

**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**

For the financial year 2023-24

SECTION A: GENERAL DISCLOSURES

I Details of the listed entity				
1	Corporate Identity Number (CIN) of the Listed Entity		L63090WB1919GOI003229	
2	Name of the Listed Entity		Andrew Yule & Company Limited	
3	Year of incorporation		1919	
4	Registered office address		Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001	
5	Corporate address		Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001	
6	E-mail		com.sec@andrewyule.com	
7	Telephone		033 2242-8210/8550	
8	Website		www.andrewyule.com	
9	Financial year for which reporting is being done		2023-24	
10	Name of the Stock Exchange(s) where shares are listed		BSE Ltd., National Stock Exchange of India Limited (under permitted to trade category) (Note: NSE has temporarily suspended trading of the shares of AYCL on their platform.)	
11	Paid-up Capital		Rs.97,79,01,956/- consisting of 48,89,50,978 shares of Rs.2/- each	
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report		Shri Ananta Mohan Singh, Chairman & Managing Director; Telephone: 033 22428210/8550; Email: cmd@andrewyule.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).		The disclosures under this report are made on Standalone basis.	
14	Name of assurance provider		Not Applicable	
15	Type of assurance provider		Not Applicable	
II Products/services				
16	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 and Selling	Tea, Transformers, Industrial Fans	100%
17	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	Engineering Division manufactures and supply industrial Fans, Air Pollution and Water Pollution Control equipment, Turn-key projects involving the above products.	29199	21%



	2	Electrical- Chennai Operation manufactures Power Transformers from 5MVA to 63 MVA in 33 kV to 132 kV, 20MVA in 220 kV Class, Auto Transformers upto 100 MVA 220 kV Class and Generator Transformer up to 40 MVA 132 kV Class.	27102	26%
	3.	Tea growing and manufacturing	01271	53%
III	Operations			
18	Number of locations where plants and/or operations/offices of the entity are situated:			
	Location	Number of plants	Number of offices	Total
	National	14	2	16
	International	0	0	0
	Notes Manufacturing activities are undertaken in the following plants: 1. Electrical -Chennai Operations (Perungudi, Chennai, Tamilnadu) 2. Engineering Division (Kalyani, West Bengal) 3. Tea Division (West Bengal and Assam) -12 (Twelve) Tea Estate along with 12 associated factories spread over West Bengal and Assam. 4. Offices include the Registered Office at Kolkata and Northern Regional Office at New Delhi.			
19	Markets served by the entity:			
a	Number of locations			
	Locations		Number	
	National (No. of States)		37 (In all states and UTs)	
	International (No. of Countries)		The Company directly exports to UK and Poland	
b	What is the contribution of exports as a percentage of the total turnover of the entity?	There were no significant exports by the Company during the year under review. The contribution of exports as a percentage of total turnover of the entity during the financial year 2023-24 was 3.16%. As this report pertains to AYCL only, particulars in this regard has been furnished for the concerned entity only.		
c	A brief on types of customers	Customers of the Engineering division of the Company are Steel, Cement, fertilizers, Petrochemical, and Sugar Industries. The customers of the Electrical Chennai operation are mostly Tamil Nadu and Karnataka State Electricity Board, EPC projects etc. The Tea customers are wholesale buyers, export markets, retail consumers, tea auctions, private label brands, tea processors, and blenders.		



IV	Employees						
20	Details as at the end of Financial Year:			2023-24			
a	Employees and workers (including differently abled):						
	S. No.	Particulars	Total	Male		Female	
			(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES						
	1	Permanent (D)	176	171	97.16	5	2.84
	2	Other than Permanent (E)	19	19	100	0	0
	3	Total employees (D+E)	195	190	97.44	5	2.56
	WORKERS						
	4	Permanent (F)	13993	7083	50.62	6910	49.38
	5	Other than Permanent (G)	140	136	97.14	4	2.86
	6	Total workers (F+G)	14133	7219	51.08	6914	48.92
	In addition to the above, there are personnels engaged under third-party payroll for offices and factories.						
b	Differently Abled Employees and Workers:						
	S. No.	Particulars	Total	Male		Female	
			(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES						
	1	Permanent (D)	1	1	100	0	0
	2	Other than Permanent (E)	-	-	0	0	0
	3	Total employees (D+E)	1	1	100	0	0
	DIFFERENTLY ABLED WORKERS						
	4	Permanent (F)	58	39	67.24	19	32.76
	5	Other than Permanent (G)	-	-	-	-	-
	6	Total workers (F+G)	58	39	67.24	19	32.76
21	Participation/Inclusion/Representation of women						
	Particulars			Total		Female	
				(A)	No. (B)	% (B / A)	
	Board of Directors			8	1	12.5	
	Key Management Personnel*			4	1	25	
	* Comprising of CEO, CFO, Company Secretary and Director (Planning)						

22	The turnover rate for permanent employees and workers									
	Benefits	FY 23-24			FY 22-23			FY 21-22		
		(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	1.7%	-	1.7%	2%	1%	3%	3%	0	3%
	Permanent Workers	-	-	-	--	--	--	--	--	--



