

Business Responsibility and Sustainability Report (April 2024 – March 2025)

A: General Disclosures

A.1: Details of the listed entity

1. Corporate identity number (CIN) of the listed entity	: LI53IIMP2009PLC021746
2. Name of the listed entity	: Prataap Snacks Limited
3. Date of incorporation	: 23-03-2009
4. Registered office address	: Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore – 452020, Madhya Pradesh, India
5. Corporate address	: Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore – 452020, Madhya Pradesh, India
6. E-mail	: complianceofficer@yellowdiamond.in
7. Telephone	: 0731-2437604/642
8. Website	: www.yellowdiamond.in
9. Financial year for which reporting is being done	: 2024 – 2025
10. Name of the stock exchange(s) where shares are listed	: BSE, NSE
11. Paid-up Capital (in Rs.)	: 119367125
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. Sanjay Chourey, Company Secretary and Compliance Officer Tel: 0731-2437679 E-mail: complianceofficer@yellowdiamond.in
13. Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	: The disclosures made in this BRSR are on a standalone basis, covering only Prataap Snacks Limited. The information presented pertains solely to the operations and performance of the Company and does not include data from subsidiaries, associates, or third-party manufacturers.
14. Whether the company has undertaken reasonable assurance of the BRSR Core?	: No
15. Name of assurance provider	: Not Applicable
16. Type of assurance obtained	: Not Applicable

A.2: Products/services

17. 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	Potato Chips and Namkeen (viz. traditional namkeen, fried pellets based namkeen & extruded namkeen); Snacks; Sweet snacks like cakes	99.24

18. 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	Namkeen Snacks	1079	74.13
2	Potato Chips	1030	20.61

A.3: Operations

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

Location	Number of plants	Number of offices	Total
National	16	5	21
International	0	0	0

20. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	30
International (No. of Countries)	6

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

0.14

c. A brief on types of customers

Prataap Snacks Limited is a leading Indian snack food company, reaching consumers through a robust network of over 5,100 Super/Sub Distributors and over 2.20 million retail touchpoints across urban, semi-urban, and rural India.

Key customer segments include:

Retail Consumers – End users across all geographies

Traditional Retailers – Kirana stores enabling last-mile access

Modern Trade – Supermarkets and hypermarkets

Quick Commerce Platforms – Instant delivery partners (e.g., Blinkit, Zepto) catering to evolving consumer preferences

Distributors/Wholesalers – Channel partners ensuring reach and availability

Institutional Buyers – Schools, offices, canteens

Export Customers – International buyers

A.4: Employees

21. Details as at the end of financial year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
		EMPLOYEES						
1.	Permanent (D)*	1177	1160	98.57	17	1.43	0	0
2.	Other than Permanent (E)**	1792	1790	99.89	2	0.11	0	0
3.	Total employees (D + E)	2969	2950	99.36	19	0.64	0	0
		WORKERS						
4.	Permanent (F)	0		0		0		0
5.	Other than Permanent (G)	1954	1510	77.28	444	22.72	0	0
6.	Total workers (F + G)***	1954	1510	77.28	444	22.72	0	0

*Permanent Employees include the employees who are On-Roll.

**Other than Permanent Employees include Temporary, Contractual and Third-Party Employees etc.

***Other than Permanent Workers include Contractual Labour.

b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
		DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	6	6	100	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0	0
3.	Total employees (D + E)	6	6	100	0	0	0	0
		DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0	0	0
6.	Total workers (F + G)	0	0	0	0	0	0	0

22. Participation/inclusion/representation of women:

Leadership team	Total (A)	Number and percentage of females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	4	0	0

23. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years in %)

Particulars	FY 2024 - 2025 (Turnover rate in current FY)				FY 2023-2024 (Turnover rate in previous FY)				FY 2022-2023 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	24.00%	13.00%	0%	24.00%	33.00%	0%	0%	33.00%	40.00%	0%	0%	40.00%
Permanent Workers*	-	-	-	-	-	-	-	-	-	-	-	-

*The Company does not have permanent workers.

A.5: Holding, Subsidiary and Associate Companies (including joint ventures)

24. Details of holding/subsidiary/associate companies/joint ventures.

S. No.	Entity name (A)	Entity type	% of shares held	Entity (A) participate in the BRSR initiatives of the parent entity?
Not Applicable				

A.6: CSR Details

25. CSR details of the company:

a. Whether CSR is applicable as per section 135 of Companies Act, 2013

Yes

b. Turnover (in Rs.)

16,99,08,42,606.00

c. Net worth (in Rs.)

6,90,25,01,584.00

A.7: Transparency and Disclosures Compliances

26. 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?	If Yes, then provide web-link for policy	FY 2024 – 2025 Current Financial Year			FY 2023–2024 Previous Financial Year			If NA, then provide the reason
			No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	
Communities	Yes	https://www.yellowdiamond.in/contact-us/	0	0	-	0	0	-	
Shareholders	Yes	https://www.yellowdiamond.in/investor-relations/investor-contact/	0	0	-	0	0	-	
Employees and workers	Yes	https://www.yellowdiamond.in/wp-content/uploads/2024/09/Vigil-Mechanism-Whistle-Blower-Policy.pdf	0	0	-	0	0	-	
Customers	Yes	https://www.yellowdiamond.in/contact-us/	109	0	-	113	3	-	
Value chain partners	Yes	https://www.yellowdiamond.in/contact-us/	189	0	-	123	15	-	

