



Kopran

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

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L24230MH1958PLC011078
2.	Name of the Company	Kopran Limited
3.	Year of Incorporation	1958
4.	Registered Office Address	Parijat House,1076, Dr E Moses Road, Worli, Mumbai – 400 018, Maharashtra
5.	Corporate Address	
6.	Email Address	investors@kopran.com
7.	Telephone	+ 91-22-43661111
8.	Website	http://www.kopran.com/
9.	Financial Year Reported	2023-24
10.	Name of the Stock Exchanges where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 48.21 Cr.
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sunil Sodhani Email: cs@kopran.com Telephone: 022 4366 1251
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).	Consolidated basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Pharmaceuticals	Manufacturing of pharmaceuticals and medicinal products	100%

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Formulations	21001	45.66%
2	Active Pharmaceutical Ingredients	21001	54.10%

III. Operations

18. Number of locations where plants and/or operations/offices of the Company are situated:

Location	Number of plants	Number of offices	Total
National	3	1	4
International	0	0	0

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	50+



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

73.10%

- c. Types of customers

The Company's customers comprise distributors, pharmacy chains, hospitals, Government institutions, retail consumers and other pharmaceutical companies.

IV. Employees

20. Details as at the end of Financial Year

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

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	611	533	87.23%	78	12.77%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	611	533	87.23%	78	12.77%
WORKERS						
4.	Permanent (F)	231	231	100%	0	0
5.	Other than Permanent (G)	308	308	100%	0	0
6.	Total workers (F+G)	539	539	100%	0	0

- b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	Male	
		No. (B)	% (B/A)
Board of Directors	13	5	38.46%
Key Management Personnel	6	2	33.33%

22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

	FY2024			FY2023			FY2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25%	16%	22%	23%	11%	22%	24%	18%	23%
Permanent Workers		Nil			Nil			Nil	

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

23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/ Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Kopran Research Laboratories Limited	Subsidiary	99.50	Yes
2	Kopran Lifesciences Limited	Subsidiary	100	No
3	Kopran (H.K.) Limited	Subsidiary	100	No

VI. CSR Details

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

(ii) Turnover (in ₹ Cr.): 61459.18

(iii) Net worth (in ₹ Cr.): 44410.62

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY2024			FY2023		
		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. The Company has manager administration for environment health and safety (EHS). Communities can submit their grievances at https://www.kopran.com/contact/	1	0	NA	Nil	Nil	NA
Investors (other than shareholders)	No	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes, the Company offers a structured approach to address any concerns or grievances raised by the shareholders. The same can be reviewed on the following web-link: http://www.scores.gov.in/ . Also, shareholders can register the complaints on the email id investors@kopran.com and they can access this link for more information https://www.kopran.com/investors/information/	1	0	NA	1	0	NA
Employees and workers	Yes, the Company has POSH and whistle-blower policies available at hr@kopran.com also employees can submit their grievances at https://www.kopran.com/contact/	Nil	Nil	NA	Nil	Nil	N.A.
Customers	Yes, customer can submit their grievances at https://www.kopran.com/contact/	12	0	NA	Nil	Nil	N.A.
Value Chain Partners	Yes, Value chain partners can submit their grievances at https://www.kopran.com/contact/	0	0	NA	Nil	Nil	N.A.

Note: The Company has a whistle-blower policy placed on the website of the Company that allows confidential or anonymous complaints from all stakeholders. Complaints can be shared directly with the Chairman of the Audit Committee, Mr. Narayan Atal, either through email at: atalnt@yahoo.co.in or via sealed envelopes marked as 'Private and Confidential.'

