



S.P.APPARELS LTD.



Regd. Office : 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tamil Nadu, India.
Phone : +91-4296-714000 E-mail : spindia@s-p-apparels.com
Web : www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

31th August, 2023

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Scrip Code: 540048

Symbol: SPAL

Dear Sirs,

Sub: Submission of BRSR the Financial year 2022-2023.

Pursuant to Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015, we are submitting herewith a copy of Business Responsibility and Sustainability Report of the Company for the Financial Year 2022-2023. The Business Responsibility and Sustainability Report also forms part of the 18th Annual Report of the Company.

Kindly take the above information and record.

Thanking You,

For S.P.Apparels Limited,

K.Vinodhini
Company Secretary and Compliance Officer

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I.DETAILS		
1.	Corporate Identity Number (CIN) of the Listed Entity	L18101TZ2005PLC012295
2.	Name of the Listed Entity	S.P.Apparels Limited
3.	Year of incorporation	18th November 2005
4.	Registered office address	39 A Extension Street, Kaikattipudur, Avinashi, Tirupur 641654.
5.	Corporate address	39 A Extension Street, Kaikattipudur, Avinashi, Tirupur 641654.
6.	E-mail	csoffice@spapparels.com
7.	Telephone	04296-714000
8.	Website	www.spapparels.com
9.	Financial year for which reporting is being done	1st April, 2022 to 31st March, 2023
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	25,09,26,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	K.Vinodhini, Company Secretary 39 A Extension Street, Kaikattipudur, Avinashi, Tirupur 641654. Tel.: 04296-714000 Email:csoffice@spapparels.com
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).	Disclosures made in this report are on a Standalone basis

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Garments	94

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Garments	18101	94

III. OPERATIONS

16. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	17	1	18
International	-	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

17. Markets served by the entity:

a. Number of locations

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

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

94%

c. A brief on types of customers

The Company has a strong foothold and premium brand customers in UK & USA for our fine quality garments and dedicated customer service.

IV. EMPLOYEES

18. Details as at the end of Financial Year 2022-2023:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male	% (B/A)	Female	% (C/A)
			No. (B)		No. (C)	
EMPLOYEES						
1.	Permanent (D)	855	686	80.23	169	19.76
2.	Other than Permanent (E)	878	510	58.09	368	41.91
3.	Total employees (D + E)	1733	1196	69.01	537	30.98
WORKERS						
4.	Permanent (F)	6605	1626	24.62	4979	75.38
5.	Other than Permanent (G)	5187	1430	27.57	3757	72.43
6.	Total workers (F + G)	11792	3059	25.92	8736	74.08

b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male	% (B/A)	Female	% (C/A)
			No. (B)		No. (C)	
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	30	18	60	12	40
5.	Other than permanent (G)	6	2	33.33	4	66.67
6.	Total differently abled workers (F + G)	36	20	55.55	16	44.45

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

19. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	3	38
Key Management Personnel	3	2	66

20. Turnover rate for permanent employees and workers (in %):

	FY 23			FY 22			FY 21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4	6	10	3	5	8	5	7	12
Permanent Workers	10	12	22	8.80	5	13.8	4	6	10

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

21. (a) Names of holding / subsidiary / associate companies / joint ventures:

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1	Crocodile Products Private Limited	Subsidiary	70	NO
2	S.P.Apparels (UK)(P) Limited	Subsidiary	100	
3	S.P. Retail Ventures Limited	Subsidiary	100	

VI. CSR DETAILS

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

(ii) Turnover (in Millions): 9395.22 Millions

(iii) Net worth (in millions): 6750.67 Millions

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-2023			FY 2021-2022		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes.	-	-	-	-	-	-
Investors (other than shareholders)	The Company has in place a Grievance Redressal Mechanism; details whereof are available at http://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2023/08/Grievance-Redressal-policy.pdf	-	-	-	-	-	-
Shareholders		-	-	-	-	-	-
Employees and workers		266	-	-	195	-	-
Customers		-	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Other (please specify)		-	-	-	-	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