27. 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 (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Energy Management	O	Focus on energy efficiency and shift to renewables aligns with sustainability and cost-saving goals.		Positive Implications
2	Water management	R	Limited availability of water may disrupt production and increase costs.	Use of STPs and ETPs to recycle and treat wastewater. – Installation of digital water meters across units. – Target-based water consumption reduction. – Rainwater harvesting systems being scaled up. – Staff awareness campaigns on water conservation.	Negative Implications
3	GHG Emissions	R	Increased production raises energy use and emissions, which can impact reputation and compliance.	Shift to energy-efficient machinery and LED lighting. – Installation of solar panels and other renewable power sources. – Carbon footprint tracking and reporting. – Adoption of electric forklifts/vehicles for internal transport. – Employee engagement for green practices.	Negative Implications

S. No.	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
4	Diversity and Inclusion	O	Enhancing diversity improves innovation and workplace culture.	-	Positive Implications
5	Cyber Security Risk	R	Cyberattacks and system failures can lead to business disruptions and data breaches.	Endpoint Detection and Response (EDR) software across all systems. - Regular vulnerability assessments and IT audits. - Real-time data backup and disaster recovery protocols. - Annual cybersecurity training for employees. - 24/7 monitoring and firewall protection with incident response readiness.	Negative Implications
6	Plastic Packaging & EPR Compliance	R	Regulatory pressure and consumer expectations are rising regarding plastic use.	Transition to recyclable, compostable, and biodegradable packaging materials. - Lightweighting of packaging to reduce plastic use. - Full EPR (Extended Producer Responsibility) compliance through registered agencies. - Collaboration with suppliers for sustainable materials.	Negative Implications
7	Product Nutrition & Health	O	Health-conscious consumers seek nutritious snack options, creating growth avenues.		Positive Implications

B: Management and Process Disclosures

B.1: Policy and management processes

I-6. Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1 b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1 c. Web Link of the Policies, if available	1. Anti-Bribery and Anti-corruption Policy* 2. Whistle Blower Policy- https://www.yellowdiamond.in/wp-content/uploads/2024/09/Vigil-Mechanism-Policy.pdf 3. Code of Conduct for Board of Directors and Senior Management Personnel – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Code-of-Conduct-for-Directors-and-Senior-Management-l.pdf	1) ESG Policy Framework* 2) Product Lifecycle Sustainable Policy* 3) Preservation on Environment Policy*	1) Prevention of Sexual Harassment of Women at workplace (POSH)* 2) Equal Opportunity Policy – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Equal-Opportunity-Policy.pdf 3) Code of Conduct for Board of Directors and Senior Management Personnel – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Code-of-Conduct-for-Directors-and-Senior-Management-l.pdf	1) CSR Policy – https://www.yellowdiamond.in/wp-content/uploads/2024/09/CSR-Policy-Prataap-Snacks-l.pdf	1) Nomination and Remuneration Policy – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Nomination-and-Remuneration-Policy.pdf 2) Prevention of Sexual Harassment of Women at workplace (POSH)* 3) Equal Opportunity Policy – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Equal-Opportunity-Policy.pdf 4) Vigil Mechanism / Whistle Blower Policy – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Vigil-Mechanism-Whistle-Blower-Policy.pdf 5) ESG Policy Framework* 6) Code of Conduct for Board of Directors and Senior Management Personnel – https://www.yellowdiamond.in/wp-content/uploads/2024/09/Code-of-Conduct-for-Directors-and-Senior-Management-l.pdf 7) Environment, Health, and Safety Policy*	1) ESG Policy Framework* 2) Preservation of Environment Policy* 3) Enterprise Risk Management Policy* 4) Environment, Health, and Safety Policy*	1) Responsible Advocacy Policy*	1) CSR Policy – https://www.yellowdiamond.in/wp-content/uploads/2024/09/CSR-Policy-Prataap-Snacks-l.pdf 2) ESG Policy Framework*	1) ESG Policy Framework* 2) Consumer / Customer Value Policy*
2. Whether the entity has translated the policy into procedures.	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3. Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (eg. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (eg. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Our manufacturing facilities in Indore, Tillore, and Guwahati are certified under ISO 22000:2018, ensuring a robust Food Safety Management System. We also comply with FSSAI standards for food safety and hygiene. Additionally, we are in the process of aligning our operations with environmental management and are exploring other relevant certifications to enhance our sustainability practices.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	As part of our long-term commitment to reducing our carbon footprint and promoting sustainability, we have launched key initiatives across four focus areas: environment, workforce, customers, and community. On the environmental front, we are embracing solar energy, energy-efficient designs, cleaner fuels, and water reuse technologies, while promoting responsible sourcing and packaging disposal. For our workforce, we emphasize equal opportunity, health and safety, women's security, and skill development. To serve our customers better, we ensure high-quality standards, responsive feedback mechanisms, and efficient distribution. At the societal level, our CSR initiatives are aimed at uplifting communities through targeted economic, environmental, and social development programs.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The Company is actively working towards the implementation of its identified sustainability commitments and targets. While measurable progress has been made in areas such as renewable energy adoption, water conservation, and employee well-being, several long-term goals are currently in the execution phase. We have successfully commissioned a 25272 KWp solar plant, contributing significantly to our clean energy transition. Our initiatives on water reuse through ETP and STP systems are operational and are gradually reducing freshwater dependency. Workplace initiatives around diversity, training, and safety have been initiated, with measurable impact assessments planned in the upcoming reporting cycle. However, certain targets such as full-scale deployment of automated energy management systems and increased non-fossil fuel usage are still underway due to operational and infrastructure dependencies.								

**The policies are available internally with the Company and shared with internal and external stakeholders as and when required.*

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements. (Listed entity has flexibility regarding the placement of this disclosure.)