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	In case of risk, approach to adapt or mitigate
1	Product quality and safety	Risk	Product quality and safety directly impact patient health and regulatory compliance. Failing to meet quality standards can lead to legal liabilities, harm the reputation and pose financial risks, including losses due to product recalls and regulatory penalties.	The Company implements a robust Quality Management System and also adheres to healthy manufacturing practices, which include conducting risk assessments of manufacturing plants, ensuring supplier qualification, providing staff training, conducting thorough product testing, complying with regulations, handling customer feedback and promoting continuous improvement. Further, the company regularly conducts audits through its quality assurance department to verify compliance with its stringent quality requirements.	Negative
2	Innovation	Opportunity	Innovation allows to create new pharmaceutical products, gain a competitive edge, enter new markets, protect intellectual property, foster collaborations and enhance brand value. Embracing innovation provides the opportunity to achieve growth, market leadership and increased brand value.	Fostering a culture of creativity and embracing new technologies. Encouraging idea generation, collaborating with experts and investing in R&D can drive product development, market expansion and sustainable growth.	Positive
3	Sustainable Supply chain	Risk	Sustainability in the supply chain helps to maintain operation licences, avoid penalties, ensure safety and efficacy, improve traceability and ensure authenticity and integrity. Adhering to sustainable packaging, transportation and storage methods helps prevent contamination, degradation or other quality issues that may impact the effectiveness of pharmaceutical products.	The Company has developed a strong evaluation system to analyse the implications of unforeseen disruptions on the supply chain. Create a comprehensive contingency plan to mitigate potential significant impacts on the business and ensure continued operations.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	In case of risk, approach to adapt or mitigate
4	Regulatory compliance	Risk	Failure to adhere to regulations and standards can lead to severe consequences, including legal action, fines, penalties and potential criminal charges. Regulatory bodies like the FDA or EMA can enforce substantial financial penalties and suspend or revoke licences. Non-compliance with regulatory requirements may also result in product recalls or market withdrawals, limiting market access and opportunities to participate in Government tenders. Ensuring compliance is crucial to maintaining reputation and avoiding financial losses.	The Company is continuously emphasising and establishing its presence in larger markets and also enhancing regulatory capabilities in critical markets through active engagement with regulatory agencies, thereby reducing risks from external factors.	Negative
5	Environmental performance and climate change	Risk	Pharmaceutical manufacturing processes, energy consumption and transportation contribute to greenhouse gas emissions. Ineffective management of carbon emissions can lead to non-compliance, increased costs and reputational risks. Failure to comply with environmental regulations may result in penalties, fines, litigation and reputational damage. Climate change impacts, such as extreme weather events and shifting disease patterns, can disrupt supply chains, infrastructure and operations. It may also result in tighter regulations and climate policy actions. Developing resilience strategies is vital to ensuring business continuity and product availability. Failing to address environmental concerns can damage the Company's reputation and erode stakeholder trust, impacting market share, customer loyalty and business relationships.	Initiating proactive measures to address physical and transitional risks associated with climate change, such as decarbonising operations, implementing GHG emission reduction strategies and conducting climate risk assessments to safeguard assets from climate impacts.	Negative
6	Investment in R&D	Opportunity	R&D investments lead to the creation of valuable intellectual property, providing market exclusivity and revenue streams. Successful R&D efforts enable regulatory approvals, market entry and expansion into new therapeutic areas, collaborations and partnerships with research organisations that enhance knowledge sharing and accelerate innovation.	Allocating resources and fostering innovation. By focussing on R&D, the Company can develop cutting-edge products and solutions, enhance its competitiveness and capitalise on emerging market demands.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Weblink of the policies, if available	Policy for Determining Materiality of Events or Information Policy on Board Diversity Nomination and Remuneration Policy Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information Archival Policy Download Corporate Social Responsibility Policy Material Subsidiary Policy Policy On Related Party Transaction Code Of Conduct Whistle Blower Policy Policy for Dividend Distribution Business Responsibility Policy Risk Management Policy Web-link for the company's policies: https://www.kopran.com/investors/policy/								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	<ul style="list-style-type: none"> ● Conformation to the Good Manufacturing Practices of International Standards. ● Approved by 11 countries including MCC South Africa, MHRA UK, FMHACA Ethiopia, MOH Oman, MOH Yemen, NDA Uganda and MOH Ivory Coast, MOH Libya, MOH Malawi, EUGMP Malta, TMDA Tanzania. ● GMP Certification by FDA, Government of Maharashtra. ● WHO GMP Certification by CDSCO, Government of India. ● More than 549 product approvals secured in 46 countries, including 10 registrations/product approvals (for Amlodipine Tabs, Omeprazole Caps, Azithromycin Caps, Albendazole Tabs, Flucloxacillin, Erythromycin Tabs, Ibuprofen Tabs, Ceftriaxone Inj. & Amoxicillin range) in South Africa. 								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	The company has set clear objectives and targets across environmental, social and governance (ESG) dimensions. These commitments are designed to tackle critical sustainability issues and align with industry standards. Specifically, the company aims to reduce emissions, conserve resources, promote renewable energy, manage waste, enhance diversity, prioritize fair labour practices, support employee well-being, engage with local communities and uphold transparency, ethics and board diversity.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	The Company's Management and Board of Directors oversee committees responsible for regularly assessing the implementation of goals. They prioritize evaluating performance against specific ESG commitments, goals and targets. Monitoring progress ensures accountability, with data analysis and assessments providing valuable insights for improvement. In cases where targets are not met, the Company investigates the reasons behind any shortfalls. Transparency and continuous improvement remain core principles guiding the Company's approach.								

Governance, leadership and oversight

7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements <i>(listed entity has flexibility regarding the placement of this disclosure)</i>	<p>The Company believes that success goes beyond financial achievements, encompassing responsibilities towards the environment, workforce, communities, and stakeholders. Its ESG strategy reflects a commitment to sustainability, ethical conduct and lasting value. Strengthened governance practices ensure transparency and regulatory compliance, supported by a whistle-blower mechanism to report misconduct, enhancing trust. Despite challenges, the Company is dedicated to continuous improvement, innovation, and proactive stakeholder engagement, aiming to significantly contribute to society and the environment for a sustainable future.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	<p>Name: Ajit Jain Designation: Chief Operating Officer (COO) Email: ajitjain@kopran.com Tel: 4366-1111</p>								
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The senior leadership team, including the Executive Director, periodically reviews and assesses the Company's business responsibility policies, making necessary modifications as needed.									Need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company consistently adheres to relevant rules and regulations.									Need basis								

11. Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No								

12. If answer to question (1) above is 'No' i.e. not all Principles are covered by a Policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principle material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicator:

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	1	Role of Audit Committee	50%
Key Managerial Personnel	8	Company Law matters	50%
Employees other than Board of Directors and KMPs	3	Health and safety	80%
Workers	12	Safety, team management, productivity	90%

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:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	P-1	NSE	7080	Delay in filing Annual Report	NA
Settlement			Nil		
Compounding fee					

Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Nil		
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.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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

Yes. The Company's Business Responsibility Policy strictly prohibits corruption among its Directors and employees, emphasizing a commitment to ethical business practices. Additionally, the Company has implemented a 'Code of Conduct' Policy for its Directors, Key Management Personnel (KMPs), and Senior Management, ensuring the highest standards of Corporate Governance.