24. Overview of the entity's material responsible business conduct issues:

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

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	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Opportunity	For our operations, major source of energy we consuming from renewable energy that minimizes carbon pollution by way of electrical energy from wind mills and solar energy, which is a non conventional energy source.	-	Positive: The energy saving measures result in consumption of economized power and fuel that would reduce the cost of production. 1. Controlling emission 2. Carbon emission
2	Water Use and Management	Opportunity	The Company follows Chemical free 2200 KLD of 100% Biological Oxidation process with ultra filtration and reverse osmosis separation process and multiple effect evaporator followed by agitator thin film drier for final reject management system.		Positive: 1. RO perwater recovered and reused in process house 2. MEE condensate recovered and reused in process house and boiler 3. Overall 99.1 % water recovered and reused as process water.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

3	Health and Safety	Risk and Opportunity	<p>The Company places very high importance on safety of its employees. By continuously focusing on behavioral, process, contractors, and transport safety. The Company is aiming for smooth operations. The basic objective is to make the working place safe for all its employees.</p>	<p>Health and Safety are deeply embedded in the operations and using digitalization and automation to enhance safety governance at all the levels.</p> <p>Enabled systematic approach for monitoring all the third- party service providers of the company on stringent safety criteria.</p>	Negative
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs) released by the Ministry of Corporate Affairs has adopted nine areas of Business Responsibility. These briefly are as follows:

- P1 Businesses should conduct and govern themselves with Ethics, Transparency and Accountability
- P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle
- P3 Businesses should promote the wellbeing of all employees
- P4 Businesses should respect the interests of and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized
- P5 Businesses should respect and promote human rights
- P6 Businesses should respect, protect, and make efforts to restore the environment
- P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner
- P8 Businesses should support inclusive growth and equitable development
- P9 Businesses should engage with and provide value to their customers and consumers in a responsible manner

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. a. Whether your entity'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. Web Link of the Policies, if available	http://www.s-p-apparels.com/Policies-Info.html								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your 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 your entity and mapped to each principle.	ISO 9001:2015; OEKO-TEX STANDARD 100; SEDEX; DISNEY FAMA; HIGG; FSLM; ZDHC								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Though not set any such specific commitment goals, we continue to adhere all the guiding principles.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Though not set any such specific commitment goals, we continue to adhere all the guiding principles.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	Please refer to the message of the Chairman and Managing Director forming part of this Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr.P.Sundararajan DIN: 00003380 Designation: Chairman and Managing Director Telephone: 04296714000 email: csoffice@spapparels.com								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes.</p> <p>Risk Management Committee.</p> <p>The Committee comprises of:</p> <ul style="list-style-type: none"> - Mr.P.Sundararajan, Chairman & Managing Director - Mr.Chenduran, Joint Managing Director. - Mr.C.R.Rajagopal, Independent Director <p>The Committee monitors and approves risk management and sustainability framework, sets climate change and sustainability strategy and targets, reviews progress on a regular basis among others.</p>																	
10. Details of Review of NGRB Cs 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	Committees of the Board									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committees of the Board									Annually								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										No								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:	Not Applicable								
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
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 Indicators:

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	Economy, Climate Change, Cyber Security, changes in statuses	100
Key Managerial Personnel	2	Economy, Climate Change, Cyber Security, changes in statuses	100
Employees other than BoD and KMPs	4	Work Safety, Technology Updation, Stress management.	100
Workers	4	Work safety, Skill Development, Mockdrill, Chemical Handling.	100

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Penalty/ Fine	Principle - 1	SEBI	70800	Delay in filing of RPT	No
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	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 entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. Our Company have zero tolerance to bribery and corruption in any form by any party and we follow high standard of ethical conduct of not accepting or offering bribes, or participate in corrupt practices

The policy is available on the Company's website at <http://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2023/08/Anti-Bribery-Policy.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:

Case Details	FY 2022-2023	FY 2021-2022
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2022-2023		FY 2021-2022	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
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 conflicts of interest.

