



To.

Listing Compliance Department, The National Stock Exchange of India Ltd., (Through NEAPS)

Symbol: EMIL
Series: EQ

ISIN: INE02YR01019

Dear Sir/Madam,

Listing Compliance Department BSE Limited (Through BSE Listing Centre)

Scrip Code: 543626

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24.

Pursuant to Regulation 34(2) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') of Electronics Mart India Limited ('the Company') for the Financial Year 2023-24. The BRSR forms part of the Company's 06<sup>th</sup> Integrated Annual Report for the Financial Year 2023-24.

The BRSR along with the Integrated Annual Report of the Company is also available on the website of the Company at <a href="https://investors.electronicsmartindia.com/">https://investors.electronicsmartindia.com/</a>.

Please take the above information on your record.

Thanking You,

For and on behalf of Electronics Mart India Limited

#### Rajiv Kumar

Company Secretary and Compliance Officer

Date: 02<sup>nd</sup> August 2024

Place: Hyderabad

**Encl.:** BRSR





(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

1	Corporate Identification Number (CIN) of the Listed Entity	L52605TG2018PLC126593
2	Name of the Listed Entity	Electronics Mart India Limited
3	Date of incorporation	10-09-2018
4	Registered office address	6-1-91, Shop No. 10, Ground Floor, Next to Telephone Bhawan, Secretariat Road, Saifabad, Hyderabad - 500004
5	Corporate office address	6-3-666/A1 to 7, Opp. NIMS Hospital, Panjagutta Main Road, Hyderabad - 500082
6	E-mail	communications@bajajelectronics.in
7	Telephone	040-23230244
8	Website	www.electronicsmartindia.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	(1) National Stock Exchange of India Limited (2) BSE Limited
11	Paid-up Capital	₹ 3,84,74,87,620/-
12	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Mr Rajiv Kumar 040-23230244 csrajivkumar@bajajelectronics.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	-
15	Type of assurance obtained	-







#### II. Products/services

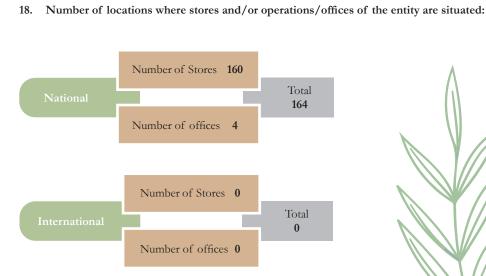
16. Details of business activities (accounting for 90% of the turnover):



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

Product/Service	NIC Code	% of total Turnover contributed
Retail sale of refrigerators, washing machines, and other electrical/ electronic household goods.	47594	46.80%
Retail sale of telecommunication equipment.	47414	43.34%
Retail sale of computers and computer peripherals.	47411	4.64%
Retail sale of gas stoves, cooking/ kitchen appliances.	47593	4.10%
Retail sale of audio and video equipment in specialised stores.	47420	1.00%

#### III. Operations







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

Locations

Number

National (No. of States)

International (No. of Countries)

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

EMIL have a clear focus on serving individual consumers directly, which can be a smart strategy in the consumer electronics industry. By concentrating on the B2C segment, we likely tailor our products, services, and marketing efforts to meet the diverse demands and preferences of individual customers. This specialisation enables us to understand the customer better and provide personalised experiences, ultimately fostering stronger customer loyalty and satisfaction. Additionally, focusing on B2C allows EMIL to stay agile and responsive to changing consumer trends and preferences in the fast-paced consumer electronics market.



#### IV. Employees

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

s.	Particulars	T-4-1 (A)	M	ale	Female		
No.	Particulars	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)	
		Employees					
1	Permanent (D)	2,632	2,498	94.91%	134	5.09%	
2	Other than Permanent (E)	1,803	1,253	69.50%	550	30.50%	
3	Total employees (D + E)	4,435	3,751	84.58%	684	15.42%	
***************************************		Workers*		•			
4.	Permanent (F)	-	-	-	_	-	
5.	Other than Permanent (G)	-	-	-	-	-	
6.	Total workers (F + G)	-	-	-	-	-	

<sup>\*</sup>We do not have any permanent or non-permanent worker in our company









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

s.	Particulars	T-4-1 (A)	N	Iale	Female								
No.	raruculars	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)							
	Differently Abled Employees												
1.	Permanent (D)	1	1	100%	0	0%							
2.	Other than Permanent (E)	0	0	0%	0	0%							
3	Total differently abled employees (D + E)	1	1	100%	0	0%							
	Di	fferently Abled Wo	rkers										
4.	Permanent (F)	_	_	-	-	-							
5.	Other than permanent (G)	_	_	-	-	-							
6.	Total differently abled workers (F + G)	-	-	-	-	-							

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

		No. and percentage of Females					
	Total (A)	No. (B)		% (B / A)			
Board of Directors	6	2		33.33%			
Key Management Personnel	4	0		-			

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

	(Turnove	2023-24 (Turnover rate in current FY)				2022-23 (Turnover rate in previous FY)			2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total		Male	Female	Total		Male	Female	Total
Permanent Employees	43.66%	47.84%	43.66%		40.61%	64.08%	41.74%		40.04%	26.92%	39.50%
Permanent Workers	N.A.	N.A.	N.A.		N.A.	N.A.	N.A.		N.A.	N.A.	N.A.



- V. Holding, Subsidiary and Associate Companies (including joint ventures)
- 23. (a) Names of holding / subsidiary / associate companies / joint ventures

Name of the Holding / Subsidiary / Associate Companies / Joint ventures (A)

Cloudnine Retail Private Limited

EMIL CSR Foundation

Indicate whether holding/ Subsidiary/ Associate/ Joint Venture

Subsidiary

% of shares held by listed entity

100%

Does the entity indicate at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

No

#### VI. CSR Details

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

(ii) Turnover (in ₹) 62,85,40,60,000 (iii) Net worth (in ₹) 13,67,42,00,000

#### 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	Cu	2023-2024 arrent Financial Yea		2022-2023 Previous Financial Year			
received	provide web-link for grievance redress policy)	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	0	0	-	0	0	-	
Investors (other than shareholders)	Yes	0	0	-	5	0	-	
Shareholders	Yes	0	0	-	5	0	-	
Employees and workers	Yes	0	0	-	0	0	-	
Customers	Yes	1,821	0	-	2,352	0	-	
Value Chain Partners	Yes	0	0	-	0	0	-	