Web-link of Policies:

- Business Responsibility Policy (<https://www.kopran.com/investors/policy/pdf/Business%20Responsibility%20Policy.pdf>)
- Code of Conduct (<https://www.kopran.com/investors/policy/pdf/CODE%20OF%20CONDUCT.pdf>)

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

Segment	FY2024	FY2023
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

	FY2024		FY2023	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors		During the current financial year and previous year, no complaints were received regarding conflicts of interest involving the Directors or KMPs.		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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 conflict of interest.

- Not Applicable

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

Segment	FY2024	FY2023
Number of days of accounts payables	103	89

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	FY2024	FY2023
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	11.12%	13.40%
	b. Number of trading houses where purchases are made from	58	84
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	74.63%	60.17%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.24%	1.43%
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Leadership Indicators-

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3	1) Health & Hygiene 2) Building management 3) Sexual harassment	100%

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

The Company has established policies to mitigate and manage any conflicts of interest that may arise among board members. Should a potential conflict of interest emerge, the concerned individual is obligated to disclose all relevant facts and circumstances to the Board of Directors. Following this disclosure, the Board's approval is mandatory.

Company Code of Conduct Summary

1. **Applicability:** The Code applies to the Board of Directors and Senior Management Team.
2. **Ethical Standards:** Members must uphold the highest ethical conduct and integrity.
3. **Conflict of Interest:** Directors must disclose potential conflicts of interest. Conflicts can arise when:
 - A Director's personal interest is adverse to the company's interests.
 - A Director or their relative gains improper personal benefits due to their position.
4. **Instances of Conflicts:**
 - Directors should not receive personal benefits from entities seeking to do business with the company.
 - Directors should not accept compensation for services performed for the company from non-company sources.
 - Directors should not offer, give or receive gifts intended to influence business decisions.

Principle 2: Business should provide goods and services in a manner that is sustainable and safe

Essential Indicator:

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

Segment	FY2024	FY2023	Details of improvements in environmental and social impacts
R & D	Nil	Nil	Not Applicable
Capex	Nil	1.77%	Not Applicable

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

No. While the Company does not directly control every aspect of its value chain, it is committed to promoting sustainability among all its partners. This includes third-party manufacturers, service providers, transporters and raw material suppliers. The Company takes proactive steps to inspire these partners to adopt sustainable practices.

To ensure this, the Company has established vendor management and transport validation procedures. These procedures involve a regular, risk-based validation of sources. Furthermore, the Company has instituted an annual vendor rating system as part of its defined procedures. This system serves as a tool to encourage and monitor the adoption of sustainable practices among its partners.

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

Not Applicable

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

(a) Plastics (including packaging)	The Company has devised a strategic action plan in adherence to the Plastic Waste Management Rules of 2016, subject to periodic amendments. As part of this plan, waste management agencies authorized by CPCB have been engaged to fortify the collection, segregation and recycling of plastic waste. This engagement is in partnership with urban local bodies and waste collector communities. The process encompasses a range of activities including waste collection, segregation and establishment of dry waste collection centers, waste disposal mechanisms, recycling and fostering awareness on Plastic Waste Management. Plastic waste is responsibly directed to authorised scrap dealers. E-Waste is handled through reliable local vendors to ensure proper disposal. As a member of Taloja's Hazardous Waste Management, the Company adheres to regulations and carefully assesses requirements before sending hazardous waste for appropriate treatment, which may involve landfill disposal or safe incineration methods.
(b) E-waste	
(c) Hazardous waste	
(d) other waste.	

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

Yes. The Company conscientiously recognizes and adheres to the Extended Producer Responsibility (EPR) guidelines. The waste collection strategy of the Company is designed in alignment with the EPR action plan. The Company diligently abides by the established norms for plastic packaging and the pertinent statutory regulations. Moreover, the Company ensures that the generation of solid waste and effluents is confined within the boundaries set by the Central Pollution Control Board (CPCB) or State Pollution Control Board (SPCB). The management of expired drugs and pharmaceutical waste is executed in strict compliance with the regulations and guidelines stipulated by the relevant regulatory authorities, such as the Food and Drug Administration (FDA) and is managed through the distributor channel.

Leadership Indicators –

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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N.A.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
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N.A.

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

Indicate input material	Recycled or re-used input material to total material	
	FY2024	FY2023

N.A.

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

	FY2024			FY2023		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						
Battery waste						
Bio-medical waste						

N.A.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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N.A.

Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential indicators:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	533	140	26.26%	533	100%	0	0%	0	0%	0	0%
Female	78	5	6.41%	78	100%	78	100%	0	0%	0	0%
Total	611	145	23.73%	611	100%	78	100%	0	0%	0	0%
Other than Permanent employees											
Male	N.A.										
Female	N.A.										
Total	N.A.										

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	231	231	100%	231	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	231	231	100%	231	100%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	N.A.										
Female	N.A.										
Total	N.A.										

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

Segment	FY2024	FY2023
Cost incurred on well-being measures as a % of total revenue of the company	28%	32%

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

Benefits	FY2024			FY2023		
	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%	100%	Y	100%	100%	Yes
Gratuity	100%	100%	Y	24%	100%	N.A.
ESI	30%	0	Y	40%	0	N.A.
Others- please specify	N.A.					

3. Accessibility of workplaces

Are the premises/offices of the Company accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the Company in this regard.

The Company has undertaken initiatives to ensure an accessible environment for employees and workers with disabilities. The infrastructure of the Company's offices and plants is equipped with elevators and doors that are friendly to the disabled, in compliance with the Right to Persons with Disabilities Act, 2016. Furthermore, the Company is actively working towards the incorporation of additional accessibility features such as ramps, braille signage and wheelchairs to augment the ease of access within its premises.

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

The Company's Business Responsibility Policy is committed to equality. It guarantees equal opportunities for all individuals, irrespective of their caste, creed, gender, race, religion, disability or sexual orientation. This pledge of equality is not confined to the recruitment phase but is a constant throughout the tenure of employment.

Web-link to the policy: <https://www.kopran.com/investors/policy/pdf/Business%20Responsibility%20Policy.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0%	0%	0%	0%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	The Human Resource department of the Company stands ready to address employee concerns. A system, both transparent and structured, is deeply ingrained within the Company's framework. This system is designed to effectively acknowledge and resolve grievances from employees and workers spanning all categories. The existence of this comprehensive mechanism is a testament to the Company's dedication to maintaining a fair and supportive work environment. The Company's objective, through this system, is to address any grievances that may surface promptly and fairly. This approach cultivates a sense of trust, satisfaction and wellbeing within the workforce, reinforcing the Company's commitment to its employees.
Other than permanent workers	
Permanent employees Other than permanent employees	

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

Category	FY2024			FY2023		
	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	611	0	0%	665	0%	0%
- Male	533	0	0%	592		
- Female	78	0	0%	73		

Category	FY2024			FY2023		
	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 Workers	231	231	100%	237	237	100%
- Male	231	231	100%	237	237	100%
- Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY2024					FY2023				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees*										
Male	533	388	72.79%	388	72.79%	592	505	85%	505	85%
Female	78	48	61.54%	48	61.54%	73	62	85%	62	85%
Total	611	436	71.36%	436	71.36%	665	567	85%	567	85%
Workers*										
Male	231	190	82.25%	190	82.25%	660	600	91%	108	16%
Female	0	0	0%	0	0%	15	14	93%	4	26%
Total	231	190	82.25%	190	82.25%	675	614	91%	112	17%

*Considered permanent employees and workers

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

Category	FY2024			FY2023		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(D/C)
Employees*						
Male	533	120	22.51%	592	34	6%
Female	78	38	48.72%	73	27	37%
Total	611	158	25.85%	665	61	9%
Workers*						
Male	231	12	5.19%	Nil		
Female	0	0	0%			
Total	231	12	5.19%			

*Considered permanent employees and workers

10. Health and Safety Management System:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. The Company holds the well-being of its employees and stakeholders in the highest regard, with a strong emphasis on health and safety. The Company adheres to stringent standards to guarantee safe and sanitary working conditions at all its locations. This commitment encompasses the upkeep of clean, well-illuminated facilities, the provision of sanitary washrooms, the availability of wholesome food and clean drinking water, the installation of fire safety systems and the supply of first aid kits. By proactively implementing health and safety measures, the Company underscores its unwavering commitment to its most precious resource - its employees and workforce.

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

Yes. The Company adopts a thorough approach to pinpoint work-related hazards and evaluate risks, both in regular and exceptional circumstances. Regular safety inspections and training sessions are orchestrated for all employees to boost awareness. The Company has established Standard Operating Procedures (SOPs) to systematically identify hazards and evaluate risks. For processes deemed critical and hazardous, the Company initiated specialised procedures such as Hazard and Operability (HAZOP) and Hazard Identification and Risk Assessment (HIRA). These measures are designed to uphold the highest safety standards and effectively mitigate any potential risks.

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

Yes. The Company has instituted a solid process enabling workers to report occupational hazards and safeguard themselves from potential risks. A Central Safety Committee (CSC), specifically appointed, is tasked with the receipt and evaluation of reports concerning unsafe practices and conditions. This committee guarantees prompt actions to confront and alleviate any detected hazards, thereby cultivating a safer work environment for all employees.

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

Yes. The Company provides a thorough Mediclaim plan via ICICI Lombard, guaranteeing that employees possess the requisite coverage for their healthcare requirements extending beyond occupational concerns.