V	Holding, Subsidiary and Associate Companies (including joint ventures)				
23 (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	Yule Engineering Ltd.	Subsidiary	100.00	No other entity/entities except Tide Water Oil Co. (I) Ltd. participated in the Business Responsibility initiatives of the Company.
	2	Yule Electrical Ltd.	Subsidiary	100.00	
	3	Tide Water Oil Co. (I) Ltd.	Associate	26.23	

VI	CSR Details
24 (i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)
	No, CSR is not applicable as per Section 135 of the Companies Act, 2013. CSR is applicable for the companies with net worth more than Rs. 500 crore, turnover more than Rs. 1000 crore and net profit more than Rs. 5 crore.
(ii)	Turnover (Rs. In crores)
	309.85 Crore
(iii)	Net Worth (Rs. In crores)
	124.24 Crore
VII	Transparency and Disclosures Compliances
	As a PSU, the entity prioritizes transparency and disclosure compliance. The entity adheres to strict corporate governance guidelines and provides timely and accurate financial reporting. The entity's whistleblower policy ensures confidential reporting of unethical practices. The entity complies with all regulatory requirements. Social responsibility initiatives are also disclosed, reflecting the entity's commitment to responsible business practices and sustainable development.
25	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide weblink for the grievance redress policy)	FY 23-24			FY 22-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes	Nil	Nil	Not applicable	Nil	Nil	Not applicable
Investors (other than shareholders)	Yes	Nil	Nil	Not applicable	Nil	Nil	Not applicable
Shareholders	Yes	Nil	Nil	Not applicable	Nil	Nil	Not applicable
Employees and workers	Yes	Nil	Nil	Not applicable	Nil	Nil	Not applicable
Customers	Yes	Nil	Nil	Not applicable	Nil	Nil	Not applicable
Value Chain Partners	Yes	Nil	Nil	Not applicable	Nil	Nil	Not applicable
Other (please specify)	Not Applicable	NA	NA	Not applicable	NA	NA	Not applicable

Note: The Grievance Redressal Policy detailing the redressal mechanism which is intended for all the afore stated stakeholders is available at the official website of the Company at the weblink <http://www.andrewyule.com/grievance1.php>



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

S N	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	Data Security	Risk	Data security remains high priority for us. Data breach, cyber- attacks and external factors may impact organization's image, projects and sustainability	Review of current systems and implementation of improved ones.	Negative
2	Corporate Governance	Risk	Organization with weak governance fail to comply with governmental and societal norms impacting its governmental & social license to operate	Strong policy-oriented governance structure & Implementation structure in place	Negative
3	Health & Safety	Risk	Priority to Health & safety of employees & workers to avoid accidents, mishaps & loss of life. It can also result in serious legal issues	Engineering Division has implemented the "New Occupation Health and Safety Management System" (OHSMS) as per ISO45001. Time to time awareness sessions have been held for employees and workers	Negative
4	Human rights & labour issues	Risk	Challenges integrity of the organization. Has legal implications	Human rights and Labour welfare are covered by governing policies. Periodic self-assessments, and awareness programmes are being conducted.	Positive
5	Competition	Risk	Threat to market share	Exploring various other market opportunities.	Negative
6	Consumption pattern	Opportunity	Increased the action or process of attempting to make a brand or product appeal to consumers by emphasizing its superior quality.	Not applicable	Positive
7	Adoption of new technology	Opportunity	Outdated technology	Upgradation to the new efficient technologies.	Positive



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 Guidelines for Responsibility Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

PRINCIPLE 1:	PRINCIPLE 2:	PRINCIPLE 3:
Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	Businesses should provide goods and services in a manner that is sustainable and safe.	Businesses should respect and promote the well-being of all employees, including those in their value chains.
PRINCIPLE 4:	PRINCIPLE 5:	PRINCIPLE 6:
Businesses should respect the interests of and be responsive to all its stakeholders.	Businesses should respect and promote human rights.	Businesses should respect and make efforts to protect and restore the environment.
PRINCIPLE 7:	PRINCIPLE 8:	PRINCIPLE 9:
Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	Business should promote inclusive growth and equitable development.	Business should engage with and provide value to their Consumers in a responsible manner.

Policy and management processes	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/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	The Policies covering the NGRBC Principles are available on the Company's Corporate Website www.andrewyule.com under Policies section http://www.andrewyule.com/policy.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	The Policies referred above imbibe the prescribed NGRBC Principles and the Company expects its stakeholders to adhere to the same in all their dealings.								
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.	1. All tea gardens have necessary certifications like ISO 22000 (Food Safety Management), Trustea, Rain Forest Alliance etc with continued thrust on Sustainability and Environmental protection. 2. The Engineering division is having ISO 9001, ISO 14001 and OHSAS ISO 45001 certifications. 3. The Electrical- Chennai Operation unit is having ISO 9001 and CPRI Certification for 10MVA, 12.5MVA, 20MVA & 31.5MVA.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Nil								



6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable
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Governance, leadership and oversight

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)

