(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

### **SECTION A: GENERAL DISCLOSURES**

### I. Details of the listed entity

••	Zotano or ano notou oriany	
Sr. No.	Particulars	FY 2023-2024
1	Corporate Identity Number (CIN) of the Listed Entity	U74999DL2016PLC306016
2	Name of the Listed Entity	Honasa Consumer Limited
3	Year of incorporation	2016
4	Registered office address	Unit No. 404, 4 <sup>th</sup> Floor, City Centre, Plot No. 05, Sector – 12, Dwarka, New Delhi – 110075
5	Corporate address	10 <sup>th</sup> and 11 <sup>th</sup> Floor, Capital Cyberscape Ullahwas, Bhondsi, Gurgaon, Haryana – 122102
6	E-mail	dhanraj.d@honasa.in
7	Telephone	011-44123544
8	Website	www.honasa.in
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital	3,24,24,41,570 divided into 32,42,44,157 equity shares of ₹10/- each
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any	Dhanraj Dagar 011-44123544
	queries on the BRSR report	dhanraj.d@honasa.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

### II. Products/services

### 16. 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.	Trade	Wholesale trading with our B2B and offline partners.	55%
2.	Trade	Retail trading with our consumers through online platform	45%

### 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.	Beauty and Personal Care Products	9961	100%

### **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	0	124*	124*
International	0	0	0

<sup>\*</sup>This consist of 111 Exclusive brand outlets

### 19. Markets served by the entity:

### a. Number of locations

Locations	Number
National (No. of States)	20*
International (No. of Countries)	2

<sup>\*</sup>No. of states where the entity has GST registration

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

### c. A brief on types of customers

Our customers are categorised as individuals and channel partners where we supply our products.

Individuals will include retail consumers and channel partners would include our offline channel partners, i.e., superdistributers, distributors, and B2B e-commerce platforms.

### IV. Employees

### 20. Details as at the end of Financial Year:

### a. Employees and workers (including differently abled):

Sr.	Dantianiana	Total	Male	Male		
No.	Particulars	(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
EMP	LOYEES					
1	Permanent (D)	842	611	72.57%	231	27.43%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	842	611	72.57%	231	27.43%
WOR	RKERS					
4	Permanent (F)					
5	Other than Permanent (G)			NA*		
6	Total workers (F + G)					

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

### b. Differently abled Employees and workers:

Sr.	Particulars	Total	Mal	е	Fema	le
No.	Particulars	(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
DIFF	<b>ERENTLY ABLED EMPLOYEES</b>					
1	Permanent (D)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled	0	0	0%	0	0%
	employees (D + E)					
DIFF	ERENTLY ABLED WORKERS					
4	Permanent (F)					
5	Other than Permanent (E)			NA*		
6	Total differently abled			NA.		
	workers (F + G)					

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

# 21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females		
Particular	(A)	No. (B)	% (B/A)	
Board of Directors	6	2	33.33%	
Key Management Personnel	4	1	25%	

### 22. Turnover rate for permanent employees and workers

Particulars	FY 2023-24 (Turnover rate in current FY)		FY 2022-23 (Turnover rate in previous FY)		FY 2021-22 (Turnover rate in the year prior to the previous FY)				
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	45.46%	38.16%	43.47%	35.43%	28.57%	33.57%	30.51%	23.08%	28.57%
Permanent Workers					NA*				

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

# 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 (A)	Indicate whether holding/ subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	Bhabhani Blunt Hair Dressing Private Limited	Wholly owned subsidiary	100%	No
2.	B:Blunt-Spratt Hairdressing Private Limited	Wholly owned subsidiary	100%	No
3.	Fusion Cosmeceutics Private Limited	Wholly owned subsidiary	100%	No
4.	Just4kids Services Private Limited	Wholly owned subsidiary	100%	No
5.	Honasa Consumer General Trading LLC	Wholly owned subsidiary	100%	No
6.	PT Honasa Consumer Indonesia	Wholly owned subsidiary	100%	No

### VI. CSR Details

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

Particulars	Yes
a. Turnover (in ₹)	17,64,38,89,392
b. Net worth (in ₹)	11,24,47,15,743