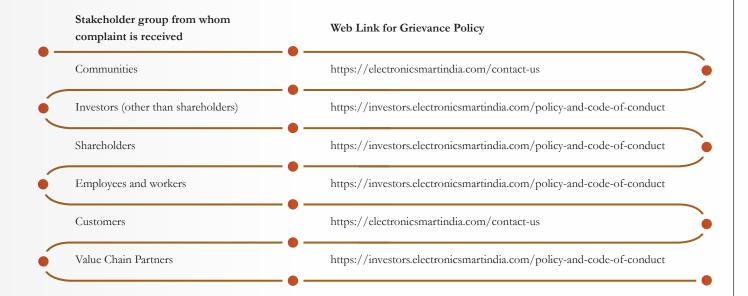
<sup>\*</sup> Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)











#### 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	Customer Relationship Management	Opportunity	By nurturing customer relationships through personalised service, responsive support, and targeted marketing, the Company can enhance customer loyalty and increase repeat business. A robust CRM strategy can also provide valuable insights into customer preferences and behavior, enabling the Company to tailor its offerings and improve its product mix, ultimately driving sales growth and enhancing profitability.	-	Positive
2	Supply Chain Management	Opportunity	Effective supply chain management helps identify and mitigate risks, such as disruptions in the supply chain. Developing contingency plans ensures business continuity.	-	Positive
3	Energy Risk Th Management co co inc		Energy Risk The energy consumption in stores and		Negative



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)
4	Supply Chain Management	Risk	Global supply chains expose businesses to quality control issues, supplier ethics concerns, and currency fluctuations. Supply chain disruptions can lead to inventory shortages and delivery delays.	In a commitment to greater transparency and sustainability, we've extended our core policies to encompass our entire value chain. This ensures that all our partners and suppliers operate in alignment with our company's cornerstones, fostering responsible practices throughout our network. By working collaboratively, we aim to minimise environmental impact, uphold ethical labor standards, and ultimately, create a more sustainable future for all stakeholders.	Negative
5	Local Community	Opportunity	By supporting local events, sponsoring initiatives, or creating partnerships, the Company can build trust and goodwill. Local involvement not only bolsters brand loyalty but also provides insights into customer preferences and trends unique to the area. Furthermore, it fosters a sense of belonging, ensuring the Company remains an integral part of the community, ultimately driving foot traffic, sales, and positive word-of-mouth referrals.		Positive
6	Corporate Governance and Diversity	te Opportunity Robust governance enhances a company's nee standing, decision-making capabilities, risk		-	Positive
7	Employee Satisfaction and Retention	Opportunity	Prioritising employee well-being leads to increased engagement, productivity, and commitment, fostering improved customer service and loyalty. Specific training offering targeted training to boost employee performance and implementing a system of awards and recognition to acknowledge outstanding contributions.	_	Positive









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)
8	Diversity and Inclusion	Risk	A lack of diversity may result in limited market insight and creativity, hindering the Company's ability to adapt to evolving customer preferences and technological trends.	Diversity and inclusion are core values at EMIL. We believe a diverse workforce leads to a stronger, more innovative company. Our equal opportunity policy ensures a fair playing field for all qualified candidates, regardless of background. Beyond hiring, we actively cultivate an inclusive environment where everyone feels respected and supported. This focus on inclusivity fosters collaboration, leading to better decision-making and a more engaged workforce. Ultimately, our commitment to diversity and inclusion translates to a positive impact on our business and the communities we serve.	Negative
9	Sustainable Packaging and Waste Management	Opportunity	Implementing eco-friendly packaging can reduce environmental impact, align with increasing consumer demand for sustainable products, and potentially offer cost savings. Simultaneously, offering services such as e-waste recycling or trade-in programs can enhance customer loyalty, drive repeat business, and position the Company as a responsible corporate citizen.	-	Positive
10	Occupational Risk Health and Safety		and position the Company as a responsible corporate citizen.  Occupational Risk Occupational health and safety risks in retail encompass potential accidents, injuries for		Negative



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)
11	Data Management and Cyber Security	Risk	The handling of vast customer data, including sensitive personal and payment information, means that any data breach could have severe consequences, including financial loss, legal penalties, and damage to reputation. Furthermore, failure to uphold privacy standards can erode customer trust, leading to potential loss of business and affecting the Company's long-term viability.	Our approach to privacy protection and data security is multi-faceted. We've implemented a robust IT policy that covers all phases of the data lifecycle, including acquisition, use, storage, and disposal. This ensures data protection at each level. Our 'Defence in Depth' strategy adds multiple layers of security measures, creating a more robust protection system. We place great emphasis on personnel and customer data security, training employees about safe data handling practices and employing advanced encryption for customer data. Additionally, we comply with all local and international data privacy laws and regulations to maintain the highest level of data security.	Negative











# 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.

Sr. No	Disclosure Questions	P1	P2	Р3	P4	P5	P6	<b>P</b> 7	P8	P9
	Policy and Management processes									
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/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://investors.electronicsmartindia.com/policy-and-code-of-conduct								ıduct
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.	-	_	_	-	-	-	-	_	_
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We und	lerstand t	he impo	rtance of	benchm		ned in th	operation e Nation:	
		_	owing or porting p		n, we're a	actively d	efining cl	ear ESG	goals wit	hin the
		These goals will ensure our ESG efforts directly contribute to long-term business success and value creation for all stakeholders. We're continuously improving our ESG approach and look forward to sharing our progress in the future.							iously	
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA



#### Governance, leadership and oversight

Statement by Director responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

As the director responsible for the Business Responsibility Report, I am proud to present our progress in addressing Environmental, Social, and Governance (ESG) issues. This year marks the completion of our inaugural Business Responsibility and Sustainability Report (BRSR), a significant milestone that included conducting a materiality assessment, identifying key stakeholders, and calculating our greenhouse gas emissions, water, and energy footprint.

We have made substantial progress in tackling challenges such as privacy and data security, corporate governance, business ethics, and compliance. Our focus also extends to opportunities in supply chain management, community development, and customer satisfaction, and we are making consistent efforts in these areas.

To reduce our environmental impact, we have set concrete targets. We have partnered with the Edge Group to install solar panels with smart switches across our offices and retail outlets, significantly increasing our use of renewable energy. Additionally, we are actively working to reduce water consumption and single-use plastics. For example, we have installed Reverse Osmosis systems in our outlets to decrease reliance on bottled water.

