

Serial No.	P: Principle E: Essential L: Leadership	A	B	C	D	E
1	P1	Sustainable strategy at the SBU level is reviewed for corrective action periodically including actions on the unsustainable outcomes at the product / customer level / value chain	Sustainable strategy is prepared to set targets at entity level. The directors and KMPs are oriented accordingly.	Sustainable strategy at the SBU level is reviewed for corrective action periodically including actions on the unsustainable outcomes at the product / customer level.	Sustainable strategy at each SBU level along with targets. ERP based Information used for providing adequate training to the teams at the SBU level.	Sustainable strategy is prepared at the SBU level with orientation to directors, KMPs and senior management personnel
2	P2 E(1),(2)	Proposals for Capex/Investments in R&D in specific technologies to improve the environmental and social impacts of product and processes originate at the SBU level, approved at the entity level and monitored at the SBU level with detailed analysis of environmental and social impacts at the product / process and reported to the top management at the entity level with analysis of sustainable outcomes.	Significant Capex/Investments in R&D in specific technologies to improve the environmental and social impacts of product and processes are decided and monitored at the entity level.	Proposals for Capex/Investments in R&D in specific technologies to improve the environmental and social impacts of product and processes originate at the SBU level, approved at the entity level and monitored at the SBU / entity level.	Proposals for Capex/Investments in R&D in specific technologies to improve the environmental and social impacts of product and processes originate at the SBU level, approved at the entity level and monitored at the SBU level with detailed analysis of environmental and social impacts at the product / process and reported to the top management at the entity level with analysis of sustainable outcomes. Further, externalities of our product/ service usage are evaluated and embedded in the economic / environmental impact of R&D and Capex.	The nature of the business is such there are no significant environmental or social impacts and / or no investment / capex for related R&D
3	P(2)(L1)	Information with respect to recycled or re used input material is monitored at the SBU level and reported to the top management of the entity.	Information with respect to recycled or re used input material is monitored at the SBU level for performance management and analysed in terms of products / processes on the basis of information generated by the ERP	Nature of business is such that no recycled or re used input materials are used	Information with respect to recycled or re used input material is monitored at the entity level and reported accordingly	Information with respect to recycled input material is monitored at the SBU level for performance management and analysed in terms of products / processes on the basis of information generated by the ERP and the analysis is extended to take corrective action against unsustainable outcomes.
4	P(2)(L2)	Information with respect to significant packaging materials / products in terms of quantity of reclaimed, reused, recycled and safely disposed plastic materials and waste material is monitored at the entity level and reported accordingly	Information with respect to packaging materials / products in terms of quantity of reclaimed, reused, recycled and safely disposed plastic materials and waste material is monitored at the SBU level for performance management and analysed in terms of products / processes on the basis of information generated by the ERP	Information with respect to packaging materials / products in terms of quantity of reclaimed, reused, recycled and safely disposed plastic materials and waste material is monitored at the SBU level for performance management and analysed in terms of products / processes on the basis of information generated by the ERP. Further, the analysis is extended to take corrective action against unsustainable outcomes. It is also endeavoured to extend the framework to value chain partners.	Nature of business is such that no or negligible reclaimed, reused or recycled packaging material / products are used.	Information with respect to packaging materials / products in terms of quantity of reclaimed, reused, recycled and safely disposed plastic materials and waste material is monitored at the SBU level and reported to the top management of the entity.
5	P3	As an entity, we believe in ensuring welfare of the employees towards better performance and cost incurred for welfare of HR is tracked at the entity level.	We ensure the welfare of HR of all SBUs within the entity towards better performance, where cost incurred for the welfare of HR is tracked in the ERP systems at product / process levels for achieving improvement. Here any imbalance in the product or process sustainability with employee welfare is corrected. We endeavour to extend the framework to our value chain partners.	While ensuring the welfare of HR of all SBUs within the entity towards better performance, the cost incurred for welfare of HR is tracked and targets set for improvement SBU wise.	We ensure the welfare of HR of all SBUs within the entity towards better performance. The cost incurred for the welfare of HR is tracked in the ERP systems at product / process levels for achieving improvement.	We ensure the welfare of HR of all SBUs within the entity towards better performance. The cost incurred for the welfare of HR is tracked in the ERP systems at product / process levels for achieving improvement and any imbalance in the product or process sustainability with employee welfare is corrected.