### 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:

			FY 2023-24			FY 2022-23	
		Curre	ent Financial \	'ear	Previ	ous Financial Ye	ar
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	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, NIL	0**	0	NA	0	0	NA
Investors (other than shareholders)	Yes, <a href="https://honasa.in/">https://honasa.in/</a> <a href="investor/">investor/</a>	0	0	NA	0	0	NA
Shareholders	Yes, https://honasa.in/ investor/	1	0	NA	0	0	NA
Employees and workers	Yes, https://chat. infeedo.com/chat/ amber	6	0	NA	4	0	NA
Customers	Yes, https://support.mamaearth.in/hc/en-us https://thedermaco.com/contact-us https://aqualogica.in/pages/contact https://ayuga.in/pages/contact	3,60,023	1,248	NA	4,56,563	1358	NA
Value Chain Partners***	Yes, NIL	0***	1	NA	1	1	NA
Other (please specify)	NA, NIL	-	1	-	-	-	-

<sup>\*</sup> Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

<sup>\*\*</sup>The local communities communicate their grievances to the NGOs that the company has partnered with. The grievances are channeled to the company's SPOC, who shares a remedial measure through the NGO to resolve the matter.

<sup>\*\*\*</sup>The company is working on establishing a formal ticketing system to receive and redress the grievances of value chain partners.

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

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

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.	Consumer Safety & Welfare	Risk	Ensuring consumer health and safety is essential for building trust and maintaining transparency. Noncompliance with product information, labelling, and marketing standards can lead to serious adverse effects. Additionally, prioritising health and safety measures helps prevent potential hazards and protects consumers from harm, further reinforcing their confidence in the company.	team to track consumer feedback and respond accordingly.  2. We undertake Consumer satisfaction survey to seek feedback proactively  3. We conduct clinical trials	
2.	Community	Opportunity	The company focuses on building purpose led brands and has a strong CSR practice in the areas of education and environment, undertaking environmental and social impact initiatives to benefit the community as a whole. These programmes focus on empowering women and children, afforestation and provision of freshwater for all.		Positive
3.	Business Ethics, Governance and Transparency	Opportunity	Strong governance mechanisms enhance the company's reputation, improve decision-making processes, and strengthen risk management, contributing to long-term sustainability. They foster a culture of integrity, transparency, and accountability, which builds trust with stakeholders. By identifying and mitigating risks proactively, the company can promote ethical behaviour. Additionally, robust governance frameworks align business strategies with ESG principles, supporting sustainable growth and resilience in the market.		Positive
4.	Sustainable Packaging	Opportunity	By incorporating renewable and recycled packaging materials, the company reduces its dependence on virgin resources, thereby decreasing the consumption of non-renewable raw materials. Additionally, this shift helps lower carbon emissions, minimises waste, and promotes a circular economy. By adopting sustainable practices, the company not only conserves natural resources but also enhances its environmental stewardship and contributes to a healthier planet.		Positive

### **SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

The National Guidelines for Responsible Business Conduct (NGBRC) as prescribed by the Ministry of Corporate Affairs enumerates nine principles (P1-P9) as listed below:

- **P1** Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
- P2 Businesses should provide goods and services in a manner that is sustainable and safe.
- P3 Businesses should respect and promote the well-being of all employees, including those in their value chains.
- P4 Businesses should respect the interests of and be responsive to all its stakeholders.
- **P5** Businesses should respect and promote human rights.
- P6 Businesses should respect and make efforts to protect and restore the environment.
- **P7** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- **P8** Businesses should promote inclusive growth and equitable development.
- P9 Businesses should engage with and provide value to their consumers in a responsible manner

Sr. No	Disclosure Questions	P1	P2	Р3	P4	P5	Р6	P7	Р8	Р9
Poli	cy and management processes									
l. a	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
С	Web Link of the Policies, if available		https://	honasa.ir	/wp-conte	ent/uploa	ds/2024/0	7/BRSR_P	olicy.pdf	
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.			t places to	PETA) cert o work), B ovation su	est blende	ed learnin	g strategy		
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.					No				
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.					NA				