Furthermore, we are committed to offsetting our carbon footprint through a green belt initiative, which will not only beautify our surroundings but also mitigate greenhouse gas emissions. Our achievements in this journey are noteworthy. We have established an ESG committee to oversee and strategise our sustainability initiatives and successfully installed solar power plants at several outlets.

In conclusion, these accomplishments are stepping stones in our commitment to ESG targets. We understand that the road ahead is long, but we remain dedicated to making a positive impact.

#### Mr Pavan Kumar Bajaj

Chairman & Managing Director

DIN: 07899635

Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

**ESG** Committee

9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on Sustainability related











#### 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 ]	P2	P3	P4	P5	P6	<b>P</b> 7	P8	<b>P</b> 9
a.	Performance against above policies and follow up action			А	ny Oth	er Com	mittee			
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any Other Committee								
	Subject for Review (A	Frequency (Annually / Half yearly / Quarterly/ Any other-please specify)								
	P	1 1	P2 :	P3	<b>P</b> 4	P5	P6	<b>P</b> 7	P8	<b>P</b> 9
a.	Performance against above policies and follow up action				Hal	f yearly	У			
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Half yearly								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	o l	No 1	No	No	No	No	No	No	No
	If yes, provide name of the agency.					-				
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	Р3	P4	P5	P6	<b>P</b> 7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
		• • • • • • • • • • • • • • • • • • • •								***************************************
	It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA



## SECTION

### PRINCIPLE-WISE PERFORMANCE DISCLOSURE

#### PRINCIPLE

 $\langle 1 \rangle$ 

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	4	Effectiveness of Audit Committee, Update on Business, KPI performance, Visit of new Specialised stores.	100.00%
Key Managerial Personnel	4	Update on Business, KPI performance, Visit of new Specialised stores.	100.00%
Employees other than BoD and KMPs	10	SOP, SAP, T-Poss, Leadership, Grooming Standards, Behaviour Skills, Work-life Balance, Safety & Standards & HR Policies	100.00%
Workers	NA	NA	NA

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

#### Monetary

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	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	_









#### 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	-	-	-	-
Punishment	_	-	-	-

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.



4. Does the entity have Anti-Corruption or Anti-Bribery policy?

#### Yes

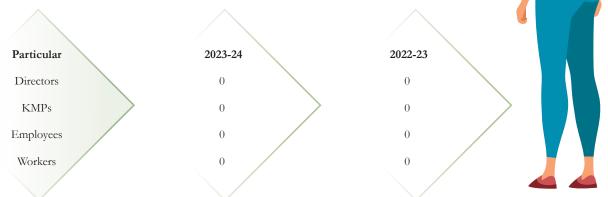
If Yes, please provide in brief

Our Anti-Corruption/Anti-Bribery policy serves as a cornerstone in fostering a culture of transparency and accountability within the organization. This policy outlines clear guidelines and procedures to prevent, detect, and address instances of corruption or bribery in any form. As part of our commitment to responsible business conduct, we continuously monitor and strengthen our anti-corruption measures to mitigate risks and uphold our ethical standards.

If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy is place

https://investors.electronicsmartindia.com/policy-and-code-of-conduct

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





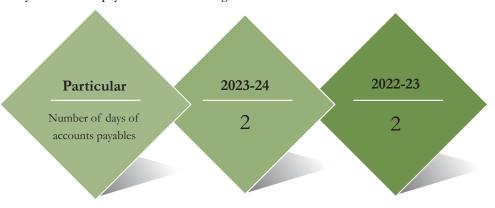
#### 6. Details of complaints with regard to conflict of interest:

Case Details	2023	3-24	2022-23		
	Number	Remark	Number	Remark	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	_	

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

No corrective actions have been required regarding fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions related to cases of corruption or conflicts of interest. This underscores our commitment to maintaining the highest ethical standards and demonstrates the effectiveness of our anti-corruption measures.

#### 8. Number of days of accounts payables in the following format:



#### 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	2023-24	2022-23
	a. Purchases from trading houses as % of total purchases	0	0
Concentration of	b. Number of trading houses where purchases are made from	0	0
Purchases	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
	a. Sales to dealers / distributors as % of total sales	1%	1%
Concentration of	b. Number of dealers / distributors to whom sales are made	56	56
Sales	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0.81%	0.81%
	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0	0
Share of RPTs in	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments	100%	100%





#### LEADERSHIP INDICATORS

# Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? Yes

We have established processes in place to avoid and manage potential conflicts of interest involving members of the Board. These processes include:

#### **Independent Board Members:**

Our Board composition includes a significant number of independent directors. These independent members bring an objective perspective and provide unbiased oversight of the Company's operations. They are empowered to challenge decisions made by the Chair or senior executives when necessary, ensuring that decisions prioritise the Company's best interests.

#### Clear Role Definitions:

We have clearly defined roles and responsibilities for the Chair and senior executive positions. These definitions are documented in official company documents, ensuring transparency and preventing any overlap in functions that could create conflict.

#### Regular Evaluations:

Independent Board members conduct regular evaluations of the Chair/
Managing Director's performance.
These evaluations assess both their effectiveness in their executive role and their adherence to good governance practices.







# 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 INDICATORS**

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Particulars	2023-24	2022-23	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0	-

- 2 a. Does the entity have procedures in place for sustainable sourcing? Yes
  - b. If yes, what percentage of inputs were sourced sustainably? \*
    - \*We are not tracking the percentage of input material sourced sustainably.
- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for



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











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**

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

Category	% of employees covered by										
	Total	Health in	nsurance	Accident	insurance	nsurance Maternity benefits Paternity Benefits		Benefits	Day Care facilities		
	(A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2,498	1,473	58.96%	0	0%	0	0%	0	0%	0	0%
Female	134	101	75.37%	0	0%	134	100%	0	0%	0	0%
Total	2,632	1,574	59.80%	0	0%	134	100%	0	0%	0	0%
				Other tl	nan Permane	nt employees	3				
Male	1,253	1,253	100%	0	0%	0	0%	0	0%	0	0%
Female	550	550	100%	0	0%	0	0%	0	0%	0	0%
Total	1,803	1,803	100%	0	0%	0	0%	0	0%	0	0%

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

Category					% of wo	rkers cover	ed by				
	Total	Health i	insurance	Accident	insurance	Maternity	benefits	Paternity	Benefits	Day Care	facilities
	(A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
				Other	than Perman	ent workers					
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%



1. c.