AYCL, being a responsible corporate citizen, is fully conscious of its duties towards society. The Company strongly believes that embedding Environmental, Social & Governance (ESG) principles in its business operations and its adherence is essential to building resilience in the business, transforming culture and for long-term value creation of all our stakeholders. Sustainability is at the heart of our business philosophy. Our sustainability strategy considers key sustainability trends and all possible impacts of our business operations on our stakeholders. Furthermore, we consider key opportunities and risks while developing our short-term and long term strategies. This year marks the beginning of our structured approach towards ESG, through the development of our long-term ESG framework, aligned with international ESG protocols and guidelines. We have identified our key material topics, covering factors pertaining to health and safety, Water Management, Waste Management, corporate governance, ethics, and integrity among others, which will form the basis of management’s approach towards business going ahead. We will measure and evaluate our performance against these ESG parameters to create long-term sustainable value for all our stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Shri Ananta Mohan Singh, Chairman & Managing Director
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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.	No
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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee										Frequency								
											(Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action	CEO and Members of the Board undertake broad planning for improvement of these significant aspects and release documented targets. Heads of all units carry out detailed planning and initiate improvement as per the directions. Quarterly reports are received from all its units. These are reviewed quarterly by the Head of the Divisions. CEO / Board undertake annual review and give feedback and encouragement. CEO/Board take care of any budgetary or policy needs that are necessary for the improvements planned.										Annually								



Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company is in compliance with applicable laws and regulations.	Annually/ Half yearly/ Quarterly as per the requirement of Compliance under various statute.								
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	No	No	No	No	No	No	No	No
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy.										
Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its Business (Yes/ No)		Not Applicable								
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										
This is section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.										

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	The BODs and the KMPs are familiarised inter alia the i. Risk management, ii. Business strategy, iii. update on laws applicable to the business, iv. New business initiatives.		100%
	Key Managerial Personnel	Further details of the familiarisation programmes imparted during FY 2023-2024 and other preceding years are available on the Corporate Website of the Company under weblink http://www.andrewyule.com/shareholders-information.php		
Employees other than BoD and KMPs	The Company has conducted various training programmes during the financial year 2023-24 for its employees covering various topics which inter alia include 3D view of Direct and Indirect Taxes amendments vide Finance Act,2023 and burning issues, Employees Provident Fund with focus on Employee Pension Scheme,1995, key for customer satisfaction and business sustainability, capacity building workshop for internal complaint committee members under POSH Act etc.		100%	



	Workers	The Company has conducted various training programmes during the financial year 2023-24 for its workers covering various topics which inter alia include awareness sessions focussing on Safety, Plucking Technique, Pruning Technique, Sexual harassment, Occupational Health, Safety-Chemical Handlers, Health & Sanitation, Personal Hygiene, Health, First Aid, Environment - Ecology & Biodiversity, Awareness Programme on Swachh Bharat, Campaign for "Waste Segregation with Proper Disposal".						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):							
		NGRBC Prin- ciple	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case		Has an appeal been preferred? (Yes/No)	
Monetary								
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Settlement	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Compounding fee	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Non-Monetary								
Imprisonment	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Punishment	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
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 institu- tions					
	Not Applicable		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, the entity has Conduct Discipline and Appeal (CDA) Rules which commands strict actions against anyone caught engaging in such an ethical behaviour. The same is available at http://www.andrewyule.com/policy.php							
5.	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:							
		FY 23-24	FY 22-23					
Directors		Nil	Nil					
KMPs		Nil	Nil					
Employees		Nil	Nil					
Workers		Nil	Nil					



6.	Details of complaints with regard to conflict of interest:				
		FY 23-24		FY 22-23	
		Number	Remarks	Number	Remarks
	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Nil
	Number	Remarks	Number	Remarks	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Nil	
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				
Leadership Indicators					
1	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, AYCL has formulated Code of Fair Disclosure and Code of Conduct to regulate, monitor and report Trading by Designated Person and Policy on Materiality of Related Party Transactions & Dealing with Related Party Transactions. The purpose of these policies is to enhance Corporate Governance by establishing an ethical and transparent process for managing the affairs of the Company.				

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 company, respectively.			
	Given the nature of its business, your Company is aware that its products could have environmental concern during production. Over the years it has been constantly investing efforts in producing products which are environment friendly. Your Company is always committed to supporting all National efforts to protect environment. Units/divisions are continued their efforts to improve energy usage efficiencies. For more details on steps taken and efforts made towards conservation of energy, utilising alternate sources of energy, technology absorption and the expenditure incurred on R&D refer to the disclosures made relating to Conservation of Energy and Technology Absorption which forms part of the Directors Report.			
		Financial Year 2023-24 (Rs.)	Financial Year 2022-23 (Rs.)	Details of improvements in environmental and social impacts
	R&D	13.96 lakh	13.22 lakh	Engineering Division has replaced 2 no's Old high Power Consuming Thyristorised Welding MMAW and 1 no Old Welding Transformer with New IGBT based MMAW machine and thereby saving energy of 250 kWh per month.
Capex	20.27 crore	42.69 crore	As a part of Engineering Division's Energy Saving program by using Highly Efficient Led Bulbs and tubes in phases, the Division has also replaced conventional lamps, Tubes and all conventional higher wattage Light in 2023-24 in phases by high energy efficient LED bulbs and tubes and thereby saving energy of approx. 5000 kWh per month during FY 2023-24.	



