness sessions for its employees around the year.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.77	1.71
	Workers	1.37	2.35
Total recordable work-related injuries	Employees	7	16
	Workers	10	12
No. of fatalities	Employees	0	0
	Workers	1	1
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 implements all essential measures to maintain a safe and healthy workplace. Following every incident and hazard identification, an action plan tracker is utilized to monitor and address action items on a regular basis, closing them based on risk ratings. Moreover, regular training sessions and campaigns are conducted for employees and workers to elucidate risks, hazards and their corresponding control measures. Additionally, the Company, certified under ISO 45001:2018 and 14001:2015, adheres to all necessary measures outlined within these certifications.

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

	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	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

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	45%
Working Conditions	45%

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.

Basis the assessments mentioned above in Sr. 14, the Company has prepared an action plan with respect to the following and is / would be implementing the same:

- I. Fire Protection System – Fire System upgradation as per Wilmar Standards.
- II. Machine Guarding – Adequate Machine Guarding work is already under process.

- III. Fall Protection – Assessed fall protection by competent agency.
- IV. Electrical Safety – Standardization Assessment is already under progress.
- V. General Safety – Being a continuous process ongoing actions are taken consistently.

Leadership Indicators

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

Yes, both employees and workers receive life insurance cover in the event of death.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company verifies that its labour suppliers adhere to statutory regulations by conducting routine audits carried out by Company representatives.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
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)

No, the Organization does not offer programs to assist with the transition to new employment opportunities or support career transitions following retirement or termination. However, in future, SRS� would consider in case such scenario arises.

5. Details on assessment of value chain partners:

	% 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.

The Company maintains an ongoing emphasis on safety awareness through various initiatives such as toolbox training, induction sessions, classroom instruction covering diverse topics, campaigns, electronic visual displays, display boards, signage and recognition rewards. Additionally, the Company utilizes a platform called Enablon to report and monitor all safety-related incidents, aiding in the mitigation of potential hazards.

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.

Stakeholders are identified during the organization's business operations, primarily encompassing employees, farmers, shareholders, regulatory bodies such as the Pollution Control Board, Ministries of Central and State Governments, SEBI, investors and customers. Stakeholders relevant to each aspect of the Company's activities are identified basis their impact on the business and impact that the business has on them.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers*	No	In person/ Email/ SMS/ meetings/ Notice Board/ HR Portal	Continued engagement/ Daily/ Monthly/ Need basis	Employee / Worker connect session/ Health and Wellness
Customers	No	Email / SMS	Monthly/Quarterly/ Periodically need basis (at sales/service times)	Product related information
Suppliers*	Yes	Email	Monthly	Follow up w.r.t order delivery and other deliverables
Investors	No	Email, Meetings	Periodically	Business Operations/ Governance
Analysts	No	Email, Meetings	Need Basis	Business Operations
Shareholders	No	Email, SMS, Newspaper Advertisement, Letters, Annual Report, Quarterly Financial Results, Notices, Dissemination on Company's website and portals of Stock Exchanges	Periodically	Statutory requirement and for the benefit of the Shareholders in terms of claiming their unclaimed dividend and for getting their KYC details, etc. updated in the system. To keep Shareholders informed about financial and operational performance on a regular basis
Regulatory Bodies	No	Through returns / filings /	Periodically	For completing statutory compliance requirements

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Community around our plants including school going children, village youths and family belonging to underprivileged section	Yes	Notice Board, Website, display on the locations, Field visits	Periodically	Statutory Requirement, CSR activities

*Note- Migrant and Contract Workforce are considered as marginalized. MSME Suppliers considered as vulnerable and marginalized.

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.**

The Company frequently interacts with various stakeholders to address a variety of subjects related to its business operations, including environmental, social and governance matters. Moreover, it employs experts to conduct comprehensive investigations and due diligence. Subsequently, the management evaluates the analysis report before presenting it, if required, to the Board for further review.

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

Yes, the Board provides guidance to the management regarding actions to be taken on the aforementioned topics and recommends integrating them into existing policies or developing new policies as deemed necessary through discussions between the Board and the management.

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

No, as there haven't been any particular concerns raised or identified from such groups. The Company reaffirms its dedication to upholding an inclusive approach and pledges to address any stakeholder concerns that may emerge in the future.

PRINCIPLE 5: Businesses should respect and promote human rights



Essentials Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	1097	0	0.00	1023	0	0.00
Other than permanent	46	0	0.00	43	0	0.00
Total Employees	1143	0	0.00	1066	0	0.00
Workers						
Permanent	649	0	0.00	575	0	0.00
Other than permanent	340	0	0.00	336	0	0.00
Total Workers	989	0	0.00	911	0	0.00

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

Category	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	1097	12	1.09	1085	98.91	1023	35	3.42	988	96.58
Male	1063	12	1.13	1051	98.87	990	33	3.33	957	96.67
Female	34	0	0.00	34	100.00	33	2	6.06	31	93.94
Other than Permanent	46	1	2.17	45	97.83	43	8	18.60	35	81.40
Male	46	1	2.17	45	97.83	43	8	18.60	35	81.40
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Workers										
Permanent	649	11	1.69	638	98.31	575	18	3.13	557	96.87
Male	649	11	1.69	638	98.31	575	18	3.13	557	96.87
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	340	5	1.47	335	98.53	336	33	9.82	303	90.18
Male	340	5	1.47	335	98.53	336	33	9.82	303	90.18
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

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

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹ per month)	Number	Median remuneration/ Salary/ Wages of respective category (₹ per month)
Board of Directors (BoD)#				
a. Executive Directors	3	45,80,000	-	-
b. Independent Directors [^]	6	1,00,000	6	1,00,000
Key Managerial Personnel (CFO & CS)	2	14,60,000	0	0.00
Employees other than BoD and KMP	1104	38,073	34	53,983
Workers	989	27,800	NA	NA

Out of 12 Directors, 6 are Independent Directors, 3 Directors are Non- Executive and Non-Independent who do not receive any remuneration and 3 Directors are Executive Directors.

The Median indicated above for BoD indicates remuneration paid to Executive Directors

[^] This indicates remuneration paid to the Independent Directors.