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

Category		2023-24		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	100%	NA	Yes	100%	NA	Yes		
Gratuity	100%	NA	Yes	100%	NA	Yes		
ESI*	100%	NA	Yes	100%	NA	Yes		
Others – please specify								

<sup>\*</sup> Employees who benefit from ESI coverage are fully covered under the ESI scheme.

#### 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?

#### Yes

Our premises/offices have been made accessible to accommodate differently abled employees and workers, adhering to the requirements stipulated by 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?

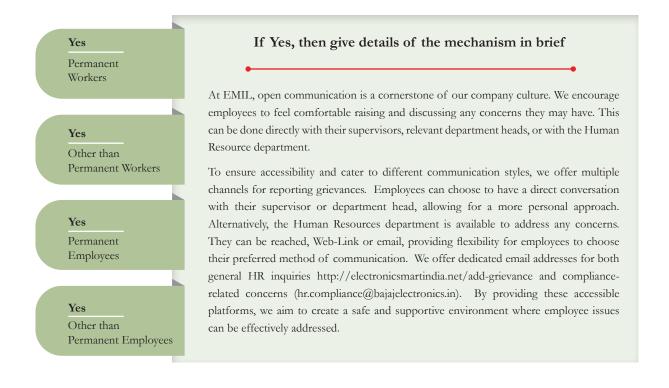
Yes, EMIL is committed to equal opportunity and adheres to the Rights of Persons with Disabilities Act, 2016 (RPWD Act). We have implemented an equal opportunity policy that promotes fair and inclusive recruitment, selection, and advancement for all qualified candidates, regardless of disability. This policy outlines specific measures to ensure a welcoming and accessible workplace for everyone.

Weblink- https://investors.electronicsmartindia.com/policy-and-code-of-conduct

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

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

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





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

Cate	egory		2023-24		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										
-	Male	2,498	0	0%	2,148	0	0%			
-	Female	134	0	0%	121	0	0%			
Total Permanent Workers										
-	Male	-	_	_	-	-	-			
-	Female	_	_	-	_	_	-			

#### Details of training given to employees and workers:

Category			2023-24					2022-23			
	Total (A)	On Hea			Skill dation					On Skill gradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)	
				En	nployees						
Male	2,498	2,498	100%	2,498	100%	2,148	2,148	100%	1,809	84.22%	
Female	134	134	100%	134	100%	121	121	100%	121	100%	
Total	2,632	2,632	100%	2,632	100%	2,269	2,269	100%	1,930	85.06%	
				W	orkers			•			
Male	-	_	-	_	-	_	_	_	-	-	
Female	-	-	-	_	-	_	-	-	-	-	
Total	-	-	-	_	_	-	_	_	_	-	

<sup>\*</sup>Only Permanent Employee is considered for calculation of training given to employees.









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

Category		2023-24			2022-23	
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
			Employees*			
Male	2,498	2,498	100%	2,148	552	25.70%
Female	134	134	100%	121	16	13.22%
Total	2,632	2,632	100%	2,269	568	38.92%

<sup>\*</sup> Only Permanent Employee is considered for calculation of performance and career development.

			Workers			
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

#### 10. Health and safety management system

#### a. Whether an occupational health and safety management system has been implemented by the entity?

Yes, Our organisation has implemented an Occupational Health and Safety Management System across all corporate and retail locations owned by the Company. To ensure the ongoing efficacy of this system, we employ a dedicated internal audit team responsible for executing systematic assessments. These evaluations, conducted periodically over the calendar year, concentrate on fire safety protocols and the analysis of working environments within every operational site. This rigorous scrutiny facilitates the sustenance of a secure and healthful atmosphere throughout the entirety of our premises.

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

At EMIL, we take pride in our unwavering commitment to nurturing a secure and healthy work environment. Our approach is methodical and thorough, as we conduct both routine and non-routine assessments to identify and mitigate potential hazards comprehensively.

Across our diverse workspaces, including warehouses, administrative offices, and retail outlets, our dedicated safety team performs regular inspections. These proactive measures are designed to detect any risks of work-related injuries or illnesses before they escalate.

Central to our risk management strategy is our proactive stance on fire safety. We prioritise regular fire drills at our retail stores, ensuring our workforce is equipped to handle emergencies with confidence. Additionally, our stores undergo rigorous inspections by local fire authorities to ensure compliance with all fire safety regulations.

Every identified hazard, along with potential risks and mitigation measures, is meticulously documented and communicated to our esteemed Risk Management Committee. This structured reporting framework facilitates consistent oversight and enables informed decision-making regarding risk mitigation strategies.

Our overarching goal is to anticipate, prevent, and effectively manage any potential work-related hazards. This commitment underscores our dedication to the safety and well-being of our valued employees and customers, demonstrating our unwavering commitment to excellence in all aspects of our operations.

#### c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? Yes\*

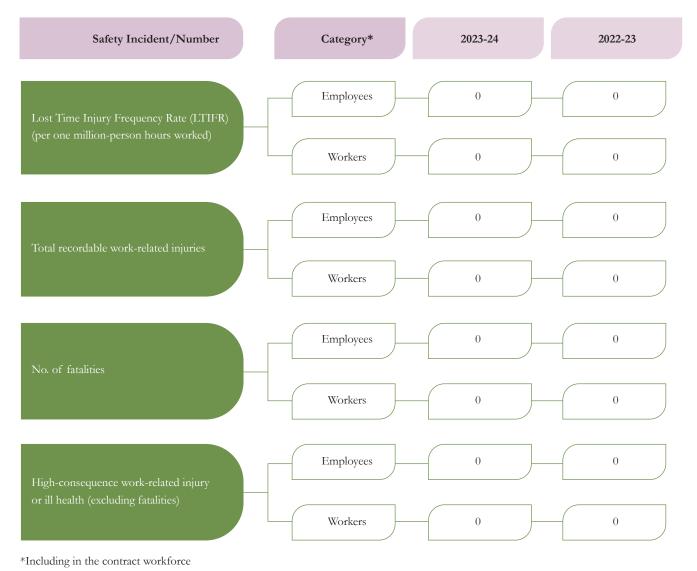
#### d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? Yes\*\*

\*We have established procedures enabling workers to report work-related hazards and to remove themselves from these risks.

<sup>\*\*</sup>Employees/workers of the organisation have access to medical and healthcare services for non-occupational purposes.



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



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

At the heart of our operations lies a steadfast commitment to the health and safety of our employees. We've implemented a robust framework of health and safety measures designed to prioritise their well-being. This includes regular sanitisation of our stores, ensuring a pristine and hygienic environment for all. Hand sanitisers are readily available throughout the workplace, promoting proper hand hygiene and reducing the risk of infections.