2	a. Does the company have procedures in place for sustainable sourcing?
	The Company sources its inputs mainly from reputed national and international sources/entities, which are expected to be well versed with BR obligations. Although the major raw material used by the Company in manufacturing are of such nature, which are generally not produced by small producers, but packaging materials are sourced locally, including various MSME suppliers, provided they meet the Company's quality, delivery, cost etc expectations.
	b. If yes, what percentage of your inputs was sourced sustainably?
	Induction heater for bearing fitment is procured at Rs. 1.03 lakh which is 1.36% of the total utilised capex of Engineering division for the FY 2023-24.
3	Describe the processes in place to safely collect, reuse, recycle and dispose after sale and at the end of life of your products, separately for (a) Plastics (including packaging) (b) E-waste and (c) other waste.
	Only PPC/Tea Board approved agro chemicals are used in the Tea Gardens. Air quality in the processing/sorting as well as from the chimney and waste water quality is being monitored during production and report has been submitted to the State Pollution Control Board for obtaining consent to operate. Bio medical waste is being segregated and then disposed off after following the statutory norms. Empty chemical containers are disposed off only through PCB approved vendors.
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.
	No.

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?						
	The company has not conducted Life Cycle Assessments (LCA).						
	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	If yes, provide the web-link.
Not Applicable							
2	If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.						
	Although no formal LCA has been carried out in respect of products of the Company, however based on the Company's own perspective, there may be certain environmental aspects, details and mitigation whereof are enumerated below: a) Environmental concerns may arise on account of carbon emission during vehicular movement at the time of material transportation. In order to mitigate the same, the agreements with the transporters capture mandatory requirement of maintaining vehicle PUS, regular maintenance etc. b) Necessary Guidelines are provided to the customers/end user through catalogue/user manual as appropriate to intimate about environmental concerns, if any arising out of usage/disposal. c) Depending on the type of packaging used for the product, necessary guidelines are communicated to the customer in the form of product label intimating desirable packaging material disposal method.						
3	Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).						
	As explained earlier, since no recycled or reused input material is used in production in order to ensure product quality, therefore, this is not applicable.						



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	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	171	171	100	75	43.86	-	-	-	-	-	-	
Female	5	5	100	0	-	-	-	-	-	-	-	
Total	176	176	100	75	42.61	-	-	-	-	-	-	
Other than Permanent employees												
Male	19	-	-	-	-	-	-	-	-	-	-	
Female	-	-	-	-	-	-	-	-	-	-	-	
Total	19	-	-	-	-	-	-	-	-	-	-	
b. Details of measures for the well-being of workers:												
Category	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	7083	7083	100	-	-	-	-	-	-	-	-	
Female	6910	6910	100	-	-	-	-	-	-	-	-	
Total	13993	13993	100	-	-	-	-	-	-	-	-	
Other than Permanent workers												
Male	136	-	-	-	-	-	-	-	-	-	-	
Female	4	-	-	-	-	-	-	-	-	-	-	
Total	140	-	-	-	-	-	-	-	-	-	-	
2	Details of retirement benefits, for Current FY and Previous Financial Year.											
		FY 23-24			FY 22-23							
Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)						
PF	100%	100%	Y	100%	100%	Y						
Gratuity	100%	100%	Y	100%	100%	Y						
ESI (*)	NA	NA	NA	NA	NA	NA						
Others - please specify	NA	NA	NA	NA	NA	NA						
Note: Only contractual employees and workers have ESIC benefits. Amount determined as per actuarial valuation carried out for gratuity (for eligible employees) are funded with Yule Group Gratuity Fund which is contributed by the Company and for this purpose no separate deduction is made from the employees or the workers.												
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, 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.												



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.										
	Yes, the entity has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016.										
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	NA	NA		NA	NA			NA		
	Female	NA	NA		NA	NA			NA		
	Total	NA	NA		NA	NA			NA		
	Note: No permanent employee and worker has taken parental leave during 2023-24.										
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, there is a mechanism available to receive and redress grievances for both employees and workers. The grievance redressal process is designed to address concerns and complaints promptly. Employees and workers can submit their grievances through a designated channel, such as a grievance portal, email, or in-person to the human resources department or designated personnel. The mechanism ensures confidentiality and impartiality in handling grievances. Upon receipt of a complaint, a thorough investigation is conducted, and appropriate actions are taken to resolve the issue. Regular follow-ups are conducted to ensure a satisfactory resolution and to address any further concerns. The Estates has Grievance Committees consisting of an executive from the garden and Five workers (Male & Female) including representatives from worker's unions. If the complaint is found to be Genuine then the complaint is forwarded to the Manager of the estate for Solicitation within 90 days of receipt of Complaint.									
	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:										
	Category	Financial Year 23-24			Financial Year 22-23						
		Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	% (B / A)	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	% (D / C)				
		(A)	(B)		(C)	(D)					
	Total Permanent Employees	176	--	0	187	--	0				
	Male	171	--	0	183	--	0				
	Female	5	--	0	4	--	0				
	Total Permanent Workers	13993	13993	100	14038	14038	100				
	Male	7083	7083	100	7138	7138	100				
	Female	6910	6910	100	6900	6900	100				
8	Details of training given to employees and workers:										
	Category	Financial Year 23-24				Financial Year 22-23					
		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	171	7	4.09	13	7.60	183	97	53	8	4
	Female	5	5	100	1	20.00	4	4	100	2	50
	Total	176	12	6.82	14	7.95	187	101	54	10	5
	Workers										
	Male	7083	0	-	0	-	7138	754	11	36	0.5
	Female	6910	0	-	0	-	6900	361	5	20	0.3
	Total	13993	0	-	0	-	14038	1115	8	56	0.4



