Business Responsibility and Sustainability Report

I. GENERAL GUIDANCE

1. **Inter-operability of reporting framework:** Those listed entities which prepare and disclose sustainability reports (as part of annual report) based on internationally accepted reporting frameworks such as GRI, SASB, TCFD, Integrated Reporting, can cross-reference the disclosures made under such framework to the disclosures sought under the BRSR. Further, in case the data sought in the reporting format is already disclosed in the annual report, the listed entity can provide a cross-reference to the same. Thus, an entity need not disclose the same information twice in the annual report. However, the entity should specifically mention the page number of the annual report or sustainability report where the information sought under the BRSR format is disclosed as part of the report prepared based on internationally accepted reporting framework.
2. **Consistency in reporting boundary:** The BRSR seeks disclosure of the reporting boundary i.e. whether the reporting is done for the entity on a stand-alone or consolidated basis (Reference: Question 13, Section A). Listed entities shall ensure consistency in reporting boundary across the report.
3. **Applicability:** Some of the disclosures sought under the BRSR may not be applicable to certain industries, say the service industry. In such cases, the entity can state that such disclosure is not applicable along with reasons for the same.
4. **Reporting Period:** The term “reporting period” refers to the financial year for which BRSR is being prepared.
5. **Clarity and conciseness:** The listed entity should endeavour to provide clear, complete and concise responses. The web-links to the relevant document may be provided, if available.
6. **Complaints section:** The information sought on complaints in the format are accompanied with a column of “Remarks” where entities can explain reasons for pending complaints (if any) or can give a brief on the nature of the complaints, wherever required.
7. **Gender-related disclosures:** With regard to disclosures relating to gender, the format specifies male and female, however in case the entity has employed persons who have not disclosed gender or belong to any other gender, a separate column of “Other” may be added for such disclosures.
8. **Definition of “Principles”:** The term “Principles” refers to the Principles 1 to 9 as laid down in the National Guidelines for Responsible Business Conduct (available at the following link: https://www.mca.gov.in/Ministry/pdf/NationalGuildeline_15032019.pdf).
9. **Additional Disclosures:** In addition to the disclosures sought under the format, the entity may disclose any other relevant sustainability related information at appropriate places.

SECTION A: GENERAL DISCLOSURES

<table>
<tr><th>Q.No</th><th>Field Name</th><th>Report</th></tr>
<tr><td>14</td><td>Details of Business Activities</td><td>ABC Holdings Ltd. specializes in manufacturing and distributing eco-friendly paints and energy-efficient refrigerators. With a strong focus on sustainability, the company integrates responsible business conduct, energy-efficient practices, and circular economy principles into its operations. Key initiatives include waste reduction programs, renewable energy adoption, and ESG-driven product development.</td></tr>
<tr><td>15</td><td>Products sold / Services offered by the entity</td><td>
<table>
<tr><th>Product</th><th>Annual Revenue</th><th>NIC Code</th></tr>
<tr><td>Paint</td><td>5040000</td><td>20221</td></tr>
<tr><td>Refrigerators</td><td>350000</td><td>27121</td></tr>
</table>
</td></tr>
</table>

<table>
<tr>
<td>18</td>
<td>Details of employees and workers</td>
<td>

Employees

Male	Female	Other	Total Employees
11	9	0	20

Employment Type

Type	Count
permanent	18
Interns	2

Total Differently Abled Employees: 0

Workers

Male	Female	Other	Total Workers
10	5	0	15

Employment Type

Type	Count
permanent	12
contractual	3

Total Differently Abled Workers: 0

</td>
</tr>
<tr>
<td>19</td>
<td>Participation /inclusion /representation of women(including differently abled)</td>
<td>

- Total Directors on the Board: **10**
- Total number of women on the Board of Directors: **3**
- Total number of directors (any gender) who are differently abled: **1**
- Total number of women directors who are differently abled: **0**
- Total number of women in Key Managerial Personnel (KMP) roles: **2**
- KMP designations held by: **Chief Financial Officer (CFO), Company Secretary (CS)**
- Total number of differently abled persons (any gender) in KMP: **1**
- Total number of women in KMP roles who are differently abled: **0**
- Does the company have affirmative hiring for women or differently abled persons?: **Yes**

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</tr>
</table>

<table>
<tr><td>20</td><td>Turnover rate for permanent employees and workers</td><td>
<table>
<tr><th>Category</th><th>Total</th><th>Male</th><th>Female</th><th>Other Gender Identities</th></tr>
<tr><td>Permanent Employees Who Left</td><td>135</td><td>90</td><td>42</td><td>3</td></tr>
<tr><td>Permanent Workers (Contractual, etc.) Who Left</td><td>310</td><td>270</td><td>38</td><td>2</td></tr>
<tr><td>Overall Employee Turnover Rate (%)</td><td>8.5%</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>Worker Turnover Rate (%)</td><td>12.3%</td><td>-</td><td>-</td><td>-</td></tr>
</table>
</td></tr>
<tr><td>21</td><td>Details of Holding / Subsidiary / Associate Companies / Joint Ventures</td><td>
<table>
<tr><th>Entity Type</th><th>Name(s)</th><th>Percentage of Ownership/Control</th></tr>
<tr><td>Holding Company</td><td>ABC Holdings Ltd.</td><td>75</td></tr>
<tr><td>Subsidiary Companies</td><td>XYZ Technologies Pvt. Ltd
LMN Solutions Ltd</td><td>100
80</td></tr>
<tr><td>Associate Companies</td><td>PQR Innovations Ltd</td><td>40</td></tr>
<tr><td>Joint Ventures (JVs)</td><td>DEF Infra JV
GHI Tech JV</td><td>50
45</td></tr>
</table>
</td></tr>
<tr><td>23</td><td>Grievance Redressal mechanism for stakeholders</td><td>
<ul>
<li>Grievance Mechanism for Employees: Yes</li>
<li>Grievance Mechanism for Workers: Yes</li>
<li>Grievance Channels Available: Internal grievance portal, HR email (grievance@company.com), 24x7 employee helpline</li>
<li>Average Grievance Resolution Time: 5.8</li>
<li>Tracking of Grievance Redressal Effectiveness: Yes</li>
</ul>
</td></tr>
</table>

24	Overview of the entity’s material responsible business conduct and sustainability issues	• **Environmental Risks Identified:** Yes
		  ◦ **Key risks:** Water scarcity in operational areas, Disruption due to extreme weather events , Supply chain emissions and raw material shortages
		• **Social Risks Identified:** Yes
		  ◦ **Key risks:** Labor shortages due to migration,Community opposition in new project locations , Health and safety risks for workers
		• **Governance Risks Identified:** Yes
		  ◦ **Key risks:** Non-compliance with ESG disclosure norms ,Cybersecurity and data protection failures , Bribery and corruption in supply chain
		• **ESG-Related Opportunities Identified:** Yes
		  ◦ **Key opportunities:** Expansion into green product lines , Access to ESG-focused investment funds , Energy savings from renewable energy adoption