We leave no stone unturned in adhering to stringent health and safety protocols, ensuring a secure working environment for everyone involved. By embracing these measures wholeheartedly, we not only fulfill our duty to protect our employees but also cultivate a culture of well-being and resilience within our organisation.

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

		2023-24		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	0	0	-	0	0	-		
Health & Safety	0	0	-	0	0	-		









14. Assessments for the year:

% of your Stores and offices that were assessed (by entity or statutory authorities or third parties)

Health and Safety practices

Working Conditions

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

No corrective actions have been required to address safety-related incidents

#### LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of



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

We prioritise responsible sourcing and social responsibility. To ensure our value chain partners comply with statutory dues, we take a multi-pronged approach.

First, we carefully assess potential vendors during selection, evaluating their compliance history with regulations like ESIC and EPF. Our contracts explicitly state the obligation of our partners to adhere to all statutory requirements.

Furthermore, we conduct regular monitoring. This includes requesting copies of challans (payment receipts) for deductions like ESIC and Provident Fund. We typically cross-check these challans with the previous month's attendance register to verify accuracy. In some cases, on-site visits may be conducted to confirm documentation and adherence to labor laws.

A defined escalation process exists for identified discrepancies. This may involve requesting corrective actions, withholding payments, or even terminating partnerships in cases of persistent non-compliance.

Through these measures, we aim to promote responsible practices within our network and uphold our commitment to ethical sourcing.

3. Provide the number of employees/workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q1 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 affective work	ers that are rehabilitated ployment or whose family d in suitable employment		
	2023-24	2022-23	2023-24	2022-23
Employees	0	0	0	-
Workers	0	0	0	-

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



# 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**

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

At EMIL, we've engaged in a collaborative effort led by top management and supported by board members and various departments to identify our key stakeholders. These stakeholders, both internal and external, are integral to our organisation, encompassing employees, investors, shareholders, government bodies, suppliers, customers, financial institutions, and the wider community.

We recognise and highly value the diverse contributions of each stakeholder group towards achieving our strategic objectives. Their perspectives are not just acknowledged but esteemed, as we strive to build and nurture robust relationships with them. Through continuous dialogue and meaningful engagement, we are committed to understanding and meeting the evolving needs and aspirations of all our stakeholders, ensuring that their voices are heard and respected at every step of our journey.

#### 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
Community	No	Print and Electronic Media	Weekly	Awareness
Shareholders	No	Emails, Newspapers, meetings	Quarterly	Business Updates
Employees	No	Emails, Notices, meetings	Weekly	Training, Business updates
Vendors/ Supplies	No	Emails, meetings	Regularly	Business updates
Government; NGOs; Media, Industry Analyst, Society at large	No	Emails, meetings	Annually	Statutory updates
Customers	No	Print, electronic, and social media	Weekly	Update, Business promotion, promotional offers
Investors	No	Emails, meetings, and reporting to stock exchanges	Regularly	Providing information









#### 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's Board, committed to enhancing environmental, social, and governance (ESG) principles, has established an ESG committee to provide guidance in harmonising substantial business growth with sustainability objectives. Management engages in consultations with pertinent stakeholders, presenting their feedback and representations to the Board's committees or directly to the Board. In response to this input, the Board formulates necessary measures or action plans, prioritising the Company's performance and steadfast commitment to its ESG goals.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics.

#### Yes

In partnership with internal stakeholders, we conducted a thorough assessment to identify and prioritise the most critical environmental, social, and governance (ESG) issues. Based on our findings, we have launched initiatives to address these key areas.

 Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

No Instance of concern raised by vulnerable and marginalised group





# 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

Category		2023-24			2022-23	
	Total (A)	No. employees workers covered (B)	% (B / A)	Total(C)	No. employees workers covered (D)	%(D / C)
		Employ	ees			
Permanent	2,632	2,632	100%	2,269	2,269	100%
Other than permanent	1,803	1,803	100%	1,640	1 <b>,</b> 640	100%
Total Employees	4,435	4,435	100%	3,909	3,909	100%
		Worker	rs			
Permanent	_	-	_	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

2. Details of minimum wages paid to employees and workers

Category			2023-24					2022-23		
	Total (A)		ial to im Wage		e than ım Wage	Total(D)		Minimum age		e than um Wage
		No.(B)	% (B/A)	No. (C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
				Employe	ees					
Permanent										
Male	2,498	0	0%	2,498	100%	2,148	0	0%	2,148	100%
Female	134	0	0%	134	100%	121	0	0%	121	100%
Total	2,632	0	0%	2,632	100%	2,269	0	0%	2,269	100%
Other than Permanent										
Male	1,253	0	0%	1,253	100%	1,150	0	0%	1,150	100%
Female	550	0	0%	550	100%	490	0	0%	490	100%
Total	1,803	0	0%	1,803	100%	1,640	0	0%	1,640	100%









Category		2023-24					2022-23				
	Total (A)		ial to im Wage		e than ım 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)	
				Worker	s						
Permanent											
Male	-	-	-	_	-	_	-	-	-	-	
Female	-	-	-	_	-	-	-	-	-	-	
Total	-	-	-	_	-	-	-	-	-	-	
Other than Permanent					•	•					
Male	-	-	-	_	_	-	-	-	_	-	
Female	-	_	_	_	_	-	_	-	_	-	
Total	-	-	-	-	-	-	-	-	-	-	

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

Male

Numbe	m   Median remuneration/salary/   wages of respective category	
2	2,29,99,998	Board
4	1,43,14,998	Key l
2,494	1,81,000	Empl
NA	NA	

Particular	

Board of Directors (BoD)
Key Managerial Personnel
Employees other than BoD and KMP
Workers

#### Female

Median remuneration/salary

	wages of respective category
1	1,50,00,000
0	-
134	1,81,000
NA	NA

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





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\*

\* The POSH committee serves as the primary authority responsible for addressing human rights impacts and fostering a secure and inclusive work environment.

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

At EMIL, we prioritise the protection of human rights and have established robust internal mechanisms to address grievances swiftly and effectively. Upon receiving any complaint, our dedicated teams, including Category Heads, Managers, and HR professionals, spring into action without delay.

We conduct thorough investigations, leaving no stone unturned to ensure that every concern is addressed with diligence and care. Our commitment to accountability means that appropriate actions are taken to resolve issues promptly and fairly. In cases where disciplinary actions are warranted, we ensure that they are implemented swiftly and decisively.