9	Details of performance and career development reviews of employees and worker:						
	Benefits	Financial Year 23-24			Financial Year 22-23		
		Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
	Employees						
	Male	171	75	43.86	183	78	43
	Female	5	5	100	4	4	100
	Total	176	80	45.45	187	82	44
	Workers						
	Male	7083	85	1.2	7138	88	1.23
	Female	6910	16	0.23	6900	15	0.21
Total	13993	101	0.72	14038	103	0.73	
10	Health and safety management system:						
	a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?						
	Yes, Occupational Health and Safety Policies and Manuals are in place. Engineering division of the Company has implemented ISO 45001 system at Kalyani plant. The Company conducts internal and external assessment and audits by certification bodies, to assess the effectiveness of the systems. Updates related to the health and safety measures are also regularly shared with the senior management.						
	b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?						
	Yes, safety meetings and mock drills are carried out at the plants at regular intervals and respective corrective and preventive measures are undertaken to mitigate the identified risks.						
	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. Permanent employees and their family members have the option to enrol under Company's Group Insurance Policy. The contractual workforce have statutory benefits under ESIC. Periodical medical check-ups are carried out to the workers working under spraying agro chemicals, as per the statute.							
11	Details of safety related incidents, in the following format:						
	Safety Incident/Number	Category		Financial Year 23-24	Financial Year 22-23		
	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees		Nil	Nil		
		Workers		Nil	Nil		
	Total recordable work-related injuries	Employees		Nil	Nil		
		Workers		Nil	Nil		
	No. of fatalities	Employees		Nil	Nil		
		Workers		Nil	Nil		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		Nil	Nil			
	Workers		Nil	Nil			
12	Describe the measures taken by the entity to ensure a safe and healthy work place.						
	The entity ensures a safe and healthy workplace through safety policies, comprehensive training, hazard identification, safety equipment provision, regular inspections, incident reporting, health programs, emergency response readiness, employee involvement, and compliance with regulations. Examples are - i) Medical Fitness Certificate, ii) Regular medical check-ups of workers engaged in the hazardous job, iii) Use of safety gears/PPE, iv) First Aid Training, v) Safeguards for moveable machinery, vi) Fire Safety Training etc..						



13	Number of Complaints on the following made by employees and workers:						
		Financial Year 23-24			Financial Year 22-23		
		Filed during the year	Pending resolution at the end of year	Re-remarks	Filed during the year	Pending resolution at the end of year	Re-remarks
	Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
	Health & Safety	Nil	Nil	Nil	Nil	Nil	
14	Assessments for the year:						
	Particulars			% of your plants and offices that were assessed (by entity or statutory authorities or third parties)			
	Health and safety practices			100% - Trustea Audit			
	Working Conditions			100% - Trustea Audit			
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						
	Whenever any safety related issue arises, adequate safety measures are immediately undertaken and regular follow up at regular interval has been kept.						

Leadership Indicators

1	Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).				
	Yes. In the unfortunate event of the death of an employee including workers, the Company extends financial support in the nature of "Death in Harness" to family members of the employee. Further, during outbreak of the Covid-19 pandemic, the Company provided additional financial compensation over and above the "Death in Harness" facility.				
2	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.				
	The entity ensures statutory dues are deducted and deposited by value chain partners through contractual agreements, regular audits, proper documentation, collaboration with authorities, and due diligence. These measures promote compliance, transparency, and adherence to legal requirements.				
3	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:				
		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 23-24	FY 22-23	FY 23-24	FY 22-23
	Employees	0	0	0	0
	Workers	61	15	61	15
4	Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)				
	No.				



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

Essential Indicators

1	<p>Describe the processes for identifying key stakeholder groups of the entity.</p> <p>AYCL has a mechanism in place to identify both its internal and external stakeholders. Suppliers, dealers, contractors and transporters are identified through Expression of Interest (EOI) and vendor registration. Investors are identified through periodic reports. Regular correspondence and interaction are maintained with them as part of the stakeholder engagement process.</p>													
2	<p>List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Stakeholder Group</th> <th style="text-align: center;">Whether identified as Vulnerable & Marginalized Group (Yes/ No)</th> <th style="text-align: center;">Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other</th> <th style="text-align: center;">Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)</th> <th style="text-align: center;">Purpose and scope of engagement including key topics and concerns raised during such engagement</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;">Not Applicable</td> </tr> </tbody> </table>				Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement	Not Applicable				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement										
Not Applicable														

Leadership Indicators

1	<p>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.</p> <p>The processes for stakeholder consultation with the Board on economic, environmental, and social topics can be either in the form of direct engagement with the stakeholders or in the form of delegated consultation through specific committees or executives. Feedback received from stakeholders is reviewed by the Board to inform decision-making and to align strategies with stakeholder expectations. Effective communication channels ensure timely dissemination of feedback to the Board, promoting sustainable and responsible business practices.</p>
2	<p>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.</p> <p>Stakeholders expect the entity to be in compliance with laws and regulations and with Trustea or Rainforest Alliance certification. Trustea and Rainforest Alliance certifications are voluntary programmes promoting sustainable and ethical tea production. Obtaining these certifications in self demonstrates commitment to sustainability and enhances reputation while addressing environmental and social concerns. They align with stakeholder expectations, ensuring transparency and contributing to the overall well-being of the tea industry in India. The suggestions received from Forest official has created an elephant corridor policy so that wild elephant do not have any problem passing through the garden.</p>
3	<p>Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.</p> <p>The needs of the communities, especially the disadvantaged and marginalized amongst them, are prioritized.</p>