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

	FY 2023-24	FY 2022-23
Total Wages	11,31,17,594	9,86,70,893
Wages (Female)	20,03,857	16,53,427
Gross wages paid to females as % of total wages	1.77	1.68

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

Yes, the Company has appointed a designated focal point i.e Head HR, tasked with handling human rights impacts or issues stemming from the Company's activities. This focal point engages in proactive measures to identify, evaluate and tackle human rights issues within the organization and its operations. They strive to uphold human rights standards, implementing suitable corrective measures when needed and promoting a culture of respecting human rights across the Company.

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

Yes, the Company is committed to providing a secure and healthy work environment for its workers and employees. It has implemented a robust system to ensure the preservation of such an environment. Various committees, such as the Grievance Committee, Internal Complaint Committee under POSH (Prevention of Sexual Harassment) have been established to address any potential issues and their operations are closely monitored. The Company has formed Whistle Blower Policy which provides mechanism for reporting of concerns.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other Human Rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2023-24	FY 2022-23
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

Currently, the Policies of the Company provides the mechanism for protection of complainant against discrimination and harassment. The Company is dedicated to handling such cases with seriousness and ensuring a safe and respectful workplace environment for all employees. Complaints regarding discrimination and harassment undergo thorough investigation and suitable actions are taken to address concerns and achieve fair resolutions. The Company consistently evaluates its Policies and Practices to improve its ability to handle such cases effectively in the future.

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

No, at present, the Company does not incorporate systems and procedures concerning human rights issues when finalizing agreements with vendors and suppliers, however, it would evaluate the requirement in coming years.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Nil
Forced/involuntary labour	Nil
Sexual Harassment	Nil
Discrimination at workplace	Nil
Wages	Nil

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

Not Applicable

Leadership Indicators

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

Not Applicable.

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

No, the Company has not yet undertaken any Human rights due diligence. However, it intends to evaluate the feasibility of doing so in the upcoming years.

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

Yes, the premises are accessible for differently abled in some of our workplaces. Certain offices are equipped with ramps, lifts and other amenities for differently abled individuals. Additionally, the Company is dedicated to making all its plants and offices wheelchair accessible.

4. 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	

5. 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

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

Parameter	FY 23-24 (in GJ)	FY 22-23 (in GJ)
From renewable sources		
Total electricity consumption (A)*	916.17	655.30
Total fuel consumption (B)	1,28,48,183.34	1,69,39,035.80
Energy consumption through other sources (C)	0.00	0.00

Parameter	FY 23-24 (in GJ)	FY 22-23 (in GJ)
Total Energy consumption from renewable sources (A+B+C)	1,28,49,099.51	1,69,39,691.10
From non-renewable sources		
Total electricity consumption (D)	19,14,344.91	13,99,040.38
Total fuel consumption (E)	45,73,935.21	37,73,201.28
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	64,88,280.12	51,72,241.66
Total energy consumed (A+B+C+D+E+F)	1,93,37,379.63	2,21,11,932.77
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) – GJ/ Rupees	0.00018	0.00026
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) – GJ/Rupees	0.0040	0.0057
Energy intensity in terms of physical output – GJ/MT of Sugar	9.60	11.03

*The increase in Renewable electricity for FY 23-24 is due to the increased energy consumption through solar power in Kandla and Pathri units.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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**

Our facilities at Shree Renuka Sugars Ltd. are not included within the ambit of the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India.

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	36,23,148.82	34,13,169.52
(ii) Groundwater	2,12,036.00	1,89,240.00
(iii) Third party water*	94,211.58	17,403.49
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv)	39,29,396.40	36,19,813.01
Total volume of water consumption (in kilolitres)	30,32,620.40	28,20,277.41
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/Rupees	0.000028	0.000033
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)- KL/Rupees	0.00063	0.00073
Water intensity in terms of physical output – KL/MT of Sugar	1.51	1.41

* During FY 22-23 – Haldia plant was non-operational and hence the third party water consumption was substantially less.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment	710.00	540.00
- With treatment – Primary & Secondary Treatment	15,43,066.00	16,40,643.60
(v) Others	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	15,43,776.00	16,41,183.60

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company's wastewater treatment mechanism is comprehensive, involving multiple stages across various units to ensure effective treatment and reuse of water. Initially, acid and alkaline water from the Water Treatment Plant (WTP) are neutralized in a tank and utilized for ash quenching. The effluent from the sugar mill's cooling tower, including wastewater from the boiling house, is directed to the Effluent Treatment Plant (ETP), where it undergoes a series of treatments. The process begins with an anaerobic digester, reducing approximately 50-65% of Chemical Oxygen Demand (COD) and Biological Oxygen Demand (BOD). This is followed by aerobic treatment in an activated sludge process with



extended aeration, which further lowers COD and BOD levels. The treated water is then passed through tertiary units like Multi-Grade Filters (MGF) and Activated Carbon Filters (ACF) to remove suspended solids, ensuring compliance with state pollution control board norms. The final treated water is used for greenbelt development within the factory premises and irrigating the colony's gardens, or provided to local farmers. Additionally, an 80 cubic meters per day Sewage Treatment Plant (STP) is being installed to handle sewage from the colony, further enhancing water recycling efforts. In Ajinkyatara and Kandla units, a Zero Liquid Discharge (ZLD) system is implemented, where treated water is fully reused within the process, including in sugar cooling towers and for recovery boiling purposes, making the process environmentally sustainable.

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	kg/year	5,99,259.08	3,84,268.83
SOx	kg/year	4,18,383.21	2,01,172.09
Particulate matter (PM)	kg/year	6,17,812.75	7,37,165.45
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	NA	NA

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

There have been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations by following Agencies across all units:

- i. Ajinkyatara: Horizon Services Analytical laboratories , Pune
- ii. Kandla: M/s. Enpro Envirotech & Engineers Pvt. Ltd.
- iii. Haldia: R.V. Briggs & Co. Private Ltd. Kolkata
- iv. Munoli: Environmental Health and Safety Research and Development Centre, Belgaum & SMVS Environmental Consultants
- v. Athani: Environmental Health and Safety Research and Development Centre, Belgaum
- vi. Raibag: SMVS Environmental Consultants
- vii. Havalga: National Analytical Laboratories And Research Centre
- viii. Panchaganga: Horizon Services Analytical laboratories , Pune
- ix. Pathri: Horizon Services Analytical Laboratories Pune