Sr.	Disclosure Cuestions	D1	D2	DO	D4	DE	De	D7	De	DO.
No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Gov 7	ernance, leadership and oversige Statement by director	ght  Dear Valued Stakeholders,								
	responsible for the business responsibility report,	I am delighted to connect with you and share some remarkable achievements and initiatives undertaken by Honasa over the past year.								
	highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	(BRSR). country, has bee certificationsecu	We have ensuring n recogn tion, Crue ıtive year	our first ye collected transpare ised throu lty-Free ce and receiv ummit and	I and repency and gh variouertification	ported do l account ls certifica n by PETA, d est Blende	nta from ability. Ou tions and certified "G	our locati r dedicati awards, ir Freat place	ons all a on to sus ncluding N e to work" t	cross the tainability Made Safe for the 4th
		and soc	ial respor	lst Impact nsibility. W Iru, Waters	e thank o	ur dedica	ted team	and estee	med NGC	partners
		Territorie Himach	es, reach al Pradest	announce ing a na n, Karnatal Maharash	tional pro ca, Madhy	esence a a Pradesh	cross Ass , Uttar Pra	sam, Chh desh, Raja:	attisgarh, sthan, Odi	Haryana
		Nadu, Telangana, Maharashtra, Sikkim, West Bengal, Delhi, and Puducherry.  Through our partnership with the SankalpTaru Foundation, we implemented the We Plant Goodness Initiative under the Mamaearth brand. This initiative promoted afforestation and enhanced farmer livelihoods, reflecting our commitment to fostering sustainable coexistence with nature. As part of the initiative, we have planted 6L+ trees covering 3,800+ acre of land.								
		Our efforts have led to the production of 12,000+ tonnes of fruit, generating an economic value of over ₹20 Cr. In terms of plastic recycling, we recycled 9,000+ tonnes of plastic waste since FY 2020-21, proudly recycling more plastic than we use.								
		Our collaboration with Bhumi NGO brought the Young Scientists Program to life under The Derma Co. brand. The programme has so far instilled a scientific understanding of climate change among 20,000+ school children, empowering them to become ambassadors of environmental sustainability.								
		The Water for All initiative, executed by WOTR under the Aqualogica brand provided clean water access to remote rural areas, benefiting over 500 families so far and significantly improving their quality of life.								
		In partnership with the Sambhav Foundation, we are running the BBlunt Shine Academy initiative. This programme has so far empowered over 10,000 women through vocational training in hairstyling, promoting skill development and financial independence.								
		Our hiring policy emphasises on equal opportunity to candidates with a foodiversity, Women constitute more than 50% of our current workforce which include off-roll employees as well. We are equally committed to our team's welfare, with 70% of our staff receiving skill development training and more than 75% under performance reviews. We have also drafted a robust BRSR policy and establish strong governance system to guide our efforts.							cludes ou with ove ndergoing	
		Our journey is a testament to the collective effort of our team, partners, and stakeholders. We remain committed to driving positive change, fostering sustainability, and making a tangible impact on the communities we serve.								
				ur continu a better, n				Compan	y. Togethe	ər, we wi
		Warm re	•							
		Varun Alagh Chairman, Whole-Time Director & CEO								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Varun Alagh (Chairman, Whole-Time Director & CEO)								
9	policy (ies).  Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA).  Yes  The CSR committee is responsible for decision making on sustainability related issues?					ssues.				

If Yes please provide details

### 10 Details of Review of NGRBCs by the Company

Subject for Review		Indica	te whether nmittee, Fr	review wa equency (/	s undertak Annually/H	cen by Directal	ctor/Comr Quarterly/	nittee of th Any other	ne Board/A -please sp	ny other ecify)
		P1	P2	Р3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	the Cor	npany an		d by the (	ance of the Chairman nually.				
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	certifico	ite on app		ws is prov	applicable vided by th				
inde of tl	s the entity carried out ependent assessment/evaluation he working of its policies by an ernal agency? (Yes/No).					No				
If ye	es, provide name of the agency.	NA								
i.e.	nswer to question (1) above is "No" not all Principles are covered by a	Frequency (Annually/Half yearly/Quarterly/Any other-please specify)								
•	icy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
Prir	e entity does not consider the nciples material to its business as/No)					NA				
it is and	e entity is not at a stage where in a position to formulate d implement the policies on ecified principles (Yes/No)					NA				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)						NA				
	planned to be done in the next ancial year (Yes/No)					NA				
	y other reason ease specify)					NA				

### 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.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

### **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	Corporate Governance & Regulatory Updates	100%
		2. Code of conduct under Insider Trading Regulations	
Key Managerial	7	1. De-stress with a Healthy Diet	100%
Personnel		2. Bridging the Gap between Business & Data	
		3. Ergonomic & Posture Correction	
		4. Decoding P2P (Procurement To Payment) Cycle	
		5. Retail Masterclass	
		6. Marketing in Disruptive World	
		7. POSH	