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:											
	Benefits	FY 23-24					FY 22-23					
		Total (A)	No. of employees / workers covered (B)		% (B/A)		Total (C)	No. of employees / workers covered (D)		% (D/C)		
	Employees											
	Permanent	176	176		100		187	187		100		
	Other than permanent	19	19		100		30	30		100		
	Total Employees	195	195		100		217	217		100		
	Workers											
	Permanent	13993	13993		100		14038	14038		100		
	Other than permanent	140	-		0		105	105		100		
	Total Workers	14133	13993		99.01		14143	14143		100		
	2	Details of minimum wages paid to employees and workers, in the following format:										
		Category	FY 23-24					FY 22-23				
			Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
No. (B)				% (B/A)	No. (C)	% (C/A)	No. (E)		% (E/D)	No. (F)	% (F/D)	
Employees												
Permanent		176	--	--			187	-	--			
Male		171	--	--	171	100	183	-	--	183	100	
Female		5	--	--	5	100	4	-	--	4	100	
Other than Permanent		19	--	--			30	-	--			
Male		19	--	--	19	100	29	-	--	29	100	
Female		--	--	--	--		1	-	--	1	100	
Workers												
Permanent		13993	--	--			14038	-	--			
Male		7083	--	--	7083	100	7138	-	--	7138	100	
Female		6910	--	--	6910	100	6900	-	--	6900	100	
Other than Permanent		140	--	--			105	-	--			
Male		136	--	--	136	100	101	-	--	101	100	
Female		4	--	--	4	100	4	-	--	4	100	



3	Details of remuneration/salary/wages, in the following format:						
a		Male			Female		
		Number	Median remuneration / salary / wages of respective category		Number	Median remuneration / salary / wages of respective category	
	Board of Directors (BoD)	5	Rs.32.03 lakh		0	NA	
	Key Management Personnel	0	-		1	Rs.23.06 lakh	
	Employees other than BoD and KMP	166	Rs.18.51 lakh		4	Rs.18.46 lakh	
Workers	7083	Rs.1.30 lakh		6910	Rs.1.28 lakh		
b	Gross wages paid to females as % of total wages paid by the entity, in the following format:						
		FY 2023-24			FY 2022-23		
	Gross wages paid to female as % of total wages	42%			41%		
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, there are committees comprising of the members from management, garden unions, and departmental heads to safeguard and protect human rights.						
5	Describe the internal mechanisms in place to redress grievances related to human rights issues.						
	AYCL has policies and practices in place to address grievances. The Company has a 'Workmen's Grievance Procedure' for Workers to resolve their grievances. Similarly, aggrieved Executives may submit their grievance to their Reporting Officer and further to the next chain in command, if not satisfied on any matter including matter related to human rights.						
6	Number of Complaints on the following made by employees and workers:						
		FY 23-24			FY 22-23		
		Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
	Sexual Harassment	NIL	NIL	NIL	NIL	NIL	NIL
	Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
	Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
	Forced Labour / Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
	Wages	NIL	NIL	NIL	NIL	NIL	NIL
	Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL
7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:						
		FY 2023-24			FY 2022-23		
	Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil			Nil		
	Complaints on POSH as a % of female employees/ workers	Nil			Nil		
	Complaints on POSH upheld	Nil			Nil		



8	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	
	There are internal complaint committees to address sexual harassment cases at registered offices. The tea estates have a grievance committee, anti-sexual harassment committee, assess and address the complaint, gender equality committee, and occupation health and safety committee. Regular awareness and training sessions are conducted to ensure that the employees are fully aware of the aspects of sexual harassment and of the redressal mechanism.	
9	Do human rights requirements form part of your business agreements and contracts? (Yes/No)	
	Yes, the Company addresses human rights issues through its own codes and procedures in compliance with applicable laws. AYCL adheres to the statutes of India such as Factories Act which embody human rights principles such as prevention of child labour, forced labour etc.	
10	Assessment for the year:	
		% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
	Child labour	Nil
	Forced/Involuntary labour	Nil
	Sexual harassment	Nil
	Discrimination at workplace	Nil
	Wages	Nil
	Others – Please specify	Nil
11	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.	
	No Corrective action is required to be taken. The registered offices and tea estates have anti-sexual harassment committees, gender equality committees, grievance committees, occupational health & safety committees.	
Leadership Indicators		
1	Details of a business process being modified/ introduced as a result of addressing human rights grievances/ complaints.	
	A Code of Conduct have been framed to capture matters relating to inter alia human rights. POSH trainings have been conducted across the Company to spread awareness relating thereto.	
2	Details of the scope and coverage of any Human rights due-diligence conducted.	
	Not applicable.	
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?	
	Our establishments are accessible to the differently abled and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.	
4	Details on assessment of value chain partners:	
		% of value chain partners (by value of business done with such partners) that were assessed
	Sexual harassment	Nil
	Discrimination at workplace	Nil
	Child labour	Nil
	Forced Labour / Involuntary Labour	Nil
	Wages	Nil
	Others – Please specify	Nil
5	Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.	
	Not applicable.	