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	13,95,711.40	17,04,521.79
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	3,71,861.21	2,75,695.75

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.000016	0.000023
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00037	0.00051
Total Scope 1 and Scope 2 emissions intensity in terms of physical output –	MT CO ₂ /MT of Sugar	0.88	0.99

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company's initiatives for reducing greenhouse gas (GHG) emissions encompass a variety of projects across different units. These include the installation of energy-efficient LED and sensor lights, along with solar street lighting, to decrease electricity consumption. Significant modifications have been made to existing infrastructure, such as the installation of an additional field in the 140 TPH Electrostatic Precipitator (ESP) and improvements to the wet scrubber handling system, both aimed at lowering emissions from industrial processes. Furthermore, a robust tree plantation campaign is in progress, with 3,900 trees planted in 2023-24, and an ongoing effort that has resulted in 750 additional trees being planted for green belt development. These combined efforts reflect the company's commitment to environmental sustainability by reducing carbon emissions and enhancing green cover.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)*	910.84	3,199.56
E-waste (B)	6.71	5.68
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (D)	-	-
Battery waste (E)	2.20	1.14
Radioactive waste (F)	-	-
Other Hazardous waste. (G) - Used oil soaked cotton waste - Used oil and barrel	18.93	21.96
Other Non-hazardous waste generated (H). 1. Bagasse 2. Pressmud 3. Ash 4. Spentwash	1,53,282.55	2,20,958.08
Total (A+B + C + D + E + F + G + H)	1,54,221.24	2,24,186.44

Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) – MT/Rupees	0.0000014	0.0000026
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) – MT/Rupees	0.0000319	0.0000579
Waste intensity in terms of physical output – MT/MT of Sugar	0.08	0.11
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Plastic, Hazardous & Non-hazardous Waste		
(i) Recycled	760.45	3,076.44
(ii) Re-used	7.71	8.50
(iii) Other recovery operations- Recycling through vendor	26,715.59	96,272.11
Total	27,483.75	99,357.05
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – Plastic & Non-Hazardous Waste		
(i) Incineration	153.30	127.53
(ii) Landfilling	6.00	8.00
(iii) Other disposal operations	1,26,578.20	1,24,693.95
Total	1,26,737.50	1,24,829.48

* During FY 22-23, there was a large procurement of domestic raw sugar in PP bags, resulting in high amount of plastic waste generation.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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 Company's waste management strategies involve a multi-faceted approach to handling hazardous materials. Used oil, is being efficiently reused as a lubricant in various equipment, including bagasse elevators, RBCs, MBCs, godown shutters, and cane bullock carts. Additionally, waste oil residues are burned in the Company's boilers along with bagasse fuel, contributing to energy generation. Hazardous wastes such as empty barrels, spent oil, and oil residues are sent to authorized recyclers, ensuring that these materials are either recycled or properly disposed of. The Company meticulously tracks the disposal process by generating necessary documentation, to comply with regulatory requirements. This integrated approach not only minimizes environmental impact but also aligns with sustainable practices by recycling and reusing materials wherever possible.

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	Types 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.
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The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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
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N/A. In accordance with the Ministry of Environment, Forest & Climate Change (MoEF) guidelines, the industry/operations are exempt from the requirement to furnish environmental clearance or undergo an Environmental Impact Assessment (EIA).

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	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 taken, if any action
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Yes, the Company adheres to applicable environmental laws and regulations, secured Consent for Operation under these mandates and there has been no instances of non-compliance. This underscores the Company's dedication to conscientious environmental stewardship.

Leadership Indicators

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

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

- (i) Name of the area – NA
- (ii) Nature of operations – NA
- (iii) Water withdrawal, consumption and discharge 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)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Our plants are situated in regions where water availability is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.

Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – Biologically followed by tertiary treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Our plants are situated in regions where water availability is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) – Limited	Metric tonnes of CO ₂ equivalent	890.58	1,254.83
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ Equivalent/ Rupees	0.0000000082	0.0000000146

*For the calculations of Scope 3 emissions, only the data related to waste generation, disposal and recovery has been taken into consideration.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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.**