Not Applicable

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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
Nil		

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

Yes, the Company has a code of conduct for the Board and Senior Management pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

Further, the Board Members and KMPs confirms, at the beginning of every financial year and as and when there is any change in such interest, that there was no material, financial and commercial transactions with the Company, where they have interest that may have any potential conflict.

The Directors do not participate in agenda items at the Board/ Committee meetings in which they are interested or deemed to be interested.

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

Essential Indicators:

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

	FY 2022-2023	FY 2021-2022	Details of improvements in environmental and social impacts
R&D	4.3	2.7	Water treatment, solar rooftop panels, briquettes to reduce CO2 emission.
Capex	14.6	11	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No): Yes
b. If yes, what percentage of inputs were sourced sustainably?
- As part of sustainable sourcing, about 50% of annual spend sourced locally / indigenously sources.
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.
- 100% of plastics waste including packing material are sold for recycling.
 - E-waste is sold only to authorized vendors of Pollution Control Board
 - All the cutting wastes are segregated colour wise and sold for other reuse.
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, Extended Producer Responsibility (EPR) is applicable to the Company and the waste collection plan is under

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

development.

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 - Not yet.

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

Essential Indicators:

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

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	686	686	100	686	100	-	-	-	-	686	100
Female	169	169	100	169	100	169	100	-	-	169	100
Total	855	855	100	855	100	169	19.76	-	-	855	100
Other than Permanent employees											
Male	510	510	100	510	100	-	-	-	-	510	100
Female	368	368	100	368	100	368	100	-	-	368	100
Total	878	878	100	878	100	368	42	-	-	878	100

- 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	1644	1644	100	1644	100	-	-	-	-	1644	100
Female	4991	4991	100	4991	100	4991	100	-	-	4991	100
Total	6635	6635	100	6635	100	4991	85.28	-	-	6635	100
Other than Permanent workers											
Male	1432	1432	100	1432	100	-	-	-	-	1432	100
Female	5193	5193	100	5193	100	5193	100	-	-	5193	100
Total	6625	6625	100	6625	100	5193	78.38	-	-	6625	100

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

2. Details of retirement benefits:

Benefits#	FY 2022-2023			FY 2021-2022		
	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	26.83	99.90	Yes	21.03	99.87	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	61.97	100	Yes	56.72	81.60	Yes
Others - please specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

- Yes, operations and office premises are accessible to differently abled employees and workers.

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

The Company is committed to being an equal opportunity employer and ensures an inclusive workplace for all its employees. The Company's anti-harassment and anti-discrimination policy highlights that the Company provides equal opportunity to all without discriminating on any grounds be of gender, age, sex, religion, cultural background, health or medical condition, physical ability, appearance, marital status, etc. The policy is uploaded on the Company's website at <http://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2023/08/Human-Rights-Policy.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	100	100
Female	100	100	25	25
Total	100	100	75	75

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.

Permanent Workers	Yes. The GRIC room opened on daily basis for half an hour duration to discuss concerns raised and tasks are assigned to team members for speedy redressal of grievances. The Company has given a toll free number to call and register their grievances directly at any time for effective remediation.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Category#	FY 2022-2023			FY 2021-2022		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2022-2023					FY 2021-2022				
	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	855	855	100	855	100	901	901	100	901	100
Female	878	878	100	878	100	735	735	100	735	100
Total	1733	1733	100	1733	100	1636	1636	100	1636	100
Workers										
Male	6605	6605	100	6605	100	6989	6989	100	6989	100
Female	5187	5187	100	5187	100	5127	5127	100	5127	100
Total	11792	11792	100	11792	100	12116	12116	100	12116	100

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

Category	FY 2022-2023			FY 2021-2022		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	855	855	100	901	901	100
Female	878	878	100	901	901	100
Total	1733	1733	100	1636	1636	100

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Workers						
Male	6605	6605	100	6989	6989	100
Female	5187	5187	100	5127	5127	100
Total	11792	11792	100	12116	12116	100