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

Safety Incident /Number	Category	FY2024	FY2023
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NA	NA
	Workers	NIL	0.00082
Total recordable work-related injuries	Employees	7	NA
	Workers	5	0
No. of fatalities	Employees	0	NA
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NA	NA
	Workers	NA	NA

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

The Company's Business Responsibility Policy prioritizes the creation of a secure and health-conscious environment, placing significant emphasis on the well-being of employees. The Company orchestrates yearly health examinations and imparts consistent training to augment the employees' cognizance and proficiency in managing potential risks, thereby cultivating an atmosphere of safety and protection.

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

Benefits	FY2024			FY2023		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions Health & Safety	Nil			Nil		

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices 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.

Within the Company, each incident related to safety undergoes a comprehensive examination. Suitable Corrective and Preventive Actions (CAPA) are then instituted to tackle the fundamental causes and avert any repetition of such incidents.

Leadership Indicators

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

Employee: Yes

Workers: Yes

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

The Company ensures that all agreements and contracts established with its value chain partners incorporate clauses that mandate the deduction and deposit of statutory dues.

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

	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2024	FY2023	FY2024	FY2023
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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

No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	75%

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No significant risks/concerns are observed.

Principle 4: Business should respect the interests of and be responsive to all its stakeholders

Essential indicators

1. Describe the processes for identifying key stakeholder groups of the Company.

Stakeholders hold a pivotal role in the Company's pursuit of both financial and non-financial organizational objectives. The Company places equal importance on internal and external stakeholders, striving to maintain consistent communication through various channels. This interaction facilitates a deeper understanding of stakeholder queries, concerns, expectations and the Company's responsibilities towards them. The Company recognizes its key stakeholder groups as shareholders, employees, patients, healthcare professionals, suppliers, regulators and the community.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor/ Shareholder	No	<ul style="list-style-type: none"> Annual/ quarterly reports Issuing specific event based press releases Investor presentations AGM Website 	Quarterly/ need-basis	<ul style="list-style-type: none"> Promote transparency, trust and alignment Provide regular updates on financial performance Return and dividend to investors and shareholders Address concerns and expectations Gather feedback from shareholders and investors Enable informed decision making by shareholders and investors
Government and Regulators	No	<ul style="list-style-type: none"> Meetings Facility visits Official communications Statutory publications 	Need-basis	<ul style="list-style-type: none"> Reply to queries with respective government departments and have in person meeting with the government authorities. Comply with relevant laws, regulations, and guidelines Collaborate with Government agencies to Address industry specific challenges and concerns Participate in consultations and policy discussions to contribute industry expertise Cooperate with regulatory inspections and audits, ensuring transparency and cooperation
Supplier/ Vendor/ Third party manufacturer	No	<ul style="list-style-type: none"> Meetings Visits Supplier audit Facility visits E-mails 	Need-basis and ongoing	<ul style="list-style-type: none"> Establish clear expectations and standards for suppliers, vendors, and third-party manufacturers Conduct thorough due diligence when selecting suppliers and third-party partners Monitor and evaluate the performance of suppliers, vendors and third-party manufacturers Encourage continuous improvement in quality, delivery, and ethical standards Promote responsible supply chain management and ethical business conduct throughout the supply chain

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> • In-person meetings • E-mails • Customer feedback sessions • Conferences • Seminars 	Need-basis and ongoing	<ul style="list-style-type: none"> - Provide exceptional customer service and support - Address customer inquiries, concerns, and complaints in a timely and satisfactory manner - Gather customer feedback to continuously improve products and services - Ensure product safety, reliability, and compliance with relevant regulations - Provide accurate and transparent product information to customers - Continuously innovate and introduce new products to meet changing customer demands
Employees	No	<ul style="list-style-type: none"> • Senior management interactions • HR communications • Employee engagement • E-mail 	ongoing	<ul style="list-style-type: none"> - Foster a safe and inclusive work environment that promotes employee well-being - Provide opportunities for professional growth, development, and advancement - Recognise and reward employee achievements and contributions - Provide a conducive atmosphere for collaboration, teamwork, and innovation - Offer training and skill development programmes to enhance employee capabilities, - Encourage employee engagement and involvement in decision-making processes - Provide a grievance redressal mechanism and a platform for feedback and suggestions
Community	Yes	<ul style="list-style-type: none"> • Engagement through NGO partners 	Need-basis and ongoing	<ul style="list-style-type: none"> - Engage in corporate social responsibility initiatives to benefit local communities, - Contribute to community development and improvement projects - Collaborate with local organisations and stakeholders for community initiatives, - Address community concerns and grievances in a timely and efficient manner

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.

Management within the Company maintains regular interaction with key stakeholders. A variety of mechanisms are utilized to analyse, plan, and execute tasks that engage stakeholders. This process facilitates the conversion of stakeholder needs into organizational objectives, forming the foundation for effective strategy development.

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

Yes, the Company identifies and prioritizes significant issues pertaining to environmental, social, economic and governance topics through stakeholder consultation. These identified issues are subsequently associated with corresponding risks. As an integral component of the risk management plan, the Company formulates strategies and develops action plans to mitigate the identified risks.

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

The Company's Corporate Social Responsibility (CSR) initiatives are primarily targeted towards the underprivileged, vulnerable and marginalized sections of society. The Company's CSR mandate emphasizes key areas such as education, gender equality, women empowerment and addressing issues of hunger, poverty, nutrition and health.