The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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
1	Use of Solar panels to generate Renewable Energy	Using solar panels to generate solar energy to produce 44,117 Kwh in Pathri unit.	Generation and use of solar energy reduces the emissions caused by grid energy consumption, significantly reducing Scope II GHG emissions.
2	Using ZLD mechanism for sustainable use of water – Ajinkyatara and Kandla	Sugar condensate from the Boiling House is directed to the Effluent Treatment Plant (ETP) via water body tanks, where its temperature is reduced using a fountain mechanism. Pumps transfer the condensate into the CPU Equalization tank, and then it feeds into an Anaerobic Digester. Here, 50% of the COD and BOD are reduced through biological treatment. Further treatment is carried out via an Aeration process. The treated water then passes through a Multi-Media Filter (MMF) and an Activated Carbon Filter (ACF) to remove suspended solids. The final treated water meets KSPCB norms and is completely reused in the Sugar Cooling Tower and Mini GSR.	<ul style="list-style-type: none"> Effective COD & BOD Reduction: Anaerobic and aerobic treatments reduce COD and BOD levels by 50%, with additional reductions in aeration. Suspended Solids Removal: MGF and ACF efficiently remove suspended solids, ensuring high-quality treated water. Regulatory Compliance: Final treated water meets Pollution Control Board norms, ensuring environmental safety and legal adherence. Water Reuse and Sustainability: Storing treated water for plant reuse and irrigation supports sustainable water management and benefits local agriculture.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Using ETP to treat water and provide excess for irrigation	The ETP receives cooling tower blowdown from the boiling house via pumps into an Equalization tank. From there, the effluent goes to an Anaerobic Digester for initial biological treatment, achieving a 50% reduction in COD and BOD. Following this, the effluent undergoes aeration for further treatment. Subsequently, the treated water passes through a Multigrade Filter (MGF) and an Activated Carbon Filter (ACF) to remove suspended solids. The final treated water meets Pollution Control Board norms and is stored in GLSR 3&4, with excess water being disposed of for irrigation	<ul style="list-style-type: none"> • Effective COD & BOD Reduction: Anaerobic and aerobic treatments reduce COD and BOD levels by 50%, with additional reductions in aeration. • Suspended Solids Removal: MGF and ACF efficiently remove suspended solids, ensuring high-quality treated water. • Regulatory Compliance: Final treated water meets Pollution Control Board norms, ensuring environmental safety and legal adherence. • Water Reuse and Sustainability: Storing treated water for plant reuse and irrigation supports sustainable water management and benefits local agriculture.
4	Planting trees under Green Belt initiative	A total of 377890 trees in Athani, 32485 in Havaga, 20003 in Haldia, 25240 in Kandla, 4500 in Panchaganga, 17346 in Kolavi, 2600 in Pathri, 15658 in Raibag, are planted, 27600 in Munoli are under the Green Belt initiative comprising a diverse range of species to foster biodiversity and environmental sustainability. Among these, Mango, Sapota, Custard Apple, Peepal, Silver Oak, Tamarind, Neem, Ficus, Coconut, White Jamul, Jhau tree, Conocarpus, Sankasure, Papaya, Anjeer (Fig), Drumstick, and Lemon trees etc. are carefully planted in designated areas.	Planted tree species will promote biodiversity and support the local ecosystem rebuilding by preventing soil erosion and land degradation. The trees would absorb carbon dioxide from the atmosphere, aiding in mitigating climate change. The green spaces will provide opportunities for recreation, relaxation, and aesthetic enjoyment, improving overall quality of life of locals.
5	Use of STP to improve the water quality of discharge	An STP installation with a capacity of 80 cubic meters per day is currently being set up to treat sewage from the colony. The treated water will be utilized for maintaining the colony garden.	The use of treated water will minimize the discharge of wastewater into natural water bodies, preventing pollution thereby, the demand on freshwater resources, contributing to environmental sustainability.
6	Use of R32 as a Refrigerant gas	The gradual use of R-32 in the refrigeration units on most of the plants shows our efforts in replacing traditional gases with high GWP.	R- 32 having a lower GWP than traditional gases lowers the total emissions lowering the risk of warming the planet. Thus, aligning with the global temperature reduction agenda.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
7	Air Emission reduction	<ul style="list-style-type: none"> 140 TPH Electrostatic Precipitator (ESP) Installation: An additional field is being installed in the 140 TPH ESP to capture more particulate matter. Wet Scrubber Handling System Modification: Upgrading the wet scrubber system to enhance the removal of pollutants from exhaust gases. Afforestation: A total of more than 8000 trees have been planted during the fiscal year 2023-2024 to offset carbon emissions and enhance green cover. 	<p>Reduced Greenhouse Gas Emissions: The ESP and scrubber modifications aim to significantly reduce the emission of particulates and other pollutants.</p> <p>The Environmental Impact: The afforestation effort will contribute to carbon sequestration, further reducing the environmental footprint.</p>



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

The Business Continuity Plan provides instructions and procedures for process owners to execute the mentioned duties, aiming to minimize disruptions to Company operations and mitigate their impact on brand reputation. It outlines a catalogue of possible incidents that, if they occur, might disrupt operations or halt customer supply. Each risk event also identifies potential "Risk Drivers" that could lead to the realization of the risk.

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?

The Company has not identified any significant adverse impacts on the environment stemming from its value chain. However, looking ahead the Company remains committed to proactively assessing potential environmental risks and implementing appropriate mitigation or adaptation measures as necessary.

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

NIL

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.

The Company is part of 11 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	Indian Sugar Mills Association (ISMA)	National
2	All India Sugar Trade Association (AISTA)	National
3	Refined Sugar Association (RSA)	National
4	South Indian Sugar Mills Association (SISMA)	Karnataka, Tamil Nadu and Andhra Pradesh
5	Western Indian Sugar Mills Association (WISMA)	Maharashtra
6	ASSOCHAM	National
7	Confederation of Indian Industry	National
8	The Sugar Technologists Association of India	National
9	All India Distillers Association	National
10	Federation of Indian Export Organizations (FIEO)	National

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

Name of authority	Brief of the case	Corrective active taken
	Nil	

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
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The Company actively engages with various industry associations to advocate for the advancement of the industry and public welfare. It adheres to a Code of Conduct Policy to ensure the highest standards of business conduct are maintained during interactions with these trade associations and industry bodies.

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development



Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
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Not Applicable, as the Company does not fall under the requirements of Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement (Social Impact Assessment and Consent) Rules, 2014

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
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Not applicable. The Company did not undertake any Rehabilitation and Resettlement activities during the financial year 2023-24.

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

The heads of each of our plants are responsible for addressing and resolving any grievances from the communities surrounding the plant. They ensure that any concerns or issues raised by local residents are promptly and effectively managed, fostering positive relationships and maintaining open communication with the society around the plant.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	1.50	4.23
Sourced directly from within India	16.99	33.50

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	49.00	50.00
Semi-Urban	18.00	15.00
Urban	12.00	13.00
Metropolitan	21.00	22.00

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No	State	Aspirational District	Amount spent (In ₹)
NIL			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

The Company does not give preference to and does not discriminate with, any of its suppliers.

- (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:

Sr. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

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

Name of authority	Brief of the case	Corrective Action taken
Not applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Promotion of education and sports, ensuring environmental sustainability, ecological balance, promotion of agriculture, agroforestry, provision of safe drinking water etc.	29,790	100.00
2	Tricycles for differently abled for enhancing their livelihood	10	100.00
3	Constructing new building of Govt. school near Havalga unit		
4	Ensuring environmental sustainability by promotion of agroforestry	Not quantifiable because of nature of CSR projects	
5	For supporting initiatives for improving Agriculture yields		

Note: Details of all initiatives taken towards all CSR activities taken is available in the CSR report which is annexed to the Board report.

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 maintains a customer service department along with diverse communication avenues to receive and handle consumer complaints and feedback. They log complaints, investigate matters and endeavour to provide swift resolutions. Feedback is highly valued for ongoing enhancement. The Company is committed to delivering comprehensive solutions to its consumers.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other – Consumer complaints	54	29	Complaints were majorly around quality of the product	Nil	Nil	Nil
Total	54	29	Complaints were majorly around quality of the product	Nil	Nil	Nil

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

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

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, the Company has formulated a Cyber Security Policy and Data Privacy Policy which is made available to all stakeholders internally.

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.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

NIL, there have not been any such instances during the reporting period

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

NIL, there have not been any such instances during the reporting period

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

The Company disseminates details about its products and services across multiple channels and platforms. Customers and stakeholders have access to information about their offerings on the official websites: www.renukasugars.com and www.madhursugars.com.