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 of such system?
- Yes. The Company's Units have implemented occupational health and safety management systems covering all elements of Plan-Do-Check-Act (PDCA) cycle.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- Identifying Hazards - After assessing the workplace routinely, potential hazard will be identified.
 - Risk Assessment: Once the thread is identified then it would be assessed to measure the intensity of the risk.
 - Control Measures: Based on the assessment we implement the steps to control and manage the risk.
 - Documentation and Review: The threads identified and control measures taken were documented accordingly and the same will be subject to periodical review.
- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
- Yes
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
- Yes, facilities have medical center, and health service providers for non-occupational needs.

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

Safety Incident/Number	Category	FY 2022-2023	FY 2021-2022
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	20	13
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

Health of the Employees and workers are paramount for the wellbeing of the Company. The Company is following various effective initiations with regard to the safe and healthy workplace. All the safety measures to be followed at the time to emergency were directly demonstrated to the employees and workers along with their effective participation. A dedicated medical team and evacuation team is always ready to be deployed. SPAL always prioritize the organizational safety culture at any cost. Numerous initiatives have been undertaken to improve employee safety at the Units.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

	FY 2022-2023			FY 2021-2022		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	241	-	-	183	-	-
Health & Safety	25	-	-	12	-	-

14. Assessments for the year:

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

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

No significant Risky incidents were occurred.

Leadership Indicators:

- 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).

(A) Employees - (Y) (B) Workers - (Y).

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

Yes, 1. Periodical review 2. Systematic followup

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-2023	FY 2021-2022	FY 2022-2023	FY 2021-2022
Employees	-	-	-	-
Workers	-	-	-	-

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

No, the Company is conducting programme for career development and skill upgradation to enrich the employees on their own.

- Details on assessment of value chain partners

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100 %
Working Conditions	100 %

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

Not Applicable

PRINCIPLE 4 - Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators:

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

The Company has internal framework to capture the internal and external stakeholders to have an insight of their needs and expectations. And devised suitable plan to cater their needs.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) other	Frequency of Engagement (Annual / Half Yearly / Quarterly / Others - Please specify)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Investors	No	Meetings	Quarterly/ Annually	Discussion about the performance of the Company, declare dividend and getting approval.
		Website		
		Investor Presentation		
		Annual Report		
		One on One meeting		
Suppliers	No	Review meetings	Others (As required)	To discuss about the management of Supply chain issues and quality of the product.
Employees	No	Personal and Group Meetings	Frequently	To improve productivity and standard of Work and for refreshments from work stress.
		Skill development		
		Training		
		Internal Communications		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) other	Frequency of Engagement (Annual / Half Yearly / Quarterly / Others - Please specify)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Customers	No	Company website	As required	To discuss about the issues faced by the Customers and to redress it immediately.
		Advertisement		
		Surveys		
Government/ Regulators	No	Regulatory Filings	As required	Good governance practice; regulatory compliance;
		Facility Inspections		
		One on One meetings		
Community	Yes	Community visits and meetings	As required	Empowering the Vulnerable People by providing Food and education and actively contributing towards the wellbeing of the Community.
		CSR Activities		

Leadership Indicators:

- 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

The Consultation with the stakeholders and the Board on economic, environmental, and social topics has been delegated to the respective departments who are in close contact with the identified stakeholders on continuous basis.

The Board and relevant Committees are briefed about the interactions with the stakeholders and action implemented.

- 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, Stakeholders form an integral part of the Company's business. Consultations are in the form of Meetings and other mode of digital communications.

Based on the Consultation with the stakeholders the Company will frame the mechanism to effectively address the grievances. The Company focuses meeting with customers to improve the quality of its products and to cater the needs of the market. It follows a bottom-up approach for all social projects. All projects are planned in consultation with the community. The process involves interacting with them and understanding their challenges and issues.

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

The CSR projects of the Company aim to focus on a social transformation in the life of its disadvantaged, vulnerable and

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

marginalised stakeholders. The Company ensures that the CSR funds are utilised in an optimum manner that uplifts the weaker sections of the society.