We have strengthened our environmental stewardship through a range of initiatives this year. E-waste from all units is consolidated at our Indore facility and responsibly disposed of via authorized recyclers. Our chemical management system now ensures risk-based evaluation and substitution of hazardous substances with safer alternatives. To meet water compliance norms, advanced treatment systems including ETP, UF, and RO have been implemented. Additionally, we enhanced our renewable energy capacity with the installation of a 2527.2 KWp solar plant, generating over 3.79 Million units annually—demonstrating our ongoing commitment to clean energy and operational sustainability.

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy(ies).

Mr. Amit Kumat, Managing Director and Chief Executive Officer

9. Details about the entity's committee of the board/director responsible for decision making on sustainability related issues?

a. Does the entity have a specified committee of the board/director responsible for decision making on sustainability related issues?

Yes

b. If yes, provide details: Yes, to advance our vision and commitment to Environmental, Social, and Governance (ESG) principles, we have established a dedicated ESG team at the management level. This team comprises senior representatives from key functions across the Company and is led by a senior member of the management team. It is responsible for regularly updating the Risk Management Committee (RMC) of the Board of Directors on the Company's ESG strategy and progress toward its goals. Additionally, the team plays a key role in strengthening our ESG disclosures to transparently demonstrate our commitment to stakeholders.

B.2: Governance, leadership and oversight

10. Details of review of NGRBCs by the company:

a. Details about reviewing authority:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Any other Committee								
Description of any other committee	The Company's policies are reviewed periodically or as needed by department heads, business heads, or functional heads. During each review, the effectiveness of the policy is assessed, and any necessary updates or modifications are made accordingly.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any other Committee								
Description of any other committee	The Company adheres to all relevant statutory requirements.								

b. Details about frequency:

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Any Other								
Description of any other frequency	Periodically								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any Other								
Description of any other frequency	As stipulated by applicable laws								

11. Information about the independent assessment /evaluation of the working of its policies carried out by the entity by an external agency.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?						No			
If yes, provide name of the agency									

12. If answer to Q1 of section B.1 – Policy and management processes is “No” i.e. not all principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The entity does not have the financial or/human and technical resources available for the task						Not Applicable			
It is planned to be done in the next financial year									
Any other reason (please specify)									

C: Principle Wise Performance Disclosures

C.1: Principle 1

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	The Financial Awareness Programme Corporate Scorecard is a strategic framework aimed at promoting financial literacy and informed oversight at the highest level. Designed for the Board of Directors, it monitors key initiatives, awareness efforts, and their influence on financial governance and corporate performance. Aligned with our vision of financial transparency and sustainability, the scorecard supports strategic decision-making, strengthens oversight capabilities, and reinforces a culture of financial accountability throughout the organization.	100
Key Managerial Personnel	2	The Financial Awareness Programme Corporate Scorecard serves as a performance-driven tool to enhance financial literacy among key managerial personnel. It tracks initiatives, training sessions, and their impact on strategic and operational financial decisions. Aligned with our commitment to financial excellence and transparency, the scorecard supports our business goals, empowers managers with critical financial insights, and fosters a culture of accountability and informed decision-making across all functions.	100

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	66	We regularly conduct comprehensive training and awareness programs focused on our Code of Conduct and key organizational policies. These include training on Prevention of Sexual Harassment (POSH), Anti-Corruption, and Anti-Bribery guidelines. Additionally, we place a strong emphasis on Environment, Health, and Safety (EHS) through regular sessions on Fire Safety and Fighting, First Aid and CPR, Road Safety, and other critical safety measures. These initiatives are aimed at fostering a safe, ethical, and responsible workplace culture. etc.	100
Workers	36	We conduct training and awareness programs on the Company's Code of Conduct and other important policies, including POSH and Anti-Corruption/Anti-Bribery, as well as regular Environment, Health & Safety training, such as Fire Fighting & Safety, First Aid and CPR Training, Road Safety etc.	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):

a. Monetary:

Penalties and Fees	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred?
Penalty/Fine					
Settlement			Not Applicable		
Compounding fee					

b. Non-monetary:

Legal sanctions	NGRBC principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the case	Has an appeal been preferred?
Imprisonment				
Punishment			Not Applicable	

Note: During the financial year 2024-25, no fines/penalties/punishment/award/compounding fees/settlement amount was paid in proceedings (by the Company or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions.

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. Details about anti-corruption or anti-bribery policy.

a. Does the entity have an anti-corruption or anti-bribery policy?

Yes

b. If yes, provide details in brief.

Our organization places the utmost importance on ethical conduct and business integrity by implementing a comprehensive Anti-Corruption Compliance Policy. This policy is fundamental to the prevention and detection of any instances of bribery or corruption throughout our operations. It applies uniformly and without exception to all directors, employees, and affiliates. We maintain a strict prohibition against any form of bribery or corruption, which includes offering or receiving undue advantages, gifts, or any actions that might influence business decisions contrary to ethical standards. Our commitment lies in fostering a culture of transparency, accountability, and ethical behavior internally and in our dealings with business partners. Through the consistent application of our anti-corruption policy, we aim to maintain the trust and confidence of our customers, employees, and stakeholders, ensuring the highest ethical standards are upheld in every aspect of our operations.

c. If available, provide a web-link to the policy.

The policy is available internally with the Company and shared with external stakeholders as and when required.