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

The Company educates consumers on safe and responsible product usage via their website, providing Material Safety Data Sheets (MSDS) to customers and enforcing transparent labelling protocols.

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

The Company is not an essential service provider, however, it utilizes methods like emails and phone calls to alert customers about possible disruptions or cessation of vital supplies. Through these channels, the Company ensures timely notification of any potential issues, enabling customers to take appropriate measures or arrange alternatives if supplies are interrupted. This proactive strategy promotes transparency and boosts customer satisfaction during crucial moments.

- 4. 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)**

Yes. The Company ensures the accuracy of information and safety guidance on its product labels, as mandated by The Food Safety and Standards Act, 2006, and other relevant laws. In addition to these legal requirements, the Company adheres to various customer information needs. Health benefits, compositions, and nutrient content details are provided via product labels, packaging, or catalogues. The Company also conducts regular market research to assess brand health.

Empowering Progress: Our Commitment to UN SDGs through Innovative Company Initiatives

The initiatives taken by Shree Renuka Sugars confer with many UNSDGs. The alignment of these initiatives with the NGRBC principles & UNSDGs is as follows:²

3 GOOD HEALTH AND WELL-BEING



SDG 3: GOOD HEALTH AND WELL BEING

- The Company covers its employees with insurances and provide various benefits such as maternity benefits, health insurance, periodical health camps and awareness sessions, day care facilities, accident insurance and retirement benefit.
- Implementation of Lock Out Tag Out (LOTO): This training enables employees to protect themselves from injuries caused by machines that are being serviced or repaired.
- Self-contained Breathing Apparatus (SCBA) Implementation: This apparatus aids the employees in breathing while performing work in a confined space. Fall protection safety: Advanced fall protection systems were implemented in a phased manner at all sites to ensure better safety of employees
- The Company has its own OHS Policy that governs health and safety of its workers.
- The Company is HIRA and ISO 45001 certified. The Company, being certified under ISO 45001/2018 and 14001/2015 takes health and safety-measures.
- The Company has a common platform called as 'Enablon' wherein the workers can directly access their user account and put in the hazards with control measures.



4 QUALITY EDUCATION



SDG 4: QUALITY EDUCATION

The Company believes in the importance of education and has distributed primary school supplies and educational kits among students in rural areas. (Particularly for underprivileged and Marginalized Community).



² Global Reporting Initiative, GRITM and logo and GRI Sustainability Reporting Standards (GRI Standards) and logo are Intellectual Property of Stichting Global Reporting Initiative. The ISSBTM, IFRSTM, SASBTM and International Financial Reporting Standards are registered trademarks of the IFRS Foundation. SDG Logo, the SDG Wheel and any of the 17 UNSDGTM icons are Intellectual Property of United Nations



SDG 5: GENDER EQUALITY

Through the 'Sustainable Sugarcane Initiative', the company is increasing Occupational Health and Safety awareness, primarily among women farmers and farm labourers.



SDG 6: CLEAN WATER AND SANITATION

- The Company has implemented measures to improve its water management.
- All the plants/ facilities are equipped with Zero Liquid Discharge to enhance our sustainability measures.
- Formed an inter-unit committee with the objective of minimising freshwater consumption. It is done by enhancing the use of recycled water, which automatically reduces the use of water.
- The Company has constructed RO plants at villages around Kandla, Munoli and Athani plants to provide safe and clean drinking water to the local communities. Additionally, The Company inaugurated a Condensate Polishing Unit (CPU) at our Raibag Unit, to ensure access to filtered water.



SDG 7: AFFORDABLE AND CLEAN ENERGY

- The Company uses a large proportion of energy generated by their cogeneration units for captive consumption. Around 83% of the cogeneration process is renewable energy, resulting in a significant reduction in GHG emissions.
- The Company has undertaken various power conservation initiatives during the year, mainly installation of LED bulbs in place of conventional bulbs, solar power plants and solar heaters. The Company has installed 150 KWH Solar power plant at Pathri plant, 32 No. of 2.0 KWH capacity of solar heater at Athani Plant and 1,921 LED bulbs from 20 Watts to 200 Watts at all the plants. All this resulted in power saving of 2.85 Mn KWH during the year.
- The Company uses Distillery Plant waste-water spent wash which is generated during Ethanol production, as an alternative source of energy.



- The Company has made investments during the year for electricity conservation projects of Rs. 3.7 Mn. In six units installation of LED bulbs, in one unit installation of solar heater and in one unit installation of solar power plant to conserve the energy 2.849 Mn kwh per year.



SDG 15 : LIFE ON LAND

- The Company uses CPCB guidelines for waste management. The waste collection, storage & disposal is carried out as specified by the CPCB. Non-hazardous waste is used for composting internally regularly also used as fuel. Authorized waste collectors are lifting waste from sites and disposing the same by incinerating it.
- The Company has the Business Continuity Plan that offers guidelines and processes to help process owners carry out the mentioned tasks in order to limit company operations disruptions and their effects on brand image. It presents a list of potential occurrences that, if they take place, could disrupt operations or discontinue supplying customers. Each risk event also includes potential "Risk Drivers" that could cause the risk to materialize.
- The Company Distillery effluent (concentrated spentwash) incineration Boiler – 2 X 75 TPH, Athani and Havalga Unit which will help in reuse of Distillery effluent as fuel for Boiler



GOAL 8: DECENT WORK AND ECONOMIC GROWTH

- The Company often engages with different stakeholders to discuss a range of topics pertaining to its commercial operations on concerns like environmental, social, and governance.
- SPCC tank assessments, Stormwater management, Job safety environment analysis for all critical High-Risk Works have also been initiated at all sites to identify the gaps in the system and prepare plans to take necessary steps for its implementation
- The Company also actively conducts numerous cane development activities such as enlightening our growers of the new methods of cane plantation and irrigation, and providing them with pesticides, organic manure and crops at subsidized rates.
- The Company has been certified as a "Great Place to Work" by the The Global Authority on Workplace Culture.





SDG 10: REDUCED INEQUALITIES

- The Company offices are equipped with ramps, lifts and other facilities for the differently-abled and the Company is committed to make all plants and offices wheelchair friendly.



SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION

- The Company has installed incineration boilers at all distilleries as a step towards achieving better utilisation of spent wash. After extracting energy from spent wash, the potash rich fly ash generated from these incineration boilers can be used as a source of potash nutrition for agricultural green belt development.
- The Company also actively conducts numerous cane development activities such as enlightening our growers of the new methods of cane plantation and irrigation, and providing them with pesticides, organic manure and crops at subsidised rates.
- The Company's sugar mills are fully integrated to process sugarcane and manufacture sugar using a sulphur-free process, enabling them to provide their customers with superior quality sugar.
- The Company distributed 26 battery operated spray pumps to farmers around Athani plant to promote spraying of nutrients, biofertilizers.



SDG 13: CLIMATE ACTION

- The Company's cogeneration power plants convert bagasse, a by-product of the sugar manufacturing process, into electrical and thermal energy. Hence, the majority of their cogeneration process is powered through a circular economy that ultimately results in significant reductions in greenhouse gas emissions (GHG).
- The Company treats Plastic waste, E-waste and/ or Hazardous Waste. With respect to molasses, which is a byproduct of sugar, is fully used to produce ethanol for supply to Oil Marketing Companies for fuel blending programme of the Government of India, Bagasse remaining after crushing sugarcane is used as fuel to generate clean energy which is used internally and excess energy also exported to grids



- The Company's waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Board.
- The Company has taken up some projects on water for which the input material that is being used is reused water in the processes.
- The Company has installed condensate Pollution units (Effluent reuse Plant). This will lead to reduction in effluent discharged and reduce water consumption. Their cogeneration power plants convert bagasse, a by-product of the sugar manufacturing process, into electrical and thermal energy. Hence, the majority of their cogeneration process is powered through a circular economy that ultimately results in significant reductions in greenhouse gas emissions. A significant portion of the power generated is consumed captively within their plants, while the remainder is sold to the state electricity grid.



SDG 15: LIFE ON LAND

- The Company planted trees in all of their units to help lower pollution levels. Additionally, environmental awareness posters and banners have been placed in prominent positions throughout the units to raise employee awareness, every year; the Company also commemorates World Environment Day by planting trees in and around the Company's operations. To reduce air pollution levels, the Company has planted a total of 8133 trees across all its units
- The Company, as part of the smart Agri project, Drip irrigation systems were distributed and installed in 5 demo plots across different villages in Athani and Kolavi units, near the Weather Stations. These demo plots showcased the benefits of micro irrigation systems and improved agronomical practices in sugarcane cultivation. Each field staff maintained two demo plots, consisting of one Plant crop and one Ratoon crop. The demo plots yielded positive results, leading to the selection of a few successful farmers from various villages.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS

- The Company has ABAC (Anti-Bribery and Anti- Corruption) clause in its Code of Conduct.
- The Company periodically updates employees on the Code of Conduct. (The Code of Conduct has necessary provisions to conflict of interests.)
- The Company's Munoli Unit received the "SAFETY EXCELLENCE" award from the Greentech Foundation.
- Britannia Industries Limited awarded the Company with the "Brit Best – West Region Partner In Progress" for the Company's invaluable contributions.



SDG 17: PARTNERSHIPS FOR THE GOALS

- The Company is part of 11 industry chambers/ associations:
 1. Indian Sugar Mills Association (ISMA)
 2. All India Sugar Trade Association (AISTA)
 3. Refined Sugar Association (RSA)
 4. South Indian Sugar Mills Association (SISMA)
 5. Western Indian Sugar Mills Association (WISMA)
 6. ASSOCHAM
 7. Confederation of Indian Industry
 8. The Sugar Technologists Association of India
 9. All India Distillers Association
 10. Sugar Association of London (SAL)
 11. Federation of Indian Export Organizations (FIEO)

Global Best Practices & ESG Journey of the Organization

i. Alignment of BRSR Sections A & B⁴

Section A of BRSR : General Disclosures Alignment with GRI

1.	No direct linkage
2.	GRI 2: General Disclosures 2021 GRI 2-1: Organizational details
3.	No direct linkage
4.	No direct linkage
5.	GRI 2: General Disclosures 2021 GRI 2-1: Organizational details
6.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
7.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
8.	No direct linkage
9.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
10.	No direct linkage
11.	No direct linkage
12.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
13.	GRI 2: General Disclosures 2021 GRI 2-2: Entities included in the organization's sustainability reporting
14.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
15.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
16.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
17.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
18.	GRI 2: General Disclosures 2021 GRI 2-7: Employees GRI 2-8 Workers who are not employees
19.	GRI 405: Diversity and Equal Opportunity 2016 GRI 405-1 Diversity of governance bodies and employees
20.	GRI 401: Employment 2016 GRI 401-1: New employee hires and employee turnover
21.	GRI 2: General Disclosures 2021 GRI 2-2: Entities included in the organization's sustainability reporting
22.	GRI 201: Economic Performance 2016 GRI 201-1: Direct economic value generated and distributed
23.	GRI 2: General Disclosures 2021 GRI 2-25: Processes to remediate negative impacts

Section A of BRSR : General Disclosures Alignment with GRI

- 24. GRI 3: Material Topics 2021
 - GRI 3-1: Process to determine material topics
 - GRI 3-2: List of material topics
 - GRI 3-3: Management of material topics a. describe

Section B: Management and Process disclosures

- 1. GRI 2: General Disclosures 2021
 - GRI 2-23: Policy commitments
- 2. GRI 2: General Disclosures 2021
 - (e) 2-24: Embedding policy commitments
- 3. GRI 2: General Disclosures 2021
 - (e) 2-24: Embedding policy commitments
- 4. No direct linkage
- 5. GRI 3: Material Topics 2021
 - GRI 3-3 Management of material topics
- 6. GRI 3: Material Topics 2021
 - GRI 3-3 Management of material topics
- 7. GRI 2: General Disclosures 2021
 - GRI 2-22: Statement on sustainable development strategy
- 8. GRI 2: General Disclosures 2021
 - GRI 2-13: Delegation of responsibility for managing impacts
- 9. GRI 2: General Disclosures
 - GRI 2-9: Governance structure and composition
- 10. No direct linkage
- 11. GRI 2: General Disclosures 2021
 - GRI 2-5: External assurance
- 12. No direct linkage

ii. Alignment Of BRSR Section C¹

BRSR	GRI	SDG
<p>Principle 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable - ESSENTIAL INDICATORS</p>	<p>GRI 2: General Disclosures 2021 – GRI 2-17: Collective knowledge of the highest governance body GRI 2-23: Policy commitments GRI 2-25: Processes to remediate negative impacts GRI 2-27: Compliance with laws and regulations GRI 3: Disclosures on material topics GRI 3-3 – Management of material topics GRI 205 – Anti-corruption GRI 205-3: Confirmed incidents of corruption and actions taken</p>	<p>Goal 16 : Peace & Justice Strong Institutions Goal 17 : Partnerships to achieve the Goal</p>