Principle 5: Business should respect and promote human rights

Essential Indicators

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

Category	FY2024			FY2023		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	611	Nil	N.A.	665	Nil	N.A.
Other than Permanent	Nil			Nil		
Total Employees	611			665		
Workers						
Permanent	231	Nil	N.A.	237	Nil	N.A.
Other than Permanent	308			438		
Total Workers	539			675		

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

Category	FY2024					FY2023				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	533	Nil	NA	533	100	592	Nil	N.A.	592	100
Female	78	Nil	NA	78	100	73	Nil	N.A.	73	100
Other than Permanent										
Male	N.A.									
Female	N.A.									
Workers										
Permanent										
Male	231	Nil	NA	231	100	237	Nil	N.A.	237	100
Female	N.A.									
Other than Permanent										
Male	308	Nil	NA	308	100	423	15	4%	310	73
Female	N.A.									

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

a. The details are provided below:

Gender	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	2	1,39,13,500	0	0
Key Managerial Personnel (KMP)	2	18,24,000	2	6,68,000
Employees other than BoD and KMP	529	3,72,198	76	4,51,005
Workers	231	4,78,620	0	0

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

	FY2024	FY2023
Gross wages paid to females as % of total wages	NA	NA

Note: The Company provided wages to workers. As there are no female workers currently on staff, the category has been marked as 'Not Applicable'.

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

Yes, The Head of the Human Resources Department within the Company holds the responsibility for addressing any impacts or issues related to human rights that the business operations may cause or contribute to.

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

Upholding ethical conduct across all operations and throughout its value chain is a commitment that the Company steadfastly maintains. The Company takes an active role in assessing risks associated with human rights by meticulously examining feedback and grievances from its stakeholders. The onus of managing and addressing any impacts or issues pertaining to human rights, which may surface due to the activities of the Company, is entrusted to the Head of the Human Resources Department.

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

The details are provided below:

	FY2024			FY2023		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour		Nil			Nil	
Wages						
Other Human rights related issues						

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

	FY2024	FY2023
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		Nil
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company places a high priority on promoting a workplace environment that is avoid of discrimination and harassment, thereby ensuring the safety and well-being of every employee. An Internal Committee has been instituted by the Company to address any grievances related to sexual harassment. This committee’s registration with the District Collector Office underscores the Company’s commitment to transparency and regulatory compliance. The Company’s Business Responsibility Policy further accentuates its commitment to a discrimination-free workplace, offering protection to all employees, irrespective of their employment status, be it permanent, contractual, temporary or trainee.

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

No

10. Assessment for the year:

	% of the Company’s plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	Nil
Forced Labour/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other- please specify	

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

Nil

Leadership Indicators

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

- Nil

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

- Nil

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

Yes, The Company’s premises, including corporate offices and plants, are designed to be inclusive and accessible for all employees, workers, and visitors, regardless of their physical abilities. Essential infrastructure such as ramps, sidewalks and elevators are installed across all locations to facilitate mobility for those with different abilities. Furthermore, the Company has strategically placed sign-boards throughout its premises to aid individuals who utilize hearing aids.

4. Details on assessment of value chain partners

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

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

- Not Applicable

Principle 6: Business should respect and make efforts to protect and restore the environment.**Essential indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY2024	FY2023
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C) (Steam generation through Briquettes) (Steam generation through FO)	86,008.11	97,151.00
Total energy consumed from renewable sources (A+B+C)	86,008.11	97,151.00
From non-renewable sources		
Total electricity consumption (D)	46,415.95	53,137.00
Total fuel consumption (E) (Petrol, Diesel)	1,904.00	5,802.00
Energy consumption through other sources (F) (Steam generation through Black Coal)	-	15,949.00
Total energy consumed from non-renewable sources (D+E+F)	48,319.95	74,888.00
Total energy consumed (A+B+C+D+E+F)	1,34,328.00	1,72,039.00
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations in Lakh)	2.18	3.11
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	50.00	71.17
Energy intensity in terms of physical output	0.31	0.38
Energy intensity (optional) – the relevant metric may be selected by the entity	N.A.	N.A.

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

- No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No. The PAT Scheme is not applicable to the Company as it is a part of the pharmaceutical sector.

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

Parameter	FY2024	FY2023
Water withdrawal by source (in kilolitres)		
(i) Surface water	98,200	97,002
(ii) Groundwater	35,400	29,200
(iii) Third party water	928	915
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,34,528	1,27,117
Total volume of water consumption (in kilolitres)	1,34,528	1,27,117
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	2.19	2.29
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	50.12	52.39
Water intensity in terms of physical output	0.31	0.28
Water intensity (optional) – the relevant metric may be selected by the entity	N.A.	N.A.

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

- No

4. Provide the following details related to water discharged:

Parameter	FY2024	FY2023
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	360	289
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	360	289
(ii) To Groundwater	36,500	160
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	36,500	160
(iii) To Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	36,860	449

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

- No

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

The Company holds memberships in esteemed organizations such as CTP, MMA-CTP, and PETL. As part of its commitment to environmental stewardship, the Company has established an Effluent Treatment Plant (ETP) for the treatment of wastewater. At present, Zero Liquid Discharge (ZLD) has not been achieved at any of the Company's sites. However, the Company is promoting eco-friendly practices and actively working towards the implementation of ZLD.