6	P4	Material stakeholders are identified at the entity level based on their economic impact on the SBU's performance on the basis of a formal structure for stakeholder consultations	Material stakeholders are identified at the entity level based on their economic impact on the SBU's performance including the products & processes of the SBU. Targets are set for reducing unsustainable outcomes and monitored through ERP system.	Material stakeholders are identified at the entity level based on their economic impact on the SBU's performance including the products & processes of the SBU. Targets are set for performance improvement and monitored through ERP system.	Material stakeholders are identified at the entity level based on their economic impact on the SBU's performance including the products & processes of the SBU and targets are set for reducing unsustainable outcomes and monitored through ERP system. This framework is also extended to the value chain partners.	With our business complexities, we have identified our stakeholders with whom consultations take place from time to time and there is no formal structure for stakeholder consultations.

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7	P5	We have a policy which provides for zero tolerance for violation of human rights and adherence is monitored at the SBU level through ERP systems and impact on the SBU's performance at the product and process levels analysed and corrective action taken promptly	We have in place a formal structure and policy for respecting and promoting human rights at the entity level and at the SBU level the adherence is monitored and reported	Though we do not have a formal structure regarding respecting and promoting human rights, the subject is attached due importance at the entity level	Our zero tolerance policy for violation of human rights extends to the entire entity and monitored at the SBU level including impact on product, process and customers through ERP systems as well as necessary modifications effected at the SBU level for obtaining sustainable outcomes. This framework is also extended to the value chain partners wherever possible.	Our zero tolerance policy for violation of human rights extends to the entire entity and monitored at the SBU level including impact on product, process and customers through ERP systems as well as necessary modifications effected at the SBU level for obtaining sustainable outcomes.
8	P 6 E 1	Energy consumption both renewable and otherwise is metered or measured product wise / process wise. are measured through ERP to compute water cost between sustainable and non-sustainable products or services..	We meter and measure energy consumption for the entity as a whole source-wise (renewable and non-renewable). This is a material operational information reported with utmost diligence.	Energy consumption both renewable and otherwise is metered or measured product wise / process wise. are measured through ERP to compute water cost between sustainable and non-sustainable products or services in the entire value chain.	We measure energy consumption at each stage of the manufacturing / service process. This information is embedded into cost structure of the product costing through ERP as well as reporting.	We measure energy consumption at each stage of the manufacturing / service process and use the information for improvement. This information is used for performance improvement as well as reporting.
9	P 6 E 3	Water withdrawal and consumption is metered product wise / process wise and are factored in cost structure through. ERP. This is linked to set the sustainable business strategies .	Water withdrawal in our operations are material. We meter the water withdrawal meticulously at the entity as a whole'. This measurement is connected to the reporting data point	Water withdrawal and consumption is metered or measured product wise / process wise. are measured through ERP to compute water cost between sustainable and non-sustainable products or services..	Water withdrawal and consumption at each stage of the manufacturing / service process are measured for improvement. Measurement is done periodically for monitoring improvement as well as reporting.	There is no water withdrawal or in other words water withdrawal is negligible having regard to the nature of our business and operations. So we do not measure or report them
10	P 6 E 4	Water discharge is metered or measured product wise / process wise and are factored through ERP to compute water cost between sustainable and non-sustainable products or services..	Water discharge at each stage of the manufacturing / service process are measured for improvement. Measurement is done periodically for monitoring improvement as well as reporting.	There is no water discharge or in other words water discharge is negligible having regard to the nature of our business and operations. So we do not measure or report them	Water discharge is metered product wise / process wise and are factored in cost structure through. ERP. This is linked to set the sustainable business strategies .	Water discharge in our operations are material. We meter the water discharge meticulously at the entity as a whole'. This measurement is connected to the reporting data point
11	P 6 E 6	Non-GHG air emissions at each stage of the manufacturing / service process are measured for improvement. Measurement is done periodically for monitoring improvement as well as reporting.	Non-GHG air emissions product wise / process wise. are measured through ERP to differentiate between sustainable and non-sustainable products or services..	Non-GHG air emissions are significant. We measure the non-GHG air emissions meticulously at the entity as a whole'. This measurement is connected to the reporting data point	Non-GHG air emissions product wise / process wise and also at customer level are measured through. ERP. This is linked to set the sustainable business strategies in the value chain	There are no non-GHG air emissions or in other words non-GHG air emissions are negligible having regard to the nature of our business and operations. So we do not measure or report them
12	P 6 E 7	GHG air emissions are significant. We measure the GHG air emissions meticulously at the entity as a whole'. This measurement is connected to the reporting data point	All GHG air emissions product wise / process wise and also at customer level are measured through. ERP and cost accounting standards. This is linked to set the sustainable business strategies in the value chain	There are no GHG emissions of Scope 1 and 2 or in other words GHG said emissions are negligible having regard to the nature of our business and operations. So we do not measure or report them	GHG air emissions at each stage of the manufacturing / service process are measured for improvement. Measurement is done periodically for monitoring improvement as well as reporting.	GHG air emissions product wise / process wise. are measured through ERP to differentiate between sustainable and non-sustainable products or services applying cost accounting standards/
13	P 6 E 9	There are no waste generation or in other words waste generation are negligible having regard to the nature of our business and operations. So we do not measure or report them	Waste generated product wise / process wise. are measured through ERP to differentiate between sustainable and non-sustainable products or services applying cost accounting standards/	Waste generation in our type of operations are significant. We measure the waste generated meticulously at the entity as a whole'. This measurement is connected to the reporting data point	Waste generated product wise / process wise and also at customer level are measured through. ERP and cost accounting standards. This is linked to set the sustainable business strategies in the value chain	Waste generated at each stage of the manufacturing / service process are measured for improvement. Measurement is done periodically for monitoring improvement as well as reporting.