By fostering a culture of transparency and accountability, we demonstrate our unwavering commitment to upholding human rights across all facets of our operations. Through continuous improvement and proactive measures, we strive to create a workplace where every individual feels respected, valued, and supported.

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

Category		2023-24			2022-23	
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0	-	3	0	-
Discrimination at workplace	0	0	-	0	0	_
Child Labour	0	0	-	0	0	_
Forced Labour/Involuntary Labour	0	0	_	0	0	-
Wages	0	0	-	0	0	_
Other human rights related issues	0	0	-	0	0	_

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

Particulars	2023-24	2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	3
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0









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

At EMIL, our POSH committee stands as the cornerstone of our commitment to safeguarding human rights and fostering a culture of inclusivity. This vital authority takes proactive steps to cultivate a workplace where every individual feels safe and respected. By actively addressing and preventing instances of harassment, the committee plays a pivotal role in promoting a secure and inclusive work environment.

Furthermore, we have implemented robust mechanisms to prevent adverse consequences for complainants in discrimination and harassment cases. Our procedures prioritise the protection of complainants, ensuring that their confidentiality is maintained throughout the investigation process. We also offer support services to assist complainants in navigating any challenges they may encounter.

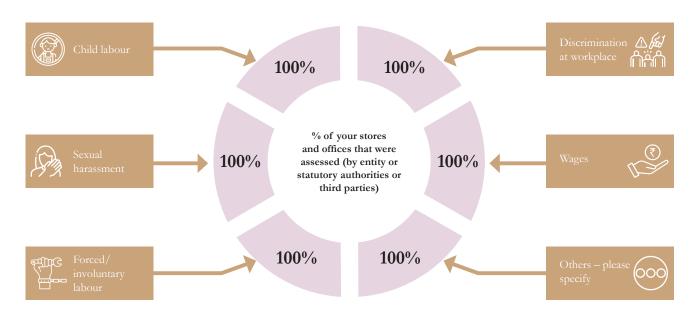
By empowering our POSH committee and implementing protective measures, we demonstrate our unwavering dedication to upholding the rights and dignity of every individual within our organisation.

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

No

#### 10. Assessments for the year:

Name of the Assessment



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

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

At EMIL, we recognize the importance of respecting human rights throughout our operations. We have established a framework for human rights due diligence to proactively identify, prevent, mitigate, and address potential human rights impacts.

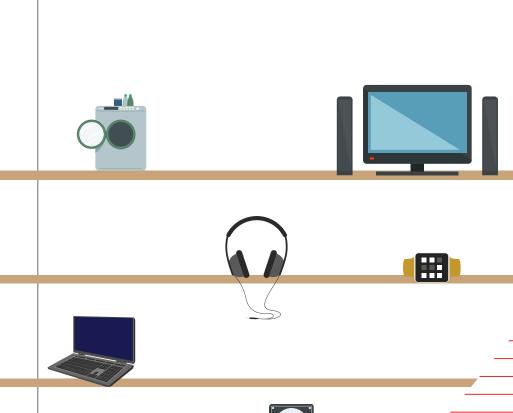
This framework aligns with the principles outlined in the Indian Constitution and relevant national laws and policies. We acknowledge human rights as fundamental, universal, and interconnected. Our commitment goes beyond simply acknowledging these rights. We integrate human rights considerations into our management systems.

Our focus extends beyond our own employees. We acknowledge and uphold the human rights of all stakeholders, both within and outside our company. This includes communities, customers, and vulnerable populations. Additionally, we leverage our influence within the value chain to promote awareness and realization of human rights principles throughout our network of partners and suppliers.

Our Business Responsibility and Sustainability Reporting (BRSR) policy provides further details on these principles. This publicly available document serves as a roadmap for our human rights due diligence efforts and demonstrates our commitment to responsible and sustainable business practices.

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













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 Joules or multiples) and energy intensity, in the following format:

Parameter	2023-24	2022-23
From renewable sources		
Total electricity consumption (A)	504.26	28.69
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	-
Total energy consumed from renewable sources (A+B+C)	504.26	28.69
From non-renewable sources		
Total electricity consumption (D)	1,08,854.61	1,35,537.42
Total fuel consumption (E )	7,740.00	14,476.74
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,16,594.61	1,50,014.16
Total energy consumed (A+B+C+D+E+F)	1,17,098.87	1,50,042.85
Energy intensity per rupee of turnover (Total energy consumed (GJ)/ Revenue from operations (in rupees))	0.00000186	0.00000275
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed (in GJ) / Revenue from operations adjusted for PPP (in rupees))	0.00003767	0.00005560
Energy intensity in terms of physical output (Total energy consumed (In GJ) per unit sold (in numbers))	0.03485742	0.05362701
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	N	o
If yes, name of the external agency.	Not Ap	plicable

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

No

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

No, Performance Achieve Trade Scheme is not applicable for our company.



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

Parameter* Water withdrawal by source (in kilolitres)	2023-24	2022-23
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water*	72,844.88	64,205.33
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	72,844.88	64,205.33
Total volume of water consumption (in kilolitres)	72,844.88	64,205.33
Water intensity per rupee of turnover (Total water consumption (in KL) / Revenue from operations (In rupees))	0.00000116	0.00000118
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (in KL) / Revenue from operations adjusted for PPP (In rupees))	0.00002344	0.00002379
Water intensity in terms of physical output (Total water consumption (in KL) per product sold (In numbers))	0.02168411	0.02294771
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)	N	o
If yes, name of the external agency.	Not Ap <sub>l</sub>	plicable

<sup>\*</sup>The water used is calculated based on the National Building Code 2016.

#### 4. Provide the following details related to water discharged:

Para	meter	2023-24	2022-23
Wat	er discharge by destination and level of treatment (in kilolitres)		
(i)	To Surface water		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(ii)	To Ground water		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(iii)	To Sea water		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(iv)	Sent to third-parties*		
	No treatment	72,844.88	64,205.33
	With treatment – please specify level of treatment	-	-
(v)	Others		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
Tota	l water discharged (in kilolitres)	72,844.88	64,205.33

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.