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

Organizational roles	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Complaints type	FY 2024 - 2025 (Current Financial Year)		FY 2023-2024 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

Not Applicable

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

Question	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Number of days of accounts payables	27.57	28.32

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		FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Concentration of Purchases	a. i) Purchases from trading houses	0	
	ii) Total purchases	12500554000	10846859394
	iii) Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made	0	0
	c. i) Purchases from top 10 trading houses	0	0
	ii) Total purchases from trading houses	0	0
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. i) Sales to dealers / distributors	16990841000	16101500000
	ii) Total Sales	16990841000	16101500000
	iii) Sales to dealers / distributors as % of total sales	100	100
	b. Number of dealers / distributors to whom sales are made	2048	2200
	c. i) Sales to top 10 dealers / distributors	4324002009	3825200000
	ii) Total sales to dealers / distributors	16990841000	16101500000
	iii) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	25.45	23.76
Share of RPTs in	a. i) Purchases (Purchases with related parties)	242625350.86	216589649.58
	ii) Total Purchases	12500554000	10846859394
	iii) Purchases (Purchases with related parties as % of Total Purchases)	1.94	2.00
	b. i) Sales (Sales to related parties)	0	0
	ii) Total Sales	16990841000	16101500000
	iii) Sales (Sales to related parties as % of Total Sales)	0	0
	c. i) Loans & advances (Loans & advances given to related parties)	0	0
	ii) Total loans & advances	0	0
	iii) Loans & advances (Loans & advances given to related parties as % of Total loans & advances)	0	0
	d. i) Investments (Investments in related parties)	0	0
	ii) Total Investments made	0	0
	iii) Investments (Investments in related parties as % of Total Investments made)	0	0

C.2: Principle 2

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.

Expenditure type	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	0	0	NA
Capex	4.31	4.83	The Company has installed an Effluent Treatment Plant at its Indore, Tillore, Jammu, and Rajkot units, and a Sewage Treatment Plant at its Indore, Tillore and Jammu units.

2. Details about sustainable sourcing:

a. Does the entity have procedures in place for sustainable sourcing?

Yes

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

37

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for the following waste categories.

Product type	Process description
a. Plastics (including packaging)	Not Applicable
b. E-waste	Not Applicable
c. Hazardous waste	Not Applicable
d. Other waste	Not Applicable

4. Details about Extended Producer Responsibility (EPR):

Questions	Response
Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities.	Yes
If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	Yes
If not, provide steps taken to address the same.	

C.3: Principle 3

Essential indicators

1. Details regarding well-being of employees and workers:

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	1160	1160	100	1160	100	0	0	1160	100	1160	100
Female	17	17	100	17	100	17	100	0	0	17	100
Other	0	0	0	0	0	0	0	0	0	0	0
Total	1177	1177	100	1177	100	17	1.44	1160	98.56	1177	100
Other than permanent employees											
Male	1790	565	31.56	565	31.56	0	0	0	0	1790	100
Female	2	2	100	2	100	2	100	0	0	2	100
Other	0	0	0	0	0	0	0	0	0	0	0
Total	1792	567	31.64	567	31.64	2	0.11	0	0	1792	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	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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)
Other than permanent workers											
Male	1510	1510	100	1510	100	0	0	0	0	1510	100
Female	444	444	100	444	100	444	100	0	0	444	100
Other	0	0	0	0	0	0	0	0	0	0	0
Total	1954	1954	100	1954	100	444	22.72	0	0	1954	100

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

Question	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	5200000	4120000
ii) Total revenue of the company	16990842606	16164439936
iii) Cost incurred on well being measures as a % of total revenue of the company	0.03	0.03

Notes: *All employees are either covered under ESI (wherever ESI facility is available) or Group Health Insurance & Group Accident Insurance or Workmen Compensation.

2. Details of retirement benefits, for the current and previous financial year.

Benefits	FY 2024 – 2025 (Current Financial Year)			FY 2023–2024 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	100	100	Yes	100	100	Yes

Note: All eligible employees and workers on whom ESI is applicable as per ESI Act, 1948 are covered under ESI. For the business location, which does not come under purview of ESI, the workforce is covered through workmen compensation.

3. Accessibility of workplaces

Questions	Response
Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes
If not, whether any steps are being taken by the entity in this regard.	As part of our ongoing commitment to inclusivity and equal opportunity, we are actively working to make our plants and offices more accessible to persons with disabilities. We believe that a truly inclusive workplace is one where everyone, regardless of physical or cognitive ability, can participate fully and thrive.

4. Details about equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.

Questions	Response
Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	Yes
If so, provide a web-link to the policy.	The weblink of the same is https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf .

Note: Yes, our Company has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. The policy applies to the entire establishment and aims to promote inclusiveness and strives to maintain a work environment that is free from any harassment or discrimination of persons with disability. The same is uploaded on our website and the weblink of the same is <https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.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	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

Note: None of our permanent male employees and workers had availed Paternal Leaves during the reporting period. None of our permanent female employees and workers had availed Maternal Leaves during the reporting period.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?

Yes

a. If yes, give details of the mechanism in brief.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent workers	No	There are no permanent workers
Other than permanent workers	Yes	We have processes in place for receiving and handling grievances. We strive to make sure that it is fair, transparent, and accessible to all employees and workers, regardless of their position or seniority within the organization. The process includes the following steps: 1. Complaint Submission: Employees and workers can submit their grievances through a designated complaint box or email. The complaint can be submitted anonymously, and the identity of the complainant is kept confidential. 2. Grievance Evaluation: Once a complaint is received, it is evaluated by a designated grievance officer. The officer assesses the validity of the complaint and determines whether it requires further investigation or action. 3. Investigation and Action: If the complaint is found to be valid, the officer initiates an investigation and takes appropriate action to resolve the grievance. This may involve conducting interviews, collecting evidence, and consulting with relevant stakeholders to determine the appropriate course of action. 4. Communication and Follow-up: The officer communicates the findings of the investigation and the action taken to the complainant. We also provide regular training and awareness programs to our employees and workers on the mechanism and their rights and obligations under it. This ensures that all employees and workers are aware of the process for raising grievances and the steps involved in resolving them.
Permanent employees	Yes	
Other than permanent employees	Yes	

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

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	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						
Other						
Total permanent workers						
Male						
Female						
Other						

There are no unions / associations in the Company to which employees and workers are affiliated.