¹ https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf

BRSR	GRI	SDG
<p>Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable – LEADERSHIP INDICATORS</p>	<p>GRI 2-10: Nomination and selection of the highest governance body GRI 2-15: Conflicts of interest GRI 2-24: Embedding policy commitments</p>	<p>Goal 16 : Peace & Justice Strong Institutions Goal 17 : Partnerships to achieve the Goal</p>
<p>Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe – ESSENTIAL INDICATORS</p>	<p>GRI 301: Materials 2016 GRI 301-2: Recycled input materials used GRI 3: Management of Material Topics GRI 3-3: Management of material topics GRI 306-2 Management of significant waste-related impacts</p>	<p>Goal 7 : Affordable & Clean Energy Goal 10 : Reduced Inequality Goal 12 : Responsible Consumption & Production Goal 6 : Clean Water & Sanitation Goal 7 : Affordable & Clean Energy Goal 8 : Decent Work & Economic Growth Goal 10 : Reduced Inequality Goal 12 : Responsible Consumption & Production Goal 13 : Climate Action Goal 15 : Life on land</p>
<p>Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe – LEADERSHIP INDICATORS</p>	<p>GRI 3: Disclosures on material topics GRI 3-3: Management of material topics GRI 301: Materials 2016 GRI 301-2: Recycled input materials used GRI 301-3: Reclaimed products and their packaging materials GRI 306-2: Management of significant waste-related impacts</p>	<p>Goal 3 : Good Health & Well Being Goal 4 : Quality Education Goal 5 : Gender Equality Goal 8 : Decent Work & Economic Growth</p>
<p>Principle 3 – Businesses should respect and promote the well-being of all employees, including those in their value chains – ESSENTIAL INDICATORS</p>	<p>GRI 201: Economic Performance 2016 GRI 201-1: Defined benefit plan obligations and other retirement plans GRI 2-25: Processes to remediate negative impacts GRI 2: General Disclosure 2021 GRI 2-30: Collective bargaining agreements GRI 3: Disclosures on material topics GRI 3-3: Management of material topics GRI 401: Employment 2016 GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-3: Parental leave GRI 403: Occupational Health and Safety 2018 GRI 403-1: Occupational health and safety management system GRI 403-2: Hazard identification, risk assessment, and incident investigation GRI 403-5: Worker training on occupational health and safety GRI 403-6: Promotion of worker health GRI 403-9: Work-related injuries</p>	<p>Goal 3 : Good Health & Well Being Goal 4 : Quality Education Goal 5 : Gender Equality Goal 8 : Decent Work & Economic Growth</p>

BRSR	GRI	SDG
Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains - ESSENTIAL INDICATORS	GRI 403-10: Work-related ill health GRI 404: Training and Education 2016 GRI 404-1: Average hours of training per year per employee GRI 404-2: Programs for upgrading employee skills and transition assistance programs GRI 404-3: Percentage of employees receiving regular performance and career development reviews	Goal 3 : Good Health & Well Being Goal 4 : Quality Education Goal 5 : Gender Equality Goal 8 : Decent Work & Economic Growth
Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains - LEADERSHIP INDICATORS	GRI 404: Training and Education 2016 GRI 404-2: Programs for upgrading employee skills and transition assistance programs GRI 3: Disclosures on material topics GRI 3-3: Management of material topics GRI 414: Supplier Social Assessment 2016 GRI 414-2: Negative social impacts in the supply chain and actions taken	
Principle 4 - Businesses should respect the interests of and be responsive to all its stakeholders - ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021 GRI 2-29: Approach to stakeholder engagement GRI 3: Disclosures on material topics GRI 3-1: Process to determine material topics	Goal 5 : Gender Equality Goal 16 : Peace & Justice Strong Institutions
Principle 4 - Businesses should respect the interests of and be responsive to all its stakeholders - LEADERSHIP INDICATORS	GRI 2: General Disclosures 2021 GRI 2-12: Role of the highest governance body in overseeing the management of impacts GRI 2-13: Delegation of responsibility for managing impacts GRI 3: Disclosures on material topics GRI 3-1: Process to determine material topics GRI 2: General Disclosures 2021 GRI 2-29: Approach to stakeholder engagement	
Principle 5 - Businesses should respect and promote human rights - ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021 GRI 2-13: Delegation of responsibility for managing impacts GRI 2-19 Remuneration policies a. describe the remuneration policies for members of the highest governance body and senior executives GRI 2-21 Annual total compensation ratio GRI 2-23 Policy commitments GRI 2-24: Embedding policy commitments GRI 2-25: Processes to remediate negative impacts GRI 3: Disclosures on material topics GRI 3-3 Management of material topics GRI 202: Market Presence 2016	Goal 5 : Gender Equality Goal 8 : Decent Work & Economic Growth Goal 16 : Peace & Justice Strong Institutions