Not Applicable

<sup>\*</sup>The water is sent to the municipal sewage corporation after use









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

No

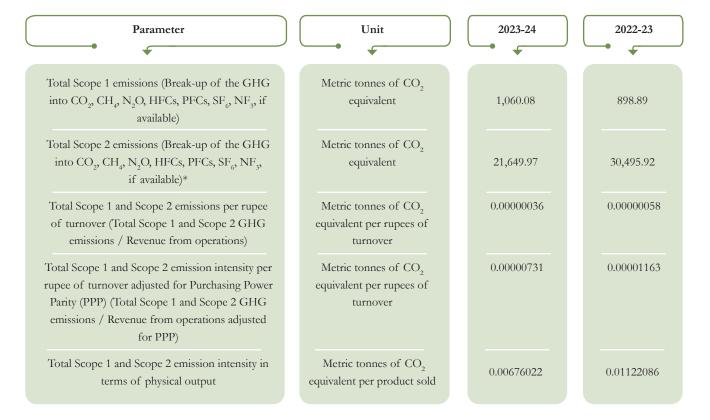
Water consumed at our premises are sent to Municipal Corporation sewage system.

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

Parameter*	Please specify unit	2023-24	2022-23
NOx		-	-
SOx		-	_
Particulate matter (PM)		-	-
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		•	
Note: Indicate if any independent assessment/ ev	valuation/assurance has been carried out by	an external agency? (Y/N)	No
If yes, name of the external agency.		-	Not Applicable

<sup>\*</sup>Monitoring of air emissions are non-material for our business

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



Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No \*We have mitigated 100.29 TCO2e of emission through substituting the electricity consumption to renewable sources.



#### 8. Does the entity have any project related to reducing Green House Gas emission?

#### Yes

We are actively engaged in a project aimed at reducing our greenhouse gas (GHG) emissions. A key component of our initiative involves the replacement of traditional, energy-intensive lighting systems with highly efficient LED lights. This transition has successfully reduced our energy consumption, thereby lowering our carbon footprint and decreasing emissions. Our commitment to energy conservation reflects our dedication to minimising environmental impact and mitigating GHG emissions.

In addition to these efforts, we have installed solar panels at our outlets to further diminish our reliance on non-renewable energy sources. This initiative not only reduces the fuel consumption of our diesel generators but also strengthens our commitment to renewable energy. Furthermore, the implementation of smart meters has enabled us to gain comprehensive insights into our electricity consumption, enhancing our ability to manage energy effectively.

Moreover, through a strategic partnership with the Edge Group, we are expanding our use of renewable energy by installing additional solar panels at our outlets. This initiative represents a significant step forward in our ongoing commitment to adopting green energy solutions and reducing our overall environmental impact.

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

Parameter	2023-24	2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.00	0.60
E-waste (B)	0.13	0.10
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	15.60	12.00
Battery waste (E)	-	-
Radioactive waste (F)	-	_
Other Hazardous waste. Please specify, if any. (G)		•
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,390.77	-
Office Generated waste	1,390.77	-
Total (A+B + C + D + E + F + G + H)	1,407.50	12.70
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000002	0
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000045	0
Waste intensity in terms of physical output (Total waste generated (in metric tonnes) per product sold (in numbers))	0.00041898	0.00000454
For each category of waste generated, total waste recovered through recycling, re-usin (in metric tonnes)	g or other recovery op	erations
Category of waste	2023-24	2022-23
(i) Recycled	295.77	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	295.77	-









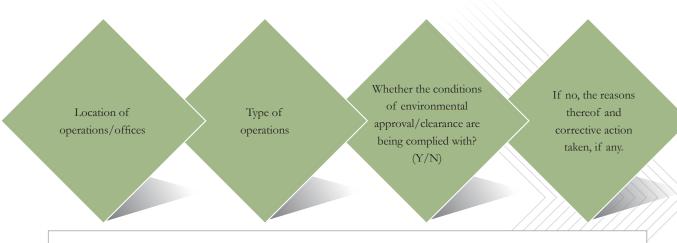
Parameter	2023-24	2022-23
For each category of waste generated, total waste disposed	by nature of disposal method (in metric tonnes)	
Category of waste	2023-24	2022-23
(i) Incineration	-	-
(ii) Landfilling	1,095.00	-
(iii) Other disposal operations	16.73	12.70
Total	1,111.73	12.70

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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

At our establishment, we have implemented robust waste management practices to effectively handle the waste generated at our offices and shops. Our meticulous approach begins with careful segregation of waste into categories such as recyclables, organic waste, and non-recyclables. This ensures that each type of waste is appropriately managed. Subsequently, the segregated waste is responsibly transferred to certified vendors and municipal authorities who specialise in environmentally friendly disposal methods. These practices not only minimise our environmental footprint but also uphold our commitment to promoting sustainable waste management practices.

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:



We do not have offices/operations in/ around Ecologically Sensitive Areas.

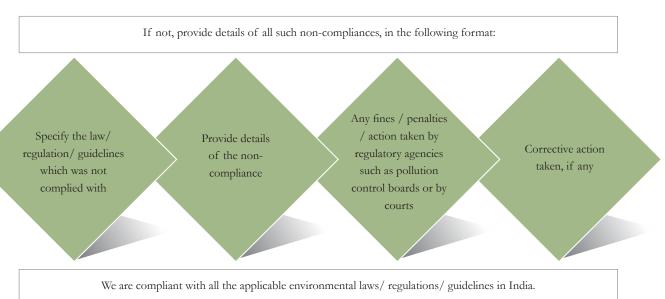


12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:



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

Yes













#### LEADERSHIP INDICATORS

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

Parameter	Unit	2023-24	2022-23
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)*	Metric tonnes of CO <sub>2</sub> equivalent	4712.90	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO <sub>2</sub> equivalent per rupees of turnover	0.00000008	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Installation of rooftop solar panels	We have begun the process of installing solar panels at several of our retail outlets. The solar panels installed enabling us to significantly offset our energy consumption with clean, renewable energy.	This eco-friendly initiative is set to drastically reduce our energy consumption from non-renewable sources. In addition to decreasing our reliance on traditional electricity, the use of solar panels will also result in a significant reduction in the fuel consumed by our diesel generator sets.	-
Installation of RO Plants	We have installed Reverse Osmosis (RO) systems at our retail outlets. This initiative is designed to substantially decrease our reliance on bottled water. The use of RO systems ensures the availability of safe, purified water at our locations, thereby reducing the need for bottled water consumption.	The implementation of Reverse Osmosis (RO) systems at our retail outlets, a measure set to significantly reduce waste generated from disposable plastic bottles. This decision directly supports our commitment to sustainability, as it drastically decreases the volume of plastic waste entering our ecosystems. Furthermore, by curtailing the need for bottled water, we will indirectly reduce greenhouse	-
		gas emissions associated with the transportation of these products.	