8. Details of training given to employees and workers:

Category	FY 2024 – 2025 (Current Financial Year)					FY 2023-2024 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
	Employees									
Male	2962	2962	100	55	1.86	2942	2942	100	23	0.78
Female	19	19	100	7	36.84	18	18	100	2	11.11
Other	0	0	0	0	0	0	0	0	0	0
Total	2981	2981	100	62	2.08	2960	2960	100	25	0.84
	Workers									
Male	1510	1510	100	13	0.86	1413	1413	100	9	0.64
Female	444	444	100	22	4.95	337	337	100	16	4.75
Other	0	0	0	0	0	0	0	0	0	0
Total	1954	1954	100	35	1.79	1750	1750	100	25	1.43

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

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees*						
Male	1160	1058	91.21	1251	1023	84.20
Female	17	17	100	15	12	80
Other	0	0	0	0	0	0
Total	1177	1075	91.33	1230	1035	84.10
Workers**						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total	0	0	0	0	0	0

*Performance and career development reviews are only applicable to permanent employees.

**The Company does not have Permanent Workers.

10. Health and safety management system:

Questions	Response
a. Whether an occupational health and safety management system has been implemented by the entity?	Yes
If yes, the coverage such system?	The safety and well-being of all employees and workers is a top priority. The Company is committed to providing a safe and healthy work environment across all its facilities. To ensure workplace safety, the Company has implemented essential safety measures, including the installation of emergency exits, fire alarms, fire extinguishers, and other necessary safety equipment. In addition, regularly trains its employees and workers on workplace safety protocols. Periodic fire safety and evacuation drills are conducted at all plant locations to ensure preparedness and to reinforce the importance of safety practices. These proactive measures are aimed at minimizing risks and fostering a culture of safety throughout the organization.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The company follows a proactive approach to identify and mitigate work-related hazards in the workplace. As part of its commitment to ensuring a safe working environment, the Company conducts regular inspections and walk-throughs across all operational areas. These assessments are aimed at identifying potential hazards related to equipment, work practices, and overall workplace conditions that may pose risks to the health and safety of employees and workers. By continuously monitoring and evaluating the work environment, ensures timely corrective actions and maintains a high standard of occupational safety.
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.	Yes
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?	Yes

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

Safety incident/number	Category*	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Lost time injury frequency rate (LTIFR) (per one Million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

The safety and well-being of our employees and workers is a top priority. We are committed to creating a work environment where everyone feels secure and supported. To achieve this, we have implemented several important measures, including:

1. Comprehensive Safety Policies:

We have developed detailed safety policies and guidelines that define safe working practices across all areas of operation. All employees and workers receive proper training on these policies to ensure consistent understanding and compliance.

2. Ongoing Safety Training:

Regular training sessions are conducted to educate employees and workers on essential safety topics. These include proper equipment usage, hazard awareness, and emergency procedures to enhance preparedness and prevent accidents.

3. Incident Reporting and Root Cause Analysis:

We maintain a clear and accessible system for reporting workplace incidents and near misses. Every reported incident is thoroughly investigated to identify root causes and implement corrective actions, reducing the likelihood of future occurrences.

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

Category	FY 2024 – 2025 (Current Financial Year)			FY 2023–2024 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0		0	0	
Health and safety	0	0		0	0	

Note: We are committed to ensuring a safe and healthy work environment for all employees and workers. To support this commitment, we encourage all personnel to report any concerns related to working conditions, health, or safety. A dedicated complaint box is available at each plant location, where employees and workers can submit their concerns or suggestions confidentially.

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0
Working conditions	0

Note: We regularly conduct internal assessments at most of our plants to evaluate health, safety practices, and overall working conditions.

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

No incidents of this kind occurred during the reporting period.

C.4: Principle 4

Essential indicators

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

The identification process for key stakeholders involves recognizing individuals or groups that are influenced by the company's operations or can affect its capacity to generate value over varying time frames. This process acknowledges both direct and indirect impacts on stakeholders. Key stakeholders play a crucial role in shaping the entity's success and are integral to maintaining mutual trust and understanding of priorities to enhance

overall value. The company has discerned several principal stakeholder categories, including customers and consumers, investors and shareholders, partners throughout the value chain such as distributors and vendors, employees, financial partners including lenders and banking institutions, governmental and regulatory entities, as well as the surrounding community, notably residents located near the company's facilities.