14	P 6 L 7	We assess the environment impact of the value chain partners based on materiality, Based on that assessment we report the percentage of value chain partners assessed.	Material value chain partners are assessed for environmental impact at our SBU level by extending our framework of assessment. The metrics used by us are modified and applied under principle 6 for our value chain partners.	Material value chain partners are assessed for environmental impact at our SBU level analysed further down at the product/ process / customer level. This is connected to the reduction of unsustainable partners	Material value chain partners are assessed for environmental impact at our SBU level. This analysis is extended further down at the product/ process / customer level on the basis of information through ERP.	We do not assess the environment impact of the value chain partners as we have assessed the materiality, Based on that assessment we do not report on the same being insignificant.
15	P 8 E 2	R&R projects are undertaken at the SBU level and they are monitored at the SBU level for progress and details reported to the top management at the entity level.	R&R projects that are undertaken are monitored at the entity level	Either we are not undertaking any R&R projects or we are looking at certain R&R projects	R&R projects are assigned a separate cost centre at the SBU level and they are monitored at the SBU level for their impact on products / processes using ERP and the details reported to the top management at the entity level.	R&R projects are assigned a separate cost centre at the SBU level and they are monitored at the SBU level for their impact on products / processes using ERP and the details reported to the top management at the entity level. Further, the R&R projects are also monitored to reduce unsustainable outcomes at the SBU level with top management oversight.

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16	P 8 E 4	Particulars of input materials sourced from MSME and / or within India are tracked and monitored at the SBU level through ERP systems and cost impact on the SBU's performance at the product and process levels analysed and evaluated. Further impact on sustainability is also analysed to reduce unsustainable outcomes measured with relevant cost management tool.	Particulars of input materials sourced from MSME and / or within India are tracked and monitored at the entity level for the purpose of reporting	Particulars of input materials sourced from MSME and / or within India are tracked and monitored at the SBU level through ERP systems and cost impact on the SBU's performance at the product and process levels analysed and evaluated. Further impact on sustainability is also analysed to reduce unsustainable outcomes measured with relevant cost management tool. This framework is also extended to the value chain partners, wherever possible	Particulars of input materials sourced from MSME and / or within India are tracked and monitored at the SBU level for the purpose of reporting	Particulars of input materials sourced from MSME and / or within India are tracked and monitored at the SBU level through ERP systems and cost impact on the SBU's performance at the product and process levels analysed and evaluated
17	P 9 E 1	We track the requisite information at the SBU level with data analysed at the product / process level flowing from the ERP system and report the information with cost impact to the top management at the entity level, so that unsustainable outcomes can be reduced. Further this framework is also extended to downstream value chain partners wherever applicable.	We track the requisite information at the SBU level with data analysed at the product / process level flowing from the ERP system and report the same to the top management at the entity level	We track the requisite information at the SBU level with data analysed at the product / process level flowing from the ERP system and report the information with cost impact to the top management at the entity level, so that unsustainable outcomes can be reduced	We track the requisite information at the SBU level and report the same to the top management at the entity level	We report the requisite information at the entity level
18	P 9 E 4	Information related to product recalls flow to the SBU from the ERP system and this is also analysed at the product/process/customer level and the cost impact reported to the management at the entity level	Product recalls, whether forced or voluntary, are decided at the SBU level and details reported to the management at the entity level	We do entertain complaints relating to product and endeavour to rectify the defects promptly. However, we do not have a documented formal policy to deal with product recalls, whether forced or voluntary.	Information related to product recalls flow to the SBU from the ERP system and the cost impact is also analysed at the product/process/customer level and reported to the management at the entity level. Further, analysis is carried out with respect to reasons at the product/ process/ customer level as also unsustainable outcomes so that corrective action can be taken.	Product recalls, whether forced or voluntary, are decided at the entity level