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
Employees other	34	1. Negotiation Skills - 4.8	72%
than BOD and KMPs		2. Business Communication Skills - 4.8	
		3. Time Intelligence & Prioritisation - 4.7	
		4. Marketing in Disruptive World - 4.6	
		5. Understanding Procurement to Payment - 4.6	
		6. Retail Masterclass - 5	
		7. Developing Business Acumen (Bridging Gap Between	
		Business & Data) - 4.6	
		8. Data Analysis with Google Sheet - 4.5	
		9. Leadership Cross Functional Skills (One Team One Goal) - 4.2	
		10. Managerial Skills (Managers Winning Edge) - 4.8	
		11. Digital learning (LinkedIn Learning, Coursera, Udemy) - 4.5	
		12. Self Awareness - 4.9	
		13. Decision Making Skills - 5	
		14. Collaboration Skills - 4.9	
		15. Data Analysis with Excel (Basic & Advance) - 5	
		16. Hiring & Interview Skills - 4.9	
		17. Emerging Leaders Programme - 4.7	
		18. Managing High Performing Teams Programme - 4.7	
		19. Power of Communication - 4.8	
		20. Innovation-Ideation-Implementation - 4.5	
Workers		NA*	

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

# 2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format

	Monetory									
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹) (For Monetory Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)					
Penalty/Fine	NA	BSE Limited and National Stock Exchange of India Limited	20,000/-	Delay of 1 (one) day in providing the prior intimation for convening the Board Meeting to the stock exchanges in pursuant to Regulation 29(1) of the SEBI (Listing Obligation and Disclosure Requirement Regulations) 2015.	No					
Settlement	NIL	NIL	NIL	NIL	NIL					
Compounding fee	NA	Inspector Legal Metrology Agra	₹50,000/-	Space near net quantity declaration on the packaging was not sufficient on baby wipes and hence not in compliance with legal metrology requirements.	No					
Compounding fee	NA	Inspector Legal Metrology	₹30,000/-	Rupee symbol missing in one product.	No					

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

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

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

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/No) If Yes, provide details in brief Yes

The policy defines corrupt practices and bribery. It also provides for reporting mechanism.

If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place <a href="https://honasa.in/wp-content/uploads/2024/07/BRSR\_Policy.pdf">https://honasa.in/wp-content/uploads/2024/07/BRSR\_Policy.pdf</a>.

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA*	NA*

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

. Details of complaints with regard to conflict of interest:

Case Details	FY 202	23-24	FY 2022-23		
Case Details	Number	Remark	Number	Remark	
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.

NA\*

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

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	56	50

### 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	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	26%	30%
	b. Number of dealers/distributors to whom sales are made	403	363
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	56%	42%

<sup>\*</sup>There were no instances related to corruption and conflicts of interest.

Parameter	Metrics	FY 2023-24	FY 2022-23
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0%	0%
	b. Sales (Sales to related parties/Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments	36%	34%

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

#### **Essential Indicator**

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.

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	0%	0%	-
2	Сарех	0%	0%	-

- 2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No ) No\*
  - b. If yes, what percentage of inputs were sourced sustainably?

\*The company has initiated the process of establishing procedures for sustainable sourcing. As part of this initiative, the company has begun using 70% recyclable plastic packaging for one of its segments in a brand

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)	NIL
(b)	E-waste	NA*
(c)	Hazardous waste	NA*
(d)	other waste	NIL

<sup>\*</sup>The company is primarily engaged in activities that do not generate e-waste or hazardous waste.

a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No)
Yes

b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Yes

c If not, provide steps taken to address the same  $$\operatorname{\mathsf{NA}}$$ 

# PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

(This principle emphasises the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

#### **Essential Indicators**

1 a. Details of measures for the well-being of employees:

					% of emp	loyees co	vered by				
Category	Total	Heal insura		Accid insurc		Mate bene	•	Pate: Bene	•	Day facil	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	611	611	100%	611	100%	0	0%	611	100%	342	55.97%*
Female	231	231	100%	231	100%	231	100%	0	0%	208	90.43%*
Total	842	842	100%	842	100%	231	27.43%	611	72.57%	550	65.32%

					% of emp	oloyees cov	ered by				
Category	Healt Total insura			Accid insura		Mater benef	•	Paterr Benef	•	Day Co facilit	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Other than permanent e	mployees	\$									
Male	0	0	0%	0	0%	0	0%	0%	0%	0%	0%
Female	0	0	0%	0	0%	0	0%	0%	0%	0%	0%
Total	0	0	0%	0	0%	0	0%	0%	0%	0%	0%

<sup>\*</sup>The company extends daycare facilities to employees who work out of the headquarters.

