

Business  
Responsibility  
&  
**SUSTAINABILITY  
REPORT**  
2023-24

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of Listed Entity	:	L24129OR1981PLC001020
2.	Name of the Listed Entity	:	PARADEEP PHOSPHATES LIMITED
3.	Year of Incorporation	:	1981
4.	Registered office address	:	5 <sup>th</sup> Floor, Orissa State Handloom Weavers' Co-Operative Building, Pandit J.N Marg, Bhubaneswar – 751001
5.	Corporate Address	:	3 <sup>rd</sup> Floor, No. 28, Union Street, Off-Cubbon Road, Bangalore – 560001
6.	E-mail	:	cs.ppl@adventz.com
7.	Telephone	:	080-46812536
8.	Website	:	www.paradeepphosphates.com
9.	Financial year for which reporting is being done	:	1 <sup>st</sup> April 2023 to 31 <sup>st</sup> March 2024
10.	Name of the Stock Exchange(s) where shares are listed	:	(i) BSE Limited (ii) National Stock Exchange of India Limited
11.	Paid-up Share Capital	:	8,147,786,460
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	:	Mr. Susnato Lahiri Telephone : 080 46812500 Email : susnato.lahiri@adventz.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)	:	On standalone basis

### II. Products/services

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

S.N.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products	100%

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

S.N.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacture of urea and complex fertilizers	20121, 20122	100%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	22	24
International	NA	NA	NA

#### 17. Market served by the entity:

##### a. Number of locations

Location	Number
National (No. of States)	15
International (No. of Countries)	2

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

0.06%

**c. A brief on types of customers**

The Company serves a broad spectrum of customers, including agricultural retailers, distributors, farmers, cooperatives, government agencies and research institutions. With farmers as our core customers, we are dedicated to aligning our products with their specific needs and addressing the unique challenges they face. This commitment has helped us develop products that have positively impacted over 09 Million farmers' livelihoods.

**IV. Employees:**

**18. Details as at the end of Financial Year:**

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

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (B)	% (B/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1,467	1,401	96%	66	4%
2.	Other than Permanent (E)	-	-	-	-	-
3.	<b>Total Employees (D+E)</b>	1,467	1,401	96%	66	4%
<b>WORKERS</b>						
1.	Permanent (F)	931	913	98%	18	2%
2.	Other than Permanent (G)	-	-	-	-	-
3.	<b>Total Employees (F+G)</b>	931	913	98%	18	2%

**b. Differently abled Employees and workers:**

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (B)	% (B/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total differently abled employees (D+E)</b>	0	0	0	0	0
<b>DIFFERENTLY ABLED WORKERS</b>						
1.	Permanent (F)	0	0	0	0	0
2.	Other than Permanent (G)	0	0	0	0	0
3.	<b>Total differently abled workers (F+G)</b>	0	0	0	0	0

**19. Participation/Inclusion/Representation of women:**

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel (including Directors)	3	0	0%

**20. Turnover rate for permanent employees and workers**

	2023-24			2022-23			2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	9.5%	10.2%	8%	10%	9%	8%	5%	7%
Permanent Workers	14.3%	66.7%	40.5%	8%	18%	8%	5%	0	5%

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

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

S. No.	Name of the holding/ subsidiary / associate companies / Joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity
1.	Zuari Marco Phosphates Private Limited	Holding	56.08%	No
2.	Zuari Yoma Agri Solutions Limited	Joint Venture	50%	No

## VI. CSR Details

22. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes  
(ii) Turnover (in ₹ Million.): 115,751.2  
(iii) Net worth (in ₹ Million): 35,648.1

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	2023-24			2022-23		
		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 close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investor (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	2	0	NA	2	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers/ Consumers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Others (please specify)	Yes	0	0	NA	0	0	NA

\*Note: Details related to grievance redressal mechanism is covered in the Company's code of conduct and PoSH policy (<https://www.paradeepphosphates.com/investors/corporate-governance>).

For shareholders, the redressal mechanism is available at: <https://www.paradeepphosphates.com/investors/corporategovernance#investor-address>



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

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

S. No.	Material issue identified	Indicate whether risk or opportunity	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	Occupational health and safety (OHS)	<b>Risk</b>	Ensuring a safe and healthy workplace is crucial for employee welfare and productivity. Poor OHS measures can lead to accidents, illnesses, and a subsequent increase in labour costs due to lower productivity and higher medical expenses. Additionally, it can result in legal liabilities and regulatory fines.	Proactive measures are in place to implement an effective occupational health & safety programs at PPL.  Both the Company's plants (in Paradeep and Goa) are ISO 45001 certified, ensuring adherence to international standards for occupational health and safety. Robust safety procedures are in place, including detailed SOPs, regular health and safety training, and continuous monitoring. Initiatives like HIRA preparation, Hazop studies, process safety audit, including external safety audits & CICG inspection by Govt. of Odisha further strengthen safety measures.	<b>Negative:</b> Workplace incidents can harm the Company's reputation, leading to negative publicity and public perception issues. This can result in customer distrust, loss of business opportunities, and difficulties in attracting and retaining talent. Moreover, regulatory fines can add to financial burdens.
2	Chemical Safety	<b>Risk</b>	The production and handling of hazardous chemicals like phosphates and ammonia are integral to the Company's operations, but are inherently risky. Improper management of these substances can result in spills, leaks, and other accidents, posing severe risks to employee safety and the environment. Such incidents can attract regulatory scrutiny, environmental penalties, and disrupt our production processes.	Comprehensive SOPs and safety manuals detail safe handling procedures for chemicals. Regular training sessions, periodic safety audits, and the provision of adequate PPEs ensure a high level of preparedness among employees. These measures help them in identifying and mitigating hazardous conditions, ensuring compliance with safety standards.	<b>Negative:</b> Chemical safety incidents can severely damage the Company's reputation among the Company's stakeholders. Major accidents or environmental violations can disrupt operations, leading to production delays or shutdowns, thereby affecting financial performance. Cleanup costs and potential legal liabilities add further financial strain.

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S. No.	Material issue identified	Indicate whether risk or opportunity	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)
3	Business Ethics	<b>Opportunity</b>	Good governance and ethical conduct are fundamental to building stakeholder trust and sustaining long-term growth. Ethical practices help prevent legal issues, enhance corporate reputation, and ensure sustainable business operations.	The Company's Code of Business Conduct and Ethics underscores its firm stance against unethical practices, including bribery, gifts, insider trading, and harassment. The code also outlines clear escalation mechanisms for individuals to raise concerns or complaints, ensuring accountability and transparency.  To further cement its commitment to sustainability and responsible corporate governance, the Company has established an ESG Steering Committee. This committee plays a pivotal role in steering initiatives related to environmental stewardship, corporate social responsibility, and governance	<b>Positive:</b> Good corporate governance systems ensure the Company is managed in the interests of all shareholders. This can lead to increased investor confidence and better access to capital. Ethical conduct enhances customer loyalty and employee morale, contributing to overall business growth and financial stability.
4.	Environmental management	<b>Risk</b>	The industry we operate in is highly scrutinised for its environmental impact. Commitment to environmental protection and resource conservation is essential for sustainable operations and regulatory compliance. Non-compliance can lead to legal penalties, cleanup costs, and reputational damage.	The Company's manufacturing plants are ISO 14001 certified, indicating adherence to international environmental management standards.  Regular third-party energy audits and continuous monitoring help identify areas for improvement. Compliance with state and central pollution control board requirements is ensured at all times.	<b>Negative:</b> Non-compliance with environmental norms can result in significant financial repercussions, including fines, legal fees, and increased operational costs due to mandated corrective actions. Reputational damage can lead to loss of customer trust and business opportunities, further impacting financial performance.



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S. No.	Material issue identified	Indicate whether risk or opportunity	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)
5.	Inclusion and Diversity	<b>Opportunity</b>	A diverse and inclusive workforce fosters creativity and innovation, essential for solving complex problems and maintaining a competitive edge. In the agricultural sector, where diverse needs and challenges are prevalent, inclusivity can drive better product development and customer satisfaction.	For strong governance, the Company has a Board Diversity policy in place.  The Company's inclusive approach to talent attraction focuses on the right talent for the right role during recruitment, irrespective of the candidate's gender, religion, region.	<b>Positive:</b> A positive and inclusive work environment drives productivity and overall better performance, translating to improved financial outcomes. Additionally, a strong reputation for diversity and inclusion can attract top talent and enhance the Company's market position.
6.	Responsible Supply Chain	<b>Risk</b>	An efficient and resilient supply chain is critical for the uninterrupted production and meeting customer demands. Disruptions can lead to production delays, increased costs, and potential loss of market share.	We ensure supply chain resilience through various initiatives such as shifting to Molten Sulphur supply from IOCL to reduce carbon footprints and establishing a vendor evaluation system with ESG criteria.  Maintaining critical vendor partnerships and creating alternative domestic sources further secure our supply continuity.	<b>Negative:</b> A diversified supply chain builds resilience to disruptions such as natural disasters, geopolitical issues, or supplier problems. Having alternative suppliers or contingency plans ensures operational continuity, mitigating financial risks associated with supply chain disruptions.
7.	Community Relations	<b>Opportunity</b>	Building and maintaining positive relationships with local communities is essential for fostering mutual trust and support. Being a responsible corporate citizen it helps to ensure that our operations are welcomed and supported, which is crucial for sustainable growth and development.	The Company's CSR policy guides our efforts in community relations and development, focusing on livelihoods, education, health (WaSH), and the environment. By engaging in meaningful community initiatives, we aim to build trust and contribute to the well-being of the communities we serve.	<b>Positive:</b> Strong community relations enhance our reputation and brand image, improving our standing among consumers, investors, and other stakeholders. This can lead to increased customer loyalty and better investor relations.

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## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P	P	P	P	P	P	P	P	
		1	2	3	4	5	6	7	8	9
<b>Policy and management processes</b>										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	Details of the Company's policies can be found on our website: <a href="https://www.paradeepphosphates.com/investors/corporategovernance">https://www.paradeepphosphates.com/investors/corporategovernance</a>								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>• Environment Management Systems (ISO 14001:2015)</li> <li>• Occupational Health and Safety Management Systems (ISO 45001:2018)</li> <li>• Energy Management System (ISO 50001-2018)</li> <li>• Quality Management System (ISO 9001:2015)</li> <li>• Good Manufacturing Practice (GMP) Compliant Facilities</li> <li>• Protect and Sustain Certification (International Fertilizer Association (IFA))</li> </ul>								
5.	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	<p>We are focused on setting specific targets for key social and environmental parameters in each of the below sub-themes within September of 2024.</p> <ul style="list-style-type: none"> <li>• Diversity and Inclusion</li> <li>• Human Capital Development</li> <li>• Community Relations</li> <li>• Responsible Supply Chain</li> </ul>								





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6.	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> <li>• Corporate Governance/ Risk Management</li> <li>• Cybersecurity / Digitisation</li> <li>• GHG and Climate Change</li> <li>• Air Emissions and Biodiversity</li> <li>• Water Management</li> <li>• Waste Management</li> <li>• Product Stewardship</li> <li>• Customer Relationship</li> </ul> <p>We are in the process of setting targets and will be reporting progress against them in the future.</p>
<b>Governance, leadership, and oversight</b>		
7.	<p>Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.</p> <p>'PPL continues to play a key role in India's fertilizer industry, and we take our responsibility seriously. Our focus remains on innovative and affordable solutions for farmers as we aim to contribute significantly to India's agricultural growth, food security, and rural prosperity. This mission guides our continuous improvement in environmental, social, and economic performance.</p> <p>We've made real progress in embedding sustainability across our organisation. Our multiple ISO certifications including ISO 9001, 14001, 50001, 45001, and product steward excellence certificate demonstrate our commitment to quality, environmental management, energy efficiency, safety, and information security. Over the past year, we've updated our policies, introduced new ESG initiatives, and improved our data management. Our annual sustainability and BRSR reports reflect these efforts transparently.</p> <p>Building on our existing sustainability framework, we're now enhancing our supply chain resilience. We're implementing a comprehensive program to evaluate and build capacity among our key suppliers, aiming to create a more responsible and sustainable supply network. Beyond compliance, we're actively reducing our carbon footprint, improving employee wellbeing, and supporting local communities. Innovation and thoughtful decision-making are crucial as we work to create lasting positive impact.</p> <p>As we move forward, we'll continue to focus on transparency, continuous improvement, and creating value for all our stakeholders. We believe this approach will contribute to a more sustainable and food-secure India'.</p> <p>Mr. N Suresh Krishnan Managing Director</p>	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies).	Mr. N Suresh Krishnan 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.	Yes. The Company has established an ESG Steering Committee composed of senior management to oversee environmental, social, and governance matters across the organisation. This committee provides the Board of Directors with quarterly updates on ESG priorities and the progress achieved.
		For detailed information on objectives, duties, and responsibilities, please visit: <a href="https://www.paradeepphosphates.com/uploads/content/ppl-esg-steering-committeecharter-09022023.pdf">https://www.paradeepphosphates.com/uploads/content/ppl-esg-steering-committeecharter-09022023.pdf</a>
10.	Details of Review of NGRBC by the Company: Subject for Review  Performance against above policies and follow up action  Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee Frequency (Annually / Half yearly/ Quarterly / Any other – please specify) <b>P P P P P P P P P P P P P P P P P P P</b> <b>1 2 3 4 5 6 7 8 9 1 2 3 4 5 6 7 8 9</b> The Company's policies are periodically reviewed by Department heads, Directors, Board committees, or Board members as needed. The Board also evaluates the BRSR annually. All units of the Company are in compliance with statutory requirements.
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	<b>P P P P P P P P P</b> <b>1 2 3 4 5 6 7 8 9</b> No, the Company's policies are not audited or evaluated by external agencies. These policies are reviewed by various committees of the Board of Directors, and the Board periodically reviews and amends them to incorporate statutory and business requirements.

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

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



**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

**PRINCIPLE 1 - Business 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	1	The orientation programme was conducted for three directors. Out of which two directors were given a walk through of the Paradeep plant and information on various ESG and CSR activities that the Company is doing were informed to them.	37.5%
Key Managerial Personnel	1	Company's overall business growth, performance in ESG and sustainability, corporate governance practices.	74.13%
Employees other than Board of Directors and KMPs	347	<ol style="list-style-type: none"> <li>1. Governance, Ethics, and Transparency - 1 session Focus: Ethical conduct, Whistleblower mechanisms