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

Parameter	Unit	FY2024	FY2023
NOx	ug/m ³	31.8	32.4
SOx	ug/m ³	36.7	37.8
Particulate matter (PM)	ug/m ³	58.8	61.5
Persistent organic pollutants (POP)		N.A.	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify Mercury, Cadmium, Chromium etc.			

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

- No

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

The details are provided below:

Parameter	Unit	FY2024	FY2023
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	14,222	16,744
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	8460	12,103

Parameter	Unit	FY2024	FY2023
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/Turnover in Crore	0.48	0.52
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)	Metric tonnes of CO2 equivalent/Turnover in Crore	10.98	11.89
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent/Kg	0.053	0.06
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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

- No

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

- Energy Efficiency Measures:** The Company has implemented eco-friendly atomisation to enhance resource efficiency and manufacturing sustainability, which results in reduced energy consumption and waste generation. A power factor panel of 350 KVAR has been installed to diminish harmonics and maintain a power factor of 0.998 in the utility. The Company has replaced 40W fluorescent lights with energy-efficient 20W LED fixtures (110 nos.) in the PM warehouse and service floor. Voltage stabilisers (20 kVA and 15 kVA) have been put in place to minimise power consumption by maintaining a constant voltage of 210V to 255V. The Company controls emissions within limits, collaborates with regulators, and optimises natural resource usage. Lower energy consumption sludge dewatering systems have been installed to replace the conventional filter press with an air compressor. VFDs have been installed for various equipment like the reactor, AHUs, and multimill. A VFD-based chilling plant has been installed to reduce specific power consumption for varying loads.
- Renewable Energy:** The Company has installed 25 solar panel street light fixtures as part of its commitment to renewable energy.
- Offsetting:** The Company has undertaken tree plantations on open premises to foster a clean and green environment. It is also developing a green belt on leased land.

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

The required details are provided below:

Parameter	FY2024	FY2023
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.8	3.68
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	6.21
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)		
Spent Oil	1.68	1.40
Distillation Residue	4.03	2.50
Process residue	1.34	0.75
Spent Carbon	2.18	1.30
ATFD Sludge	1.2	1.71
Others	-	1.10
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
ETP Sludge	32.1	18.98
Diesel	-	46.41
Total (A+B + C + D + E + F + G + H)	44.33	84.04

Parameter	FY2024	FY2023
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00072	0.0015
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.016	0.034
Waste intensity in terms of physical output	0.00010	0.00019
Waste intensity (optional) – the relevant metric may be selected by the entity	N.A.	N.A.
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Nil	Nil
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	12.95	7.65
(ii) Landfilling	31.38	18.98
(iii) Other disposal operations	Nil	Nil
Total	44.33	26.63

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

- No

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

The Company is committed to robust waste management practices, emphasizing recycling and strict adherence to environmental regulations. Collaborations with vendors are leveraged to minimize the use of hazardous chemicals. All treated waste is responsibly disposed of through Mumbai Waste Management Limited. The safety of the workplace is enhanced with the use of scrubbers and gas detectors. Furthermore, the Company is a strict follower of Talaja's Hazardous Waste Management rules, ensuring that hazardous waste is treated responsibly.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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None of the Company's premises are located in ecologically sensitive areas.

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

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
Expansion in Manufacturing capacity API products from 474 MT/A to 924 MT/A	EC23B058MH116098	18-05-2023	Yes	-	-

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).

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Yes. The Company is compliant with all the applicable environmental laws/regulations/guidelines in India.

Leadership Indicators -

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

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

- (i) Name of the area -
(ii) Nature of operations –
(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY2024	FY2023
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		Not Applicable
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		Not Applicable
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
Water discharge by destination and level of treatment (in kilolitres)		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
level of treatment		
Total water discharged (in kilolitres)		

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

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

Parameter	Unit	FY2024	FY2023
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)			
Total Scope 3 emissions per rupee of turnover		-	
Total Scope 3 emission intensity			

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

3. With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

- Not Applicable

4. If the entity provided below taken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Bag house filter to Boiler outlet	Bag house filter for particulate matter removal from Boiler flue gas	Reduction in particulate matter emission in atmosphere
2	Dust Collector	Trap emitted dust particles from process stack	Reduction in process dust emission to atmosphere
3	Sludge dewatering system at ETP.	Sludge dewatering system initiated.	Reduction in power consumption utilised for sludge drying.
4	RO system provided	RO plant provided for recycling of ETP treated water.	Reduction in water consumption.

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

Company has On-site Emergency Plan: To provide guidance to deal with On Site Emergencies so as to minimize impacts on people, Business and the Environment. Preparation for potential and unexpected incidents at the workplace.

Industrial units are in risk to various kinds of natural and man-made emergencies. Examples of Natural Disasters are flood, Cyclone, Earthquake, Tsunami etc. and Man-Made Disasters like major fire, explosion, heavy leakage of toxic/flammable gases collapse of building, vehicle crash, Transportation hazard, sabotage etc. The emergency is an undesirable occurrence of events of such magnitude and nature that adversely affect production, cause loss of human lives and property as well as damage to the environment.