<sup>\*</sup>Scope 3 emission includes emission from category 1 (Purchased goods), Category 2- (Capital Goods), Category 3 - (Fuel and energy related activity), Category 5 - (Waste Generated), Category 6- (Business Travel)



# 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**

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

Nil

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

Sr. No.  Name of the trade and industry  chambers/ associations  Reach of trade and industry chambers/ associations (State/National/ International)
---

Not Applicable

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

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

#### LEADERSHIP INDICATORS

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

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
_	-	-	_	-	_







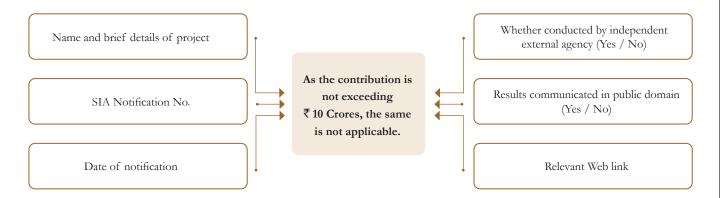
# PRINCIPLE (8)

Businesses should promote inclusive growth and equitable development.

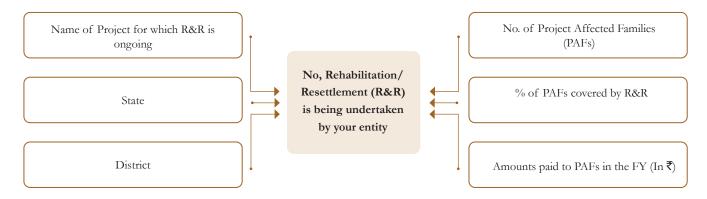
(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic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



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



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

The Company has implemented a detailed system with multiple avenues for receiving and addressing grievances from the community. Grievances can be submitted through written letters, phone calls, and emails, with contact details prominently displayed on the organisation's websites and in stores. The designated department promptly takes appropriate actions based on the nature of the complaints to ensure their effective resolution.





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

Parameter	2023-24	2022-23
Directly sourced from MSMEs/ small producers	0	0
Directly from within India	0	0

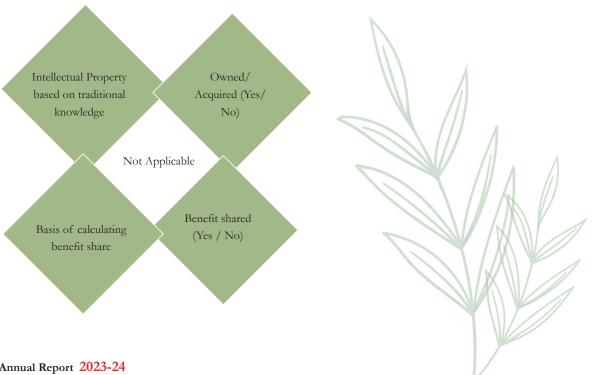
Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Parameter	2023-24	2022-23
Rural	0.42%	0.34%
Semi-urban	4.50%	5.00%
Urban	20.99%	22.00%
Metropolitan	74.10%	73.00%

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

#### LEADERSHIP INDICATORS

- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising 3. marginalised /vulnerable groups? No\*
  - From which marginalised /vulnerable groups do you procure? b)
  - What percentage of total procurement (by value) does it constitute? c)
    - \* We do not have a preferential procurement policy that prioritises purchasing from suppliers comprising marginalised or vulnerable groups. However, we do procure some input materials from these groups.
- 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:



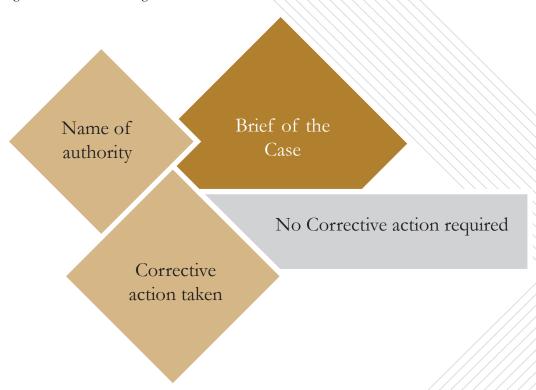








5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.



6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project*	No. of persons benefitted f rom CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	Extramile	13,613	-
2.	HHRT-1- Construction of Washroom	200	-
3.	PHD Family Welfare	270	-
4.	Teach For India	80	-
5.	TSCS	11	-
6.	Telangana Sikh Society	26	-
7.	Promotion of Sports - Table Tennis	1	-
8.	Rainbow Children Foundation	2	-
9.	Healthcare support - Veera Prasad	1	-
10.	Healthcare support - Ranga Prasad	1	-
11.	Amrit Project- BBF	949	-
12.	Pushpagiri Eye Surgeries	660	-
13.	Swayamkrushi	165	-

 $<sup>\</sup>ast$  % of beneficiaries from vulnerable and marginalised groups are not monitored.





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.

At EMIL, we've established dedicated customer service desks across all our stores to streamline the handling and resolution of consumer complaints. These desks serve as centralised points of contact for customers to voice their concerns and seek assistance promptly.

Our trained staff at these desks not only listen attentively to customer grievances but also offer support in registering complaints with the relevant brand owner, if necessary. We prioritise timely resolution and customer satisfaction, expediting the complaint resolution process wherever possible.

Through this service, we demonstrate our unwavering commitment to customer care, ensuring a seamless experience for consumers when addressing their concerns. We deeply value feedback from our customers and continuously strive to enhance our products and services based on their input.

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

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

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

	2023-24			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	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	_	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other – Customer Grievances	1,821	0	_	2,352	0	-









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

Particular	Number	Reason 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

We do have a policy on cyber security and risk related to data security.

Weblink: https://investors.electronicsmartindia.com/policy-and-code-of-conduct

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

No corrective action was required relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of product recalls; and penalty/ action taken by regulatory authorities on the safety of products/ services.

- 7. Provide the following information relating to data breaches
  - a. Number of instances of data breaches along-with impact N
  - b. Percentage of data breaches involving personally identifiable information of customers Nil
  - 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).

https://electronicsmartindia.com/

- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services
   All brands have their own safety guidelines on products.
- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. NA
- 4. Does the entity display product information on the product over and above what is mandated as per local laws?
  NA
  - a. If yes, provide details in brief.

NA

b. 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?

No