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

Essential Indicators

1	Details of total energy consumption (in Gigajoules) and energy intensity, in the following format:		
		FY 2023-24	FY 2022-23
	From renewable sources		
	Total electricity consumption (A) KWH	9783221	31904.7
	Total diesel consumption LTR	442108	13190.04
	Total Petrol Consumption LTR	31977	165.12
	Total Coal Consumption KGS	3903327	125.03
	Total LPG Consumption KGS	3731.97	76.93
	Total Gas Consumption SCUM	2476612	83740.59
	Total Fuel Consumption (B) KWH	15640412	97297.71
	Energy consumption through other sources (C) KWH	15746.52	21.23
	Total energy consumption (A+B+C)	25439379.52	129223.64
	Energy intensity per rupee of turnover (GJ/INR) (Total energy consumed/ Revenue from operations)	0.0082	0.000039
	Energy intensity in terms of physical output		
Note: No independent assessment/ evaluation/assurance was not carried out by an external agency.			
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.		
	The entity does not have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.		
3	Provide details of the following disclosures related to water, in the following format:		
	Parameter	FY 2023-24	FY 2022-23
	Water withdrawal by source (in kilolitres)		
	(i) Surface water	24557	3381
	(ii) Groundwater	208773284.7	215407856.3
	(iii) Third party water	8665	2208
	(iv) Seawater / desalinated water	0	0
	(v) Others	543.16	74.84
	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	208807049.9	215413520.1
	Total volume of water consumption (in kilolitres)	167106032.5	140575555.4
	Water intensity per rupee of turnover (Water consumed / turnover)	0.054	0.037



4.	Provide details of the following details related to water discharged:		
	Parameter	FY 2023-24	FY 2022-23
Water discharged by destination and level of treatment (in kilolitres)			
(i)	To Surface water		
	- No treatment	1850	-
	- With treatment – please specify level of treatment	-	-
(ii)	To Groundwater		
	- No treatment	1076658	-
	- With treatment – please specify level of treatment	124150	-
(iii)	To Seawater		
	- 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)		1202658	-
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.			
5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.		
No			

6	Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:			
	Parameter	Please specify unit	FY 23-24	FY 22-23
	NOx	µg/m ³	18.42	2.22
	SOx	µg/m ³	5.06	1.21
	Particulate matter (PM)	µg/m ³	300	402.16
	Volatile organic compounds (VOC)	ppb	N/A	10
	Hazardous air pollutants (HAP)	AQI	58	47
	Particulate Matter (PM10)	µg/m ³	79.6	52.21
	Particulate Matter (PM2.5)	µg/m ³	47.9	37
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.				



7	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:			
	Parameter	Unit	FY 23-24	FY 22-23
	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 if available)	--	CO2: 129 mg/nm3	--
	Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 if available)	--	CO2: 132 mg/nm3	--
	Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	--	4.27 x 10 ⁻⁷	--
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.				
8	Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.			
	No, the entity does not have any project related to reducing Green House Gas emission.			
9	Provide details related to waste management by the entity, in the following format:			
	Parameter	FY 23-24	FY 22-23	
	Total Waste generated (in metric tonnes)			
	Plastic waste (A)	1035.3	406.56	
	E-waste (B)	0.03	0.02	
	Bio-medical waste (C)	119.5	400.051	
	Construction and demolition waste (D)	104.50	0	
	Battery waste (E)	14	100.031	
	Radioactive waste (F)	0	0	
	Other Hazardous waste. Please specify, if any. (G)	907	170.165	
	Other Non-hazardous waste generated (H). Please specify, if any.	611.23	33.16	
	(Break-up by composition i.e. by materials relevant to the sector)	N/A	4.9	
	Total (A+B + C + D + E + F + G + H)	2791.56	1114.887	
	For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
	Category of waste			
	(i) Recycled		Nil	Nil
	(ii) Re-used		Nil	Nil
	(iii) Other recovery operations		Nil	Nil
	Total		Nil	Nil
	For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
(i) Incineration		413	400.41	
(ii) Landfilling		727	704	
(iii) Other disposal operations		14.174	13.864	
Total		1154.174	1118.274	



	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.
10	<p>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.</p> <p>The entity has adopted integrated pest management (IPM), which is a sustainable approach to pest control that minimizes chemical pesticide use. IPM focuses on prevention, biological control, and targeted pesticide application as a last resort. This promotes eco-friendly practices and long-term sustainability in pest management, such as promoting the use of organic pesticides to reduce toxic chemical loads. The entity adheres to the Pollution Control Board (PCB) guidelines in storing and safely disposing of hazardous waste to PCB-authorized vendors. The filtration plant has been made in the outlet drain of the factory and gardens to minimize the discharge of hazardous wastes into natural bodies. Rainforest management policy is being followed in the estates. A centralized waste collection procedure is followed in all sites and the collected wastes are disposed of to the vendors authorized by the PCB.</p>

11	<p>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:</p>		
Sl. No.	Location of operations/offices	Type of operations	<p>Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.</p>
	<p>No destruction of the natural ecosystem is being done around the tea gardens as few of the Tea Gardens are located near the Reserve Forest. Training and awareness are being carried out from time to time about conservation and restoration of the natural eco system. No hunting is allowed within and around the garden area.</p>		

12	<p>Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:</p>					
	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
	None					
13	<p>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:</p>					
	<p>Yes, the entity is 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.</p>					

Since there are no further disclosable details with respect to matters prescribed under leadership indicators in connection to this principle, no separate section is provided in relation thereto.