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

					% of emp	oloyees cov	ered by				
Category	Health Total insurance		Accid insura		Mater benef	,	Paterr Benef	•	Day Co facilit		
	(A)	Number (B)	% (B/A)	Number (c)	% (c/a)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male											
Female						NA*					
Total											
Other than permanent er	mployees	3									
Male											
Female						NA*					
Total											

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

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

Name of the KMP (Along with their Designation)	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company	0.042%	0.0419%

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

		FY 2023-24			FY 2022-23				
Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)			
PF	100%	NA*	Yes	100%	NA*	Υ			
Gratuity	100%	NA*	Yes	100%	NA*	Υ			
ESI	0%	NA*	No	0%	NA*	No			
Others – please specify	0%	NA*	No	0%	NA*	No			

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

### 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?

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?
Yes

If so, provide a web-link to the policy.

https://honasa.in/wp-content/uploads/2024/07/BRSR\_Policy.pdf

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

	Permanent	Workers		
Gender	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	NA	NA
Female	100%	75%	NA	NA
Total	100%	87.5%	NA*	NA*

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	NA	
Other than Permanent Workers	NA*	
Permanent Employees	Yes	We have an internal chat based tool for employees to register their grievances additionally, the employees can also reach out to dedicated HR Business Partners for grievance resolution.
Other than Permanent Employees	NA**	

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

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

		FY 2023-24			FY 2022-23	
Category	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C.)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/c)
Total Permanent employees						
Male	611	0	0%	546	0	0%
Female	231	0	0%	204	0	0%
Total Permanent Workers						
Male			NA	*		
Female			IN <i>F</i>	· · · · · · · · · · · · · · · · · · ·		

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

8. Details of training given to employees and workers:

		F		FY 2022-23						
	On Health and Total Safety Measures			On Skill Upgradation		Total	On Health and Safety Measures		On Skill Upgradation	
	(A)	Number (B)	% (B/A)	Number (C)	% (C/A)	(D)	Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	611	611	100%	429	70.21%	546	546	100%	376	68.86%
Female	231	231	100%	172	74.46%	204	204	100%	143	70.09%
Total	842	842	100%	601	71.38%	750	750	100%	519	69.2%
Workers										
Male										
Female	_				N.	Α*				
Total	_									

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

<sup>\*\*</sup>The company does not have any 'Other than permanent' employees

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

A	F	Y 2023-24		FY 2022-23			
Category	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)	
Employees							
Male	611	472	77.25%	546	411	75.27%	
Female	231	188	81.38%	204	151	74.02%	
Total	842	660	78.38%	750	562	74.93%	
Workers							
Male							
Female	_		NA*				
Total	_						

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

### 10. Health and safety management system

# a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) Yes

### If Yes, the Coverage such systems?

- i.) 10 Housekeeping staff who are responsible for maintaining daily cleanliness and hygiene on both the floors, laboratory, and male washrooms.
- ii.) 2 female support staff responsible for maintaining daily cleanliness and hygiene of female and differently abled washrooms on both the floors.
- iii.) 3 Pantry staff responsible for maintaining and ensuring daily pantry cleanliness and hygiene including washing utensils, coffee machine and water cooler maintenance and refilling as and when required.
- iv.) 1 supervisor and 1 Multi-Support Task Staff to ensure uniformity, standard adherence, and ad hoc support as and when required.
- v.) Menstrual hygiene support: To provide extended support for women hygiene, sanitary pads and toilet seat disinfectant spray is placed in all women washrooms.

As an extension to this support, effective 5th May 2023, we introduced Honasa Period Support Policy that gives all female employees (in the entire organisation) the option to:

- · Avail I 'Work from Home' option every month when experiencing severe discomfort due to this.
- Make use of our sick leave policy whenever required.
- vi.) Infirmary: Whenever employees feel any discomfort or sickness during working hours along with on-call doctor service in case of emergency and usage of medical room located in our office. In addition, there is a medical facility in our office building with an an in-house medical support staff.