BRSR	GRI	SDG	
Principle 5 – Businesses should respect and promote human rights – ESSENTIAL INDICATORS	GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Goal 5 : Gender Equality	
	GRI 205: Anti-Corruption 2016	Goal 8 : Decent Work & Economic Growth	
	GRI 205-2 Communication and training about anti-corruption policies and procedures	Goal 16 : Peace & Justice Strong Institutions	
	GRI 403: Occupational Health and Safety 2018		
	GRI 403-5 Worker training on occupational health and safety		
	GRI 404: Training and Education 2016		
	GRI 404-1 Average hours of training per year per employee		
	GRI 405: Diversity and Equal Opportunity 2016		
	GRI 405-2 Ratio of basic salary and remuneration of women to men		
	GRI 406: Non-discrimination 2016		
	GRI 406-1 Incidents of discrimination and corrective actions taken		
	GRI 410: Security Practices 2016		
	GRI 410-1 Security personnel trained in human rights policies or procedures		
	Principle 5 – Businesses should respect and promote human rights – LEADERSHIP INDICATORS	GRI 2: General Disclosures 2021	
		GRI 2-25 Processes to remediate negative impacts	
GRI 3: Material Topics 2021			
GRI 3-1: Process to determine material topics			
GRI 3-3: Management of material topics			
GRI 414: Supplier Social Assessment 2016			
GRI 414-1 New suppliers that were screened using social criteria			
GRI 414-2 Negative social impacts in the supply chain and actions taken			
Principle 6 - Businesses should respect and make efforts to protect and restore the environment – ESSENTIAL INDICATORS	GRI 302-1 Energy consumption within the organization	Goal 3 : Good Health & Well Being	
	GRI 302-3: Energy intensity	Goal 6 : Clean Water & Sanitation	
	GRI 303: Water and Effluents 2018	Goal 7 : Affordable & Clean Energy	
	GRI 303-1: Interactions with water as a shared resource	Goal 10 : Reduced Inequality	
	GRI 303-3: Water withdrawal	Goal 12 : Responsible Consumption & Production	
	GRI 303-5: Water consumption	Goal 13 : Climate Action	
	GRI 304: Biodiversity 2016	Goal 15 : Life on land	
	GRI 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		
	GRI 305: Emissions 2016		
	GRI 302: Energy 2016		
	GRI 305-1 Direct (Scope 1) GHG emissions		
	GRI 305-2: Energy indirect (Scope 2) GHG emissions.		

BRSR	GRI	SDG
Principle 6 - Businesses should respect and make efforts to protect and restore the environment - ESSENTIAL INDICATORS	GRI 305-4: GHG emissions intensity	Goal 3 : Good Health & Well Being
	GRI 305-5: Reduction of GHG emissions	Goal 6 : Clean Water & Sanitation
	GRI 305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Goal 7 : Affordable & Clean Energy
	GRI 306: Waste 2020	Goal 10 : Reduced Inequality
	GRI 306-2 Management of significant waste related impacts	Goal 12 : Responsible Consumption & Production
	GRI 306-3 Waste generated	Goal 13 : Climate Action
	GRI 306-5 Waste directed to disposal	Goal 15 : Life on land
	GRI 2: General Disclosures 2021	
	GRI 2-27 Compliance with laws and regulations	
	GRI 3: Material Topics 2021	
	GRI 3-3 Management of material topics	
	GRI 413: Local Communities	
	GRI 413-1 Operations with local community engagement, impact assessments, and development programs	
	Principle 6 - Businesses should respect and make efforts to protect and restore the environment - LEADERSHIP INDICATORS	GRI 302: Energy 2016
GRI 302-1: Energy consumption within the organization		
GRI 303: Water and Effluents 2018		
GRI 303-3 Water withdrawal		
GRI 303-4 Water discharge		
GRI 304: Biodiversity 2016		
GRI 304-2 Significant impacts of activities, products and services on biodiversity		
GRI 304-3 Habitats protected or restored		
GRI 305: Emissions 2016		
GRI 305-3 Other indirect (Scope 3) GHG emissions		
GRI 305-4 GHG emissions intensity		
GRI 308: Supplier Environmental Assessment 2016		
GRI 308-1 New suppliers that were screened using environmental criteria		
Principle 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent - ESSENTIAL INDICATORS	GRI 308: Supplier Environmental Assessment 2016	Goal 7 : Affordable & Clean Energy
	GRI 308-1 New suppliers that were screened using environmental criteria	Goal 10 : Reduced Inequality
	GRI 308-2 Negative environmental impacts in the supply chain and actions taken	Goal 13 : Climate Action
	GRI 3: Material Topics 2021, GRI 3-3 Management of material topics	Goal 15 : Life on land
	The organization shall report how it manages anti-competitive behavior	Goal 17 : Partnerships to achieve the Goal

BRSR	GRI	SDG
Principle 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent - LEADERSHIP INDICATORS	GRI 2: General Disclosures 2021 GRI 2-28 Membership associations GRI 3: Material Topics 2021 GRI 3-3 Management of material topics The organization shall report how it manages anti-competitive behavior GRI 415: Public Policy 2016	Goal 7 : Affordable & Clean Energy Goal 10 : Reduced Inequality Goal 13 : Climate Action Goal 15 : Life on land Goal 17 : Partnerships to achieve the Goal
Principle 8 - Businesses should promote inclusive growth and equitable development - ESSENTIAL INDICATORS	GRI 2: General Disclosures 2021 GRI 2-25 Processes to remediate negative impacts GRI 3: Material Topics 2021 GRI 3-3 Management of material topics The organization shall report how it manages local communities GRI 204: Procurement Practices 2016 GRI 204-1 Proportion of spending on local suppliers GRI 413: Local Communities 2016 GRI 413-1 Operations with local community engagement, impact assessments, and development programs	Goal 3 : Good Health & Well Being Goal 4 : Quality Education Goal 5 : Gender Equality Goal 6 : Clean Water & Sanitation Goal 8 : Decent Work & Economic Growth Goal 13 : Climate Action Goal 15 : Life on land Goal 16 : Peace & Justice Strong Institutions Goal 17 : Partnerships to achieve the Goal
Principle 8 - Businesses should promote inclusive growth and equitable development - LEADERSHIP INDICATORS	GRI 3: Material Topics 2021 GRI 3-3 Management of material topics GRI 413: Local Communities 2016 GRI 413-1 Operations with local community engagement, impact assessments, and development programs	
Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner - ESSENTIAL INDICATORS	GRI 417: Marketing and Labeling 2016 GRI 417-1 Requirements for product and service information and labelling GRI 418: Customer Privacy 2016 GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data GRI 3: Material Topics 2021 GRI 3-3 Management of material topics	Goal 4 : Quality Education Goal 12 : Responsible Consumption & Production Goal 15 : Life on land
Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner - LEADERSHIP INDICATORS	GRI 417: Marketing and Labeling 2016 GRI 417-1 Requirements for product and service information and labelling GRI 418: Customer Privacy 2016 GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data GRI 3: Material Topics 2021 GRI 3-3 Management of material topics	