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.	<p>a. Number of affiliations with trade and industry chambers/ associations- 6 (Six)</p>	
	<p>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.</p>	
Sl. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	ABITA - Assam Branch Indian Tea Association	State
2	ITA - Indian Tea Association	National
3	TRA - Tea Research Association	National
4	ACKS - Assam Chah Karmachari Sangha	State
5	ACMS - Assam Chah Mazdoor Sangha	State
6	TEA BOARD	State



2	Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.		
	Name of authority	Brief of the case	Corrective action taken
	Not Applicable		

Leadership Indicators						
1	Details of public policy positions advocated by the entity:					
	Sr. No.	Public policy	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
	Nil					

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.						
	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:						
	Sl. 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 INR)
Not applicable							
3	Describe the mechanisms to receive and redress grievances of the community.						
	The entity has various modes of communication where the community at large can raise their queries and grievances. These grievances or concerns can be sent over email or in writing by post at Company's address. As per the process, if any grievance is received, the same shall be properly enquired by the competent team/officer and resolved promptly to the satisfaction of the aggrieved. The Tea Estates has its own Grievance committees, where one may submit a complaint and the members.						
4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:						
		FY 23-24		FY 22-23			
	Directly sourced from MSMEs/ small producers	78		12.13			
Sourced directly from within the district and neighbouring districts	40		12.13				

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	
	Nil		NA	
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)
	-	NA	NA	NA



3	a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? Yes/No.				
	No, AYCL do not have any preferential procurement policy which gives preference to any supplier. Materials are sometimes sourced locally, including various MSME suppliers through GeM portal.				
	b. From which marginalized/ vulnerable groups do you procure?				
	As stated earlier that some of the suppliers of materials belong to MSME Categories. So, payment against procurement from MSME categories are prioritize.				
3	c. What percentage of total procurement (by value) does it constitute?				
	The total procurement of goods from MSME achieved during the FY2023-24 was 70.22%.				
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 shared (Yes/ No)	Basis of calculating benefit share
No					
5	Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge involved.				
	Name of authority		Brief of the Case		Corrective action taken
	Not applicable				
6	Details of beneficiaries of CSR Projects:				
	S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups	
	N/A	N/A	N/A	N/A	

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.						
	Complaints received from customers are sent to the concerned departments to investigate and provide resolution of the same. Corrective actions are taken to avoid reoccurrence of the cause of such complaints. Feedback is obtained from customers and SOPs are strictly followed to minimise the grievance of the Customers.						
2	% of products and services (by turnover) of your business carrying information relevant to consumers.						
	As a percentage to total turnover						
	Environmental and social parameters relevant to the product			100%			
	Safe and responsible usage			100%			
Recycling and/or safe disposal			100%				
3	Number of consumer complaints in respect of the following:						
		FY 23-24		Remarks	FY 22-23		Remarks
		Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
	Data privacy	Nil	Nil		Nil	Nil	
	Advertising	Nil	Nil		Nil	Nil	
	Cyber-security	Nil	Nil		Nil	Nil	
	Delivery of essential services	Nil	Nil		Nil	Nil	
	Restrictive Trade Practices	Nil	Nil		Nil	Nil	
	Unfair Trade Practices	Nil	Nil		Nil	Nil	
Other	Nil	Nil		Nil	Nil		



4	Details of instances of product recalls on account of safety issues:		
		Number	Reasons for recall
	Voluntary recalls	Nil	Nil
	Forced recalls	Nil	Nil
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 entity have a framework/ policy on cyber security and risks related to data privacy. The Board has adopted a Risk Management Plan for the Company which includes inter alia identification of elements of risks which may threaten the existence of the Company and specifically covers cyber security. Structures are present so that risks are inherently monitored and controlled. The Board of Directors has constituted a "Risk Management Committee" for laying down risk assessment and minimization procedures. A Risk Management Plan, inter alia covering cyber security, has been devised which is monitored and reviewed by this Committee.		
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 cases relating to advertising, and delivery of essential services; cyber security and data privacy of customers; or re-occurrence of instances of product recalls were raised during the reporting year.		
7	Provide the following information relating to data breaches:		
	a. Number of instances of data breaches		
	N/A		
	b. Percentage of data breaches involving personally identifiable information of customers		
	N/A		
	a. Impact, if any, of the data breaches		
	N/A		
	*Note: In line with the response given in Question 3(Principle 9) answer to this section is "Not Applicable".		

Leadership Indicators

1	Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
	Details of all our products are available on our website under the heading "Business".
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
	Brokers/dealer meets and also through product display at our website etc.

Kolkata
14th August, 2024

For and on behalf of the Board
Ananta Mohan Singh
Chairman & Managing Director