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

- i.) 3 Security Guards stationed at the entrance of the floor to monitor in and out movement of employees and external stakeholders.
- ii.) Access Control System installed to prohibit unauthorised entry and exit from the corporate office premises.
- iii.) 124 CCTV cameras installed across both the floors and laboratory to monitor and prohibit any incorrect activities.
- iv.) Fire Safety Measures: In order to detect fire, smoke sensors have been installed on the floors as per the fire safety norms of the building
- v.) Fire Fighting Measures: Following measures are in place in case of fire emergencies:
  - Water sprinklers installed as per fire safety norms
  - 4 Fire Hydrants installed on each floor
  - 3 emergency/fire exits on each floor with appropriate fire door norms
  - 28 Fire extinguishers placed across the floors (20 Type ABC; 8 Type CO<sub>2</sub>)

- Proper signage along with 8 floor plans directing towards emergency exit displayed across the floor
- Emergency assembly area present on the floor in case on any natural calamity

# c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/No)

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

Yes

### 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	Employees	3.49	0
hours worked)	Workers	0	0
Total recordable work-related injuries	Employees	7	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding	Employees	0	0
fatalities)	Workers	0	0

<sup>\*</sup>Including in the contract workforce

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

#### A. Group Health Insurance

This policy covers all employees along with their spouse and 2 dependent children (up to 25 years age) with a sum insured of ₹3,00,000 or ₹5,00,000 or ₹7,00,000 depending on their employee band.

### B. Group Accidental Policy

Depending on the employee's band, this policy provides a principal sum of  $\overline{\epsilon}15,00,000$  or  $\overline{\epsilon}25,00,000$  or  $\overline{\epsilon}40,00,000$  or  $\overline{\epsilon}75,00,000$  or  $\overline{\epsilon}1,00,00,000$  to the nominees of the employees in case of accidental death of the employee.

# C. Wellness Exclusive Offerings

Beyond the group health and accidental policies, employees are also extended more than 20 exclusive wellness offerings as part of the Employee Insurance programme.

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

		FY 2023-24		FY 2022-23			
Particulars	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	0	0	NA	0	0	NA	
Health & Safety	0	0	NA	0	0	NA	

# 14. Assessment for the year:

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

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

NA\*

### PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

#### **Essential Indicators**

Describe the processes for identifying key stakeholder groups of the entity.

The identification of key stakeholders involves assessing and recognising individuals, groups, or institutions that significantly contribute to the company's operations. The company has identified 7 key stakeholders on the basis of criticality to its operations and success. The company engages extensively with these stakeholders on a regular basis to understand their concerns, complaints, and suggestions, incorporating their feedback into the decision-making process. Stakeholder groups are identified based on the mutual impact they have on the company and the company 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 & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other – Please Specify)	Frequency of engagement (Annually, Half- yearly, Quarterly, others - Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Consumers	N	Advertisements, emails, Website, newspaper, SMS, social media, calls, community meetings	Others – As required	<ol> <li>Advertise about the product offerings</li> <li>Resolve product related queries</li> <li>Ascertain product satisfaction</li> <li>Identify needs and preferences for new</li> </ol>
Customers	N	Emails, Website SMS,	Others -	<ul> <li>product development</li> <li>Engage with consumers to sell the products</li> <li>Communicate about the product</li> </ul>
Customore		Online & Offline calls	As required	offerings, trade schemes etc.  2. Resolve product related queries  3. Ascertain product satisfaction amongst consumers
				4. Engage with customers to list the products
Employees	N	Emails, online messages, SMS, feedback portal, offline and online meetings	Others – As required	<ol> <li>Continuous business updates</li> <li>Ascertain workplace satisfaction</li> <li>Business-as-usual communication</li> </ol>
Communities	Y	Via NGO partners	Others – As required	Communicate the modus operandi and benefits of the programme implemented     Redress grievances
Shareholders and Investors	N	Earnings call and presentation, website, Emails, SMS, Newspaper, social media, offline and online meetings	Others – As required	<ol> <li>Highlight performance of the company</li> <li>Updates as required as per the regulator bodies</li> </ol>
Vendors	N	Emails, offline and online meetings, SMS	Others – As required	<ol> <li>Contract based negotiations.</li> <li>Business deliverable Update</li> <li>Grievance redressal</li> </ol>
Regulatory Body	N	Emails, offline and online meetings, SMS	Others – As required	Comply with the government regulations

<sup>\*</sup>There were no safety-related incidents that occurred.