The Company works towards overall development of the way of life of the communities around its Units, most of which are in distant rural areas.

PRINCIPLE 5 - Businesses 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	FY 2022-2023			FY 2021-2022		
	Total (A)	No. of employee / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	855	855	100	901	901	100
Other than permanent	-	-	-	-	-	-
Total Employees	855	855	100	901	901	100
Workers						
Permanent	6605	6605	100	6989	6989	100
Other permanent	-	-	-	-	-	-
Total Workers	6605	6605	100	6989	6989	100

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

All employees and contractors have been paid more than or equal to minimum wages in accordance with the laws of the land where the Company operates.

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

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary wages of respective category
Board of Directors (BoD)*	5	1083333	3	1,00,000
Key Managerial Personnel (KMP)**	1	2,66,000	2	1,00,000
Employees other than BoD and KMP	1150	21000	516	12960
Workers	2213	10382	8240	8320

Note: All median salaries mentioned above are on monthly basis

* We have 4 Executive Directors who are paid compensation, rest are independent directors who only receive sitting fee.

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

1. GRIC has been constituted by the Management. Senior officials at various levels are the members of this committee.
2. We have established a Grievance redressal Committee which periodically reviews the employees concerns
3. We have installed suggestion box in prominent work places which is taken care by concerned department and timely remedial measures is given
4. Toll free numbers are displayed everywhere in workplace, which enables the employees to reach out in case of need
5. We have also set up a Works committee
6. Number of Complaints on the following made by employees and workers:

Category	FY 2022-2023			FY 2021-2022		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-		-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

- Shop Floor Committee meeting
- General Grievance Redressal (GGR)
- Critical Grievance Redressal (CGR)
- Random Grievance Redressal (RGR)

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

Yes

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others - please specify	NA

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No any such adverse incidents took place.

Leadership Indicators:

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

Not applicable as no such modifications has been introduced in the current reporting year.

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

The Company's Human rights policy recognizes the following priority issues:

1. Our factories Head Office, Neelambur, Avinashi, Samichettipalayam, Perundurai, NAP, Patlur, Sathy & Annur factories are SMETA & Sathy Factory is FSLM Complied, where by we were duly audited and certified by the concerned authorities.

2. We are zero tolerant to the child, forced or compulsory labour in operations and supply chains,

3. We provide equal opportunity for all employees and also Providing opportunities for all employees to express concerns and seek redressal.

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, operations and office premises are accessible to differently abled employees and workers.

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	100
Discrimination at workplace	100
Child Labour	100
Forced Labour/Involuntary Labour	100
Wages	100
Others - please specify	NA

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

No such incidents took place for corrective actions.

PRINCIPLE 6 - Businesses should respect and make efforts to protect and restore the environment

Essential Indicators:

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

Parameter	FY 2022-2023	FY 2021-2022
Total electricity consumption (A) (TJ)	139.71	155.15
Total fuel consumption (B) (TJ)	6.770	8.642

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Parameter	FY 2022-2023	FY 2021-2022
Energy consumption through other sources (C)	286.850	268.333
Total energy consumption(A+B+C) (TJ)	433.333	432.131
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0	0

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.

Yes. Our SIPCOT - PD unit are under Performance, Achieve and Trade (PAT) Scheme of the Government of India. The reports are submitted to Bureau of Energy Efficiency. We are conducting Factories Environmental Module (FEM) every year in all factories and the results are also verified by certified third parties external agencies such as PGS Energy Services, NIN Energy India Pvt Ltd.

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

Parameter	FY 2022-2023	FY 2021-2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	55584.00	52624.00
(ii) Ground water	104544.00	103488.00
(iii) Third party water	-	-
(iv) Sea water / desalinated water	-	-
(v) Others	2880.00	2880.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,63,008.00	1,58,992.00
Total volume of water consumption (in kilolitres)	1,63,008.00	1,58,992.00
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity (Times water positive)	-	-

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

Yes, The Processing division of the Company where the effluent level is high are compliant with Zero Liquid Discharge. The Company follows Chemical free 2200 KLD of 100% Biological Oxidation process with ultra filtration and reverse osmosis separation process and multiple effect evaporator followed by agitator thin film drier for final reject management system. Overall 99.1 % water recovered and reused as process water.

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

Parameter	Please specify unit	FY 2022-2023	FY 2021-2022
NOx	KG/Year	245.31	236.00
SOx	KG/Year	50.32	48.28
Particulate matter (PM 2.5)	KG/Year	166.00	157.00
Persistent organic pollutants (POP)		NA	NA

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Volatile organic compounds (VOC)		NA	NA
Hazardous Air Pollutants (HAP)		NA	NA
Others - please specify		NA	NA

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

Parameter	Unit	FY 2022-2023	FY 2021-2022
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂	82632.37	41850
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂	6527	5881
Total Scope 1 and Scope 2 emissions per rupee of turnover	Kg CO ₂ /`	-	-
Total Scope 1 and Scope 2 emission intensity	-	-	-

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

The Company is committed to reduce its carbon footprint and has validated all its target with Science Based Target Initiative (SBTI). To achieve the target of carbon neutrality by 2050, the Company has taken major initiatives such as installation of solar roof top in the factories. It also adopted processes such as replacing traditional fuel with alternative fuel, improving energy efficiency and using industrial waste as raw material.

8. Provide details related to waste management by the entity in the following format:

Parameter	FY 2022-2023	FY 2021-2022
Total Waste generated (in metric tonnes)		
Plastic waste (A)	10.55	6.95
E-waste (B)	2.71	0.55
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)		
(Polythene, Oil waste)	72.32	57.34
Other Non-hazardous waste generated (H)		
(Metal Waste, Carton Box, Paper waste)	245.45	111.06
Total (A + B + C + D + E + F + G + H)	331.03	175.90

Parameter	FY 2022-2023	FY 2021-2022
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Category of waste	All the cutting wastes are segregated by colour wise and sent to the recycling unit.
(i) Recycled	
(ii) Re-used	
(iii) Other recovery operations (Co-processed)	
Total	
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	
Category of waste	NIL
(i) Incineration	
(ii) Landfilling	
(iii) Other disposal operations	
Total	

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

The management of waste generated is being undertaken as detailed below:

- The Company has a waste management system which segregates hazardous and non-hazardous waste, recycling, treatment and disposal.
- wet waste is stabilised by composting.
- Hazardous waste generated viz. lube oil, grease and oily cotton, is managed through authorized recyclers
- The Company follows Zero Discharge of Hazardous Chemicals which enables to reduce the Hazardous Chemicals discharge in the water.

10. 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.
-	-	-	-

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

Sr no	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
1	ISO 14001:2015	51_S0804E	-	No	No	-
2	HIGG Index	S.O. 804 (E) dated 14.03.2017	01.07.2023	Yes	Yes	https://app.worldly.io/5af51a6c27fe4405e7ac257f/dashboard/fem

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

12. 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:

The Company complies with all applicable environmental laws/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act etc.

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
Nil				

Leadership Indicators:

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-2023	FY 2021-2022
From renewable sources		
Total electricity consumption (A) (TJ)	115.732	126.963
Total fuel consumption (B) (TJ)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C) (TJ)	115.732	126.963
From non-renewable sources		
Total electricity consumption (D) (TJ)	23.982	28.194
Total fuel consumption (E) (TJ)	6.770	8.642
Energy consumption through other sources (F) (TJ)	286.850	268.333
Total energy consumed from non-renewable sources(D+E+F) (TJ)	317.602	305.169

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.

Yes. The Details are mentioned in point 2 of Essential Indicators in Principal 6.

2. Provide the following details related to water discharged:

The Company has a policy of zero liquid discharge across all its Units.

Parameter	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
(ii) To Groundwater	-	-
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
(iii) To Seawater	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

-No treatment	-	-
-With treatment - please specify level of treatment		-
(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	-	-
Total water discharged (in kilolitres)	-	-

3. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

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

(i) Name of the area: Not Applicable.

(ii) Nature of operations: Not Applicable.

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2022-2023	FY 2021-2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Ground water	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others (Rainwater)	-	-
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) Zero Discharge		
(i) Into Surface water	-	-
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
(ii) Into Groundwater	-	-
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
(iii) Into Seawater	-	-
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
(iv) Sent to third-parties	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Parameter	FY 2022-2023	FY 2021-2022
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
(v) Others	-	-
-No treatment	-	-
-With treatment - please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Parameter	Unit	FY 2022-2023	FY 2021-2022
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity		-	-

5. With respect to the ecologically sensitive areas reported at 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.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
-	-	-	-

The Company is exploring technologies to reduce its CO2 emissions and searching the right technical partner for the project implementation.

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

Yes, The Company has a business continuity and robust disaster management plan thoroughly implemented at each Unit. Disaster management plan, health and safety protocols and adequate communication protocols during extreme weather events ensure safety at sites and minimise the impact on workforce. Insurance coverage is in place to protect against damages to business assets or loss of materials in warehouses or transit due to extreme weather events.

The Company's Units are spread across the State. If a manufacturing Unit faces business disruption or shutdown due to extreme weather events, alternative Units in other locations can serve the respective customer.

8. 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.

NIL.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

NIL

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

Essential Indicators:

1. a. Number of affiliations with trade and industry chambers/ associations. 4
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Southern India Mills Association	National
2	Tamilnadu Spinning Mill Association	State
3	Tirupur Exporters Association	State
4	Apparel Export Promotion Council	National

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

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

Leadership Indicators:

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

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
There is no public policy advocated by the Company.					

PRINCIPLE 8 - Businesses should promote inclusive growth and equitable development

Essential Indicators:

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

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

S. No.	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
-						

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

As a part of the CSR Policy, the Company has a dedicated team to proactively meets the community representatives and marginal stakeholders. Each need is noted, evaluated and a feasible solution is implemented.

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

	FY 2022-2023	FY 2021-2022
Directly sourced from MSMEs/ small producers	42.00	36.00
Sourced directly from within the district and neighbouring districts	50.00	53.00

Leadership Indicators:

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

Details of negative social impact identified	Corrective action taken
None	

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

S No.	State	Aspirational District	Amount spent (in INR)
-	-	-	-

Not Applicable as no CSR projects were undertaken in designated aspirational districts as identified by government bodies

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?

Not Applicable

(c) What percentage of total procurement (by value) does it constitute?

Not Applicable

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

S No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shares (Yes / No)	Basis of calculating benefit share
Not Applicable				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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:

For details refer to Annexure B to Director's Report 2022-23 (Annual Report on Corporate Social Responsibilities (CSR) Activities for Financial Year 2022-23)

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

Essential Indicators:

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

- The Company is a Customer Centric organisation designed to enrich customers' experience. There's an effective complaint handling procedure that facilitates prompt logging, investigation, resolution, and closure.
- Customers can register complaints through dealers, Company team, Company Website, Contact Centre. Upon receipt of the customer complaint, the technical personnel attend and address the complaint within 24 hours. all the complaints are monitored on monthly basis.

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	The Company's products confirm to all applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2022-2023		Remarks	FY 2021-2022		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
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
Forced recalls	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

Yes. The same is available on the Company's website at <http://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2022/08/Risk-Management-Policy-Revised-2022.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 is no such instances during the year.

Leadership Indicators:

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

The information on company's products can be accessed through company's website i.e., www.spapparels.com

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

Our product tag contains the information on the safe and responsible usage of the products such as Wash care instructions, product features, Customer care details etc. We mention these instructions on all of our apparel products.

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

Not Applicable.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company only discloses the product information what is mandated under the Various Act.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No.

6. 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 customers - Nil