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

Sr. No.	Stakeholder group	Whether identified as vulnerable & marginalized group	Channels of communication	Details of other channels of communication	Frequency of engagement	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Customers / Consumers	No	Other	Website, surveys, marketing activities, social media, pamphlets, advertisement	Others – please specify	Continuous	Customers' / Consumers' needs, business challenges and opportunities
2	Investors (other than shareholders)	No	Other	Email, meetings/ conferences, media, website, press release, advertisement	Others – please specify	Annually, half-yearly, quarterly, and event-based engagement	Financial Performance, Business Development, Queries and Dividend
3	Shareholders	No	Other	Email, SMS, meetings, website, press release, advertisement	Others – please specify	Annually, half-yearly, quarterly, and event-based engagement	Financial performance, Queries and Dividend
4	Value Chain Partners	No	Other	Meetings, Phone, Emails	Others – please specify	Ongoing / Need basis	Business volume, Customer Expectation, Sustainability, Supply chain issues
5	Distributors	No	Other	Meetings, Phone, Emails	Others – please specify	Ongoing / Need basis	Sales planning, Distribution expansion, Delivery and Dispatch planning, Product and retailer feedback
6	Vendors	No	Other	Meetings, Phone, Emails	Others – please specify	Ongoing / Need basis	Business matters, Collaboration with Vendors
7	Employees	No	Other	Induction Programme, Emails, Notice Board, Training, Personal / Group Interaction, HR support	Others – please specify	Ongoing / Need Basis	Career growth, Professional development, Training, Health & Safety and Work practices

Sr. No.	Stakeholder group	Whether identified as vulnerable & marginalized group	Channels of communication	Details of other channels of communication	Frequency of engagement	Details of other frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
8	Lenders / Banking Partners	No	Other	Meetings, Phone, Emails	Others – please specify	Ongoing / Need Basis	Facilitate the funding requirements for business and financial transactions
9	Government / Regulatory Bodies	No	Other	Filings, Meetings, Letters, Emails	Others – please specify	Need Basis	Reporting requirements, Statutory Compliances
10	Community (Residents residing in vicinity of Plants)	Yes	Other	Community development initiatives – CSR projects, Website	Others – please specify	Need Basis	Uplifting of livelihood of community in which Company operates its business

C.5: Principle 5

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 2024 – 2025 (Current Financial Year)			FY 2023–2024 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1177	1177	100	1230	1230	100
Other than permanent	1792	1792	100	1730	1730	100
Total employees	2969	2969	100	2960	2960	100
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	1954	1954	100	1750	1750	100
Total workers	1954	1954	100	1750	1750	100

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

Category	FY 2024 – 2025 (Current Financial Year)					FY 2023–2024 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
	Employees									
Permanent	1177	0	0	1177	100	1230	0	0	1230	100
Male	1160	0	0	1160	100	1215	0	0	1215	100
Female	17	0	0	17	100	15	0	0	15	100
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	1792	0	0	1792	100	1730	0	0	1730	100
Male	1790	0	0	1790	100	1727	0	0	1727	100

Category	FY 2024 – 2025 (Current Financial Year)					FY 2023–2024 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Female	2	0	0	2	100	3	0	0	3	100
Other	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Other than permanent	1954	0	0	1954	100	1750	0	0	1750	100
Male	1510	0	0	1510	100	1413	0	0	1413	100
Female	444	0	0	444	100	337	0	0	337	100
Other	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages:

a. Median remuneration/wages:

Category	Male		Female		Other	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	6	6442000	1	905000	0	0
Key Managerial Personnel	5	10800000	0	0	0	0
Employees other than BoD and KMP	1586	323790	17	338342	0	0
Workers	1510	194811	444	194811	0	0

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

Question	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.35	1.56

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

Note: Our organization has designated a Compliance Team responsible for monitoring, managing, and responding to human rights impacts.

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

We have established internal mechanisms to address grievances related to human rights issues. We believe that respecting and promoting human rights is essential for the success of our business and we are committed to ensuring that all stakeholders, including our employees, workers and suppliers are treated with dignity and respect. Some of the internal mechanisms that we have in place to redress grievances related to human rights issues include: 1. Complaint Mechanisms: We have procedures for employees, workers and suppliers to report grievances related to human rights issues. These include placement of complaint / suggestion boxes in the

plants and complaint / suggestions through email. 2. Training and Awareness: We provide regular training and awareness programs to our employees and workers on human rights issues. This helps ensure that everyone understands their rights and responsibilities and can identify potential human rights violations. 3. Investigation and Remediation: We investigate all complaints related to human rights issues thoroughly and take appropriate remedial action, if necessary. This may include disciplinary action against employees or termination of contracts with suppliers who violate the human rights policies.

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

Category	FY 2024 – 2025 (Current Financial Year)			FY 2023–2024 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA
Forced labour/ involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Category	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
i) Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
ii) Average number of female employees/workers at the beginning of the year and as at end of the year	461	355
iii) Complaints on POSH as a % of female employees / workers	-	-
iv) Complaints on POSH upheld	-	-

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

Discrimination and harassment in the workplace can have serious consequences for the complainant. To prevent adverse consequences, we follow the following mechanism: 1. Confidentiality: Complaints related to discrimination and harassment are handled with utmost confidentiality to protect the complainant's privacy and prevent retaliation. Only individuals directly involved in investigating and resolving the complaint have access to the information. 2. Anti-Harassment Policy: POSH policy has been established that clearly outlines the Company's stance on harassment. This policy defines what constitutes harassment, and the procedures for reporting and addressing complaints. Further, our whistle blower policy has clearly laid down the guidelines to prevent retaliation against a complainant. A complainant is saved from physical harm, loss of job, punitive work assignments, or impact on salary or wages.

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

Yes

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% (We assess our plants and offices internally)
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

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

There was no corrective actions were necessary as no major concerns or risks were identified during these assessments.

C.6: Principle 6

1. Details of total energy consumption (in joules or multiples) and energy intensity:

a. Whether total energy consumption and energy intensity is applicable to the company?