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

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

### **Essential Indicators**

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

		FY 2023-24			FY 2022-23			
Benefits	No. of Total (A) employees/ workers covered (B)		% (B/A)	No. of employees/ Total (C) employees/ workers covered (D)		/ % (D/C)		
Employees								
Permanent	842	842	100%	750	750	100%		
Other than permanent	0	0	0%	0	0	0%		
Total Employees	842	842	100%	750	750	100%		
Workers								
Permanent								
Other than permanent			NA	/*				
Total Workers								

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

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

			FY 2023-24					FY 2022-23		
Category	Total (A)	Equal to Stal (A) Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	611	0	0%	611	100%	546	0	0%	546	100%
Female	231	0	0%	231	100%	204	0	0%	204	100%
Total	842	0	0%	842	100%	750	0	0%	750	100%
Other than Per	manent									
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male										
Female					N/	<b>\*</b>				
Total										
Other than Per	manent									
Male										
Female					N.A	<b>\*</b>				
Total	_									

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

### 3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Ма	le	Female		
Number	Median remuneration/ salary/wages of respective	Number	Median remuneration/ salary/wages of respective	
	<u> </u>		category	
1	1,99,78,404	1	1,43,78,400	
3	1,99,78,404	1	1,43,78,400	
608	7,75,000	230	8,78,400	
NA*				
	Number	Median remuneration   salary/wages of respective category     1   1,99,78,404     3   1,99,78,404     608   7,75,000	Number   Salary/wages of respective category	

<sup>\*</sup>The company captures the above mentioned data for permanent employees only.

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	26%	26%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

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

Aggrieved employee can write to the Internal Complains Committee (ICC) who will then conduct an investigation for complaints related to sexual harassment.

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

	FY 2023-24				FY 2022-2	3
Particulars	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	2	0	ICC recommended actions executed
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	1	0	Complaint not substantiated, ICC sent the final response to complainant	3	0	ICC recommended actions executed

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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	2
Complaints on POSH as a % of female employees/workers	0%	0.98%
Complaints on POSH upheld	0	1

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

Confidentiality is maintained throughout the investigation, and interim relief may be provided to the complainant.

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

No

### 10. Assessments for the year:

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

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

### **Leadership Indicators**

 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/No)
Yes

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

(This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

### **Essential Indicators**

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

	FY 2022-23	
0	0	
0	0	
0	0	
0	0	
4,843.56	2,138.64	
0	0	
0	0	
4,843.56	2,138.64	
4,843.56	2,138.64	
0.00000027452	0.00000015333	
0.00000007578	0.00000004431	
0.00004927785	0.00002823561	
	10	
NA NA		
	0 0 0 4,843.56 0 0 4,843.56 4,843.56 0.00000027452 0.00000007578	

Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

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

Parameter Water withdrawal by source (in kilolitres)	FY 2023-24	FY 2022-23
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	436.33	205.82
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	436.33	205.82
Total volume of water consumption (in kilolitres)	436.33	205.82
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.00000002473	0.00000001476
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.00000000683	0.00000000426
Water intensity in terms of physical output (Total water consumption/Number of units)	0.00000443917	0.00000271736
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)	1	No
If yes, name of the external agency.	1	NΑ

# 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		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	No	
If yes, name of the external agency.	NA	

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

If yes, provide details of its coverage and implementation.

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	NA*	0	0
SOx	NA	0	0
Particulate matter (PM)	NA	0	0
Persistent organic pollutants (POP)	NA	0	0
Volatile organic compounds (VOC)	NA	0	0
Hazardous air pollutants (HAP)	NA	0	0
Others – please specify	NA	0	0
Note: Indicate if any independent assessment/evaluation/assucarried out by an external agency? (Y/N)	N	lo	
If yes, name of the external agency.		١	IA

<sup>\*</sup>The nature of our business activities is such that there are no air emissions.