Controlling the emergency will require prompt actions by the operating staff, the staff of various agencies, emergency teams and outsiders when called for minimizing the effect on people may be achieved by prompt communication, rescue, evacuation etc., if the situation so warrants.

However, an effective emergency plan helps to minimize the losses in terms of human lives, plant assets and environmental damage and to resume the working condition as soon as possible. In all this steps speed is the essence.

BASIC OBJECTIVES:

The basic objective of the On-Site Emergency plan is to make maximum use of available resources in shortest time. These can be described as below:

- 1) To identify the emergency and affecting area.
- 2) To disclose the type of emergency and to act accordingly.
- 3) Initially contain and ultimately bring the incident under control to minimize damages to property, life and environment.
- 4) Rescue and treat casualties and the safe guard others.

- 5) Identified the personnel affected / dead, inform their relatives and provide for their needs.
 - 6) Ensure the safe rehabilitation and return to normalcy in the affected areas.
 - 7) Provide authoritative information to the news media and others.
 - 8) Preserve relevant records and equipment's for subsequent inquiry into the causes and circumstances, which lead to the emergencies.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?
- Not Applicable
7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?
- Nil

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

Essential indicators

1. a. Number of affiliations with trade and industry chambers/associations.
 - 5
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company is a member of/affiliated to.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/ National)
1	Industrial Association- Khopoli (IAK)	State
2	Bombay Chamber of Commerce	State
3	Mahad Manufacturing Associations	State
4	Panoli Industries Association	State
5	Panoli Envro Technology Limited	State

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

Name of the authority	Brief of the case	Corrective action taken
The Company has reported no instances of anti-competitive conduct during the reporting period.		

Leadership Indicators

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

S. 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
Not Applicable					

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Company has not initiated any greenfield projects in the financial year and hence no Social Impact Assessment was conducted.

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount sent on R&R activities during FY 2023-24 (In INR)
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N.A.

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

- The Company has instituted robust mechanisms to acknowledge and address grievances from the community. By organizing meetings with the affected community members, the Company gains insights into their challenges and concerns. Through these dialogues, the Company strives to identify solutions and alleviate any hardships encountered by the community.

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

	FY2024	FY2023
Directly sourced from MSMEs/small producers	NIL	NIL
Directly from Within India	NIL	NIL

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

Location	FY2024	FY2023
Rural	72%	72%
Semi-urban	8%	8%
Urban	20%	20%
Metropolitan	-	-

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
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Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Maharashtra	Washim	3,51,000

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No) - No
- (b) From which marginalized/vulnerable groups do you procure? – N.A.
- (c) What percentage of total procurement (by value) does it constitute? – N.A.

As a socially responsible, the company identifies the necessity of including marginalised and vulnerable groups across its value chain. Currently, the company does not procure from any vulnerable groups due to the specialised nature of its raw materials and associated services.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (in the), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Nil				

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
-			

The Company's Corporate Social Responsibility (CSR) initiatives focus on engaging in activities that benefit local communities, ensuring their comprehensive development. By collaborating with local organisations and promptly addressing community concerns, the company builds trust and maintains positive relationships with the communities it serves.

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential indicators

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

Any consumer can submit a complaint on the Company's website or mail it to info@kopran.com which is monitored by the senior management of the Company. In case of serious complaints and mismanagement complaints by the Company, they can be lodged directly with the Chairman of Audit Committee at the email id: atalnt@yahoo.co.in

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	0

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

	FY2024		Remarks	FY2023		Remarks
	Filed during the year	Pending resolution at the end of the year		Filed during the year	Pending resolution at the end of the year	
Data privacy	Nil	N.A.	N.A.	Nil	N.A.	
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	Nil	N.A.
Forced recalls	Nil	N.A.

Adhering to the guidelines set forth by the Pharmacopoeia, the Company diligently performs product testing prior to the dispatch of its products. The attainment of the stipulated standards and the acquisition of essential clarifications are fundamental to affirm the product's adherence to compliance measures and its preparedness for distribution in the market.

5. Does the Company have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes. The Company has adopted comprehensive Risk Management Policy which also regularly reviews the role of IT Department for risk mitigation relating to cyber security and data privacy. <https://www.kopran.com/investors/policy/pdf/Risk%20Management%20Policy.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.

There are no instances during the year under review 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.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	Nil
b. Percentage of data breaches involving personally identifiable information of customer	N.A.
c. Impact, if any, of the data breaches	N.A.

Leadership Indicators

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

Web-link: <https://www.kopran.com/>

Products category:

1. Formulation: <https://www.kopran.com/products/formulations/>
2. Active Pharmaceutical Ingredients: <https://www.kopran.com/products/ingredients/>

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

The Company ensures compliance with regulations and voluntary codes governing marketing communications, including advertising and promotion. Communications empower consumers to make informed decisions, while also promoting responsible usage of our products and services.

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

The Company actively communicates any significant discontinuations to consumers through channels such as our website, stock exchange disclosures, publications, and social media accounts.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

The Company ensures transparency by clearly labelling its products, providing information about their features and associated risks.

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 whole? (Yes/No)

- No