Yes

b. Details about revenue from operations (in ₹)

Category	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
Revenue from operations (in Rs.)	16990842606	16164439936

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

Parameter	Unit	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	15147.68	15214
Total fuel consumption (B)	GJ	208830.45	202737
Energy consumption through other sources (C)	GJ	-	-
Total energy consumed from renewable sources (A+B+C)	GJ	223978.13	217951
From non-renewable sources			
Total electricity consumption (D)	GJ	36834.32	50490
Total fuel consumption (E)	GJ	119584.55	128707
Energy consumption through other sources (F)	GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	GJ	156418.87	179197
Total energy consumed (A+B+C+D+E+F)	GJ	380396.70	397148
Energy intensity per rupee of turnover (Total energy consumed/revenue from operations)	GJ/crore ₹	223.88	245.69
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/revenue from operations adjusted for PPP)	GJ/million US\$	462.59	507.65
Energy intensity in terms of physical output	GJ/tonne production	5.35	4.52
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No

The revenue from operations, adjusted for purchasing power parity (PPP) for both the current and previous financial years, has been calculated using the most recent implied PPP conversion rate for India, as published by the International Monetary Fund (IMF) in April 2025. This rate is 20.662 ₹/international \$.

2. Details about Performance, Achieve and Trade (PAT) Scheme of the Government of India:

Questions	Response
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?	No
If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.	

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

Parameter	Unit	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water withdrawal by source			
(i) Surface water	kilolitres	-	-
(ii) Groundwater	kilolitres	91741.68	92140
(iii) Third party water	kilolitres	1710	192
(iv) Seawater/desalinated water	kilolitres	-	-
(v) Others	kilolitres	-	-
Total volume of water withdrawal (i + ii + iii + iv + v)	kilolitres	93451.68	92332
Total volume of water consumption	kilolitres	89536.58	88160
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	kilolitres/ crore ₹	52.70	54.54
Water intensity per rupee of turnover adjusted for purchasing power parity (Total water consumption / Revenue from operations adjusted for PPP)	kilolitres/ million US\$	108.88	112.69
Water intensity in terms of physical output (Total water consumption / physical unit)	kilolitres/ tonne production	1.26	1.00
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No

The revenue from operations, adjusted for purchasing power parity (PPP) for both the current and previous financial years, has been calculated using the most recent implied PPP conversion rate for India, as published by the International Monetary Fund (IMF) in April 2025. This rate is 20.662 ₹/international \$.

4. Provide the following details related to water discharged:

Category	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	3915	2350
- No treatment	0	2350
-With treatment - please specify level of treatment	3915	0
(ii) To Groundwater	3915	1822
- No treatment	0	1615

Category	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
- With treatment – please specify level of treatment	0	207
(iv) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	3915	4172

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. Details about zero liquid discharge (ZLD):

Questions	Response
Has the entity implemented a mechanism for zero liquid discharge (ZLD)?	Yes
If yes, provide details of its coverage and implementation.	Recognizing water as a precious and limited natural resource, we are strongly committed to its conservation through the 3R strategy—Reduce, Reuse, and Recycle. As part of our environmental sustainability efforts, we are dedicated to achieving zero liquid discharge (ZLD) across all our facilities. This goal involves eliminating the release of any liquid waste into the environment by fully recycling and reusing all wastewater generated from our operations. To support this commitment, we have established a robust Effluent Treatment Plant (ETP) that utilizes advanced technologies to treat wastewater from our production processes. The system integrates a combination of physical, chemical, and biological treatment methods to effectively remove contaminants, ensuring the treated water meets or exceeds standards for reuse. Currently, approximately 196 m³/day of treated water from the ETP is reused in boilers, washroom and dust suppression. Meanwhile, the treated water from the STP, approximately 24 m³/day, is used for plant watering and gardening. Additionally, approximately 238 m³/day of borewell and groundwater is primarily used in industrial processes.

6. Details of air emissions (other than GHG emissions) by the entity:

a. Whether air emissions (other than GHG emissions) by the entity is applicable to the company?

Yes

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

Parameter	Please specify unit	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
NOx	Kg	231.5	525.65
SOx	Kg	1062.92	137.79
Particulate matter (PM)	Kg	10.88	32.25
Persistent organic pollutants (POP)	Kg	0	0
Volatile organic compounds (VOC)	Kg	0	0

Parameter	Please specify unit	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
Hazardous air pollutants (HAP)	Kg	0	0
Others CO	Kg	174.05	338.01

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. Details of greenhouse gas emissions (scope 1 and scope 2 emissions) & its intensity.

a. Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company?

Yes

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

Parameter	Please specify unit	FY 2024 – 2025 (Current Financial Year)	FY 2023–2024 (Previous Financial Year)
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)	tCO ₂ e	9102.56	9853
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)	tCO ₂ e	7438.49	10041.96
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/crore ₹	9.74	12.31
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)	tCO ₂ e/million US\$	20.12	25.43
Total scope 1 and scope 2 emission intensity in terms of physical output	tCO ₂ e/tonne production	0.23	0.23
Total scope 1 and scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No

The revenue from operations, adjusted for purchasing power parity (PPP) for both the current and previous financial years, has been calculated using the most recent implied PPP conversion rate for India, as published by the International Monetary Fund (IMF) in April 2025. This rate is 20.662 ₹/international \$.

8. Details about projects related to reducing GHG emission.

a. Does the entity have any project related to reducing GHG emission?

Yes

b. If yes, then provide details.