# 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 $CO_{2'}$ $CH_{4'}$ $N_2O$ , HFCs, PFCs, $SF_{6'}$ $NF_{3'}$ if available)	Metric tonnes of CO2 equivalent	63.35	81.45
Total Scope 2 emissions (Break-up of the GHG into $CO_{2'}$ $CH_{4'}$ $N_2O$ , HFCs, PFCs, SF $_{8'}$ NF $_{3'}$ if available)	Metric tonnes of 96 CO2 equivalent		425.35
Total Scope 1 and Scope 2 emissions per rupee of turnover	of turnover (Total Scope 1 0.00000005819 0.0000 and Scope 2 GHG emissions/Revenue from operations)		0.00000003633
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	(Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	0.0000001606	0.00000001050
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Total Scope 1 and Scope 2 emission per number of units produced	0.00001044533	0.00000669108
Note: Indicate if any independent assessment/evaluation carried out by an external agency? (Y/N)	N	10	
If yes, name of the external agency.		IA.	

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/No)

Nc

If Yes, then provide details.

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)	0	0
E-waste (B)*	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any.		
(Break-up by composition i.e. by materials relevant to the sector)		
Office waste	142.53	74.19
Total (A+B+C+D+E+F+G+H)	142.53	74.19
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.00000000808	0.00000000532
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.00000000223	0.00000000154
Waste intensity in terms of physical output (Total waste generated/Number of units)	0.00000145008	0.00000097950

<sup>\*</sup>The company operates on a lease for its electronic equipments with a third party vendor. The equipments gets replaced by the vendor post any malfunction.

# For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Parameter	FY 2023-24	FY 2022-23
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0

# For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Parameter	FY 2023-24	FY 2022-23
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	142.53	74.19
Total	142.53	74.19

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) NO

If yes, name of the external agency.

NA

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 business is such that we do not use hazardous and toxic chemicals.

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:

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

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

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

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

Yes

If not, provide details of all such non-compliances, in the following format:

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

#### **Essential Indicators**

I. a. Number of affiliations with trade and industry chambers/associations.

5

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National/ International)
1.	FICCI- Sectoral Committee Co-Chair (Start-up)	National
2.	MAARG (InvestIndia)	National
3.	CII Committee Member	National
4.	ASCI	National
5.	ASSOCHAM	National

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

Name of authority	Brief of the case	Corrective action taken
	NIL	

<sup>\*</sup>There were no issues related to anti-competitive conduct by the entity

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

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

#### **Essential Indicators**

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

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

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

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

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

The local bodies communicate their grievance to the NGO partner and they then cascade it to the company's SPOC who then shares remedial measures to the NGO. The NGO, in turn, resolves the matter with the local bodies.

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

Parameter	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	64%	55.4%
Directly from within India	99%	98.8%

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

Parameter	FY 2023-24	FY 2022-23
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

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

### **Leadership Indicators**

1. Details of beneficiaries of CSR projects:

Sr. No.	CSR Project		% of beneficiaries from vulnerable and marginalised groups
1.	Say trees	Village residents	NA*
2.	lamGurgaon	Forest restoration	NA*

<sup>\*</sup> These projects were initiated in March 2024, and tracking the percentage of beneficiaries from vulnerable and marginalised groups is currently in progress.

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

### **Essential Indicators**

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

Customers can reach out to the company through following the channels:

https://support.mamaearth.in/hc/en-us

https://ayuga.in/pages/contact

https://bblunt.com/contact-us

https://thedermaco.com/contact-us

https://aqualogica.in/pages/contact

https://support.stazebeauty.com/hc/en-us

A dedicated team handles these complains received though above mentioned portals and respective social media platforms, ensuring they are resolved in an efficient and prompt manner.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	72%
Safe and responsible usage	100%
Recycling and/or safe disposal	60%

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

	FY 2023-24			FY 2022-23		
Particular	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	2323	0	0	762	0	0
Advertising	0	0	0	0	0	0
Cyber-security	4	0	0	1	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	1	0	0	1	0

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

Particular	Number	Reason for recall
Voluntary recalls	13	1 recall due to IP breach claim by third party and 12 instances of product recall
Forced recalls	0	0

Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No)
Yes

https://honasa.in/wp-content/uploads/2024/07/Honasa\_Consumer\_Limited\_Cybersecurity-Policy\_V1.0.pdf

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

- 7. Provide the following information relating to data breaches
  - a. Number of instances of data breaches along-with impact

O

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

c. Impact, if any, of the data breaches

NIL

<sup>\*</sup>There were no issues relating to to advertising, and delivery of essential services; cyber security and data privacy of customers