As a snack manufacturing company, we acknowledge the significant responsibility we bear in mitigating greenhouse gas emissions and combating climate change. We are dedicated to executing initiatives designed to lessen our carbon footprint and foster a sustainable future. In pursuit of this objective, we have outlined a series of projects focused on decreasing greenhouse gas emissions resulting from our operations:

Energy Conservation Measures:

1. Synchronize solar with DG to enhance efficiency for power savings. 2. Plant light is synchronized with photoelectric sensor and save the electricity by auto on off with the time. 3. 30 KW compressor started instead of 45 KW in pallet plant resulting in approx. 30% energy saving. 4. Installed LPG Gas station instead of HSD as energy source for Boiler in plant.

Alternative Energy Utilisation:

1. Utilizing 100% capacity of Fryer and Oven which are always used under capacity. Reduced electricity consumption per Kg of product.
2. Use of LPG instead of HSD for full plant operation.
3. We are going to install solar power system for the plant operations which fulfil the 75% of power requirement. Indeed, we are dedicated to the systematic tracking and reporting of our advancements in achieving emissions reduction goals. Furthermore, we consistently strive to enhance our operational practices to mitigate our environmental footprint.

9. Provide details related to waste management by the Company:

Parameter	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	10.26	19.19
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	0.13
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any (G)	4.13	52.31
Other Non-hazardous waste generated (H). Please specify, if any	538.66	273.88
Total (A+B+C+D+E+F+G+H)	553.05	345.51
Waste intensity per rupee of turnover (metric tonnes/crore ₹)	0.33	0.21
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (metric tonnes/million US\$)	0.67	0.44
Waste intensity in terms of physical output (metric tonnes/tonne production)	0.0078	0.0039
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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	231.96	230.95
(ii) Re-used	261.41	96.04
(iii) Other recovery operations	-	-
Total	493.37	326.99
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	59.69	18.51
Total	59.69	18.51

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

The revenue from operations, adjusted for purchasing power parity (PPP) for both the current and previous financial years, has been calculated using the most recent implied PPP conversion rate for India, as published by the International Monetary Fund (IMF) in April 2025. This rate is 20.662 ₹/international \$.

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

We have implemented a systematic approach to waste management, specifically concerning electronic waste. This e-waste is forwarded to our primary facility in Indore, where it is subsequently collected by certified recycling partners. In our commitment to minimizing the utilization of hazardous and toxic chemicals within our products and processes, we have instituted a comprehensive chemical management protocol. This protocol entails a thorough evaluation and assessment of the risks associated with each chemical used in our operations, prioritizing the adoption of safer alternatives whenever feasible.

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?	If no, the reasons thereof and corrective action taken, if any.
Not Applicable				

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

Name and brief details of project	EIA notification No.	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
Not Applicable					

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
Yes				

C.7: 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. undefined

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 entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations
1	Federation of Sweet & Namkeen Manufacturers	National
2	Confederation of Indian Industry	National
3	Bommasandra Jigni Link Road Industries Association	State
4	WeCare (Waste Efficient Collection and recycling efforts)	National
5	SNAC International	International

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

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

Note: The Company has not engaged in any anti-competitive conduct.

C.8: Principle 8

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	Results communicated in public domain	Relevant web link
Not Applicable					

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	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

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

The company has established a comprehensive mechanism to facilitate the receipt and resolution of grievances from various stakeholders, including community members. This process involves the provision of a dedicated email address and a toll-free phone number, prominently displayed on the company's website, to allow stakeholders to easily submit their complaints and feedback. The company's Operational Excellence team is specifically tasked with managing these communications, ensuring that all concerns are addressed promptly and effectively.

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

Category	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	23.86	16.96
Sourced directly from within the district and neighbouring districts	40.48	36.21

Note: We have considered within state purchases across all locations as purchases sourced directly from within the district and neighbouring districts.

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	FY 2024 - 2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
1. Rural	11.63 %	12.61%
2. Semi-urban	3.67%	0
3. Urban	60.56%	78.64%
4. Metropolitan	24.14%	8.75%

Note: In FY 2023-24, only the data pertaining to permanent employees was considered. However, in FY 2024-25, the data includes both permanent and non-permanent /contractual employees. This change in scope should be taken into account when comparing data across the two financial years.

C.9: Principle 9

Essential indicators

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

Our organization has established a comprehensive system to manage consumer complaints and feedback effectively. Consumers can easily submit their concerns through dedicated telephone lines and email addresses. Upon receiving these inputs, our Operational Excellence team attentively reviews them and forwards relevant issues to the Quality Control (QC) head of the respective unit. The QC team is responsible for conducting a thorough root cause analysis, collaborating with the Operational Excellence team if needed. Following this analysis, the QC team drafts a Corrective and Preventive Action (CAPA) document. We implement and validate the corrective measures outlined in this document. Once resolved, consumers are informed of the resolution through a closure message or email, ensuring transparency and satisfaction.

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

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

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

Category	FY 2024 - 2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	298	0	Complaints received from consumers and value chain partners	236	18	Complaints received from consumers and value chain partners.

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

Category	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Questions	Response
Does the entity have a framework/ policy on cyber security and risks related to data privacy?	Yes

If available, provide a web-link of the policy.

The Company collects only essential data from its customers and value chain partners. However, we prioritize safeguarding the data stored on our servers by implementing robust IT Security measures and controls. Our commitment is further reflected in our privacy policy, accessible on our website at <https://www.yellowdiamond.in/privacy/> which outlines precisely how we handle and manage data within the Company.

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

No issue related to such matters were reported during the year.

- 7. Provide the following information relating to data breaches.**

a. Number of instances of data breaches.

0

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

0

c. Impact, if any, of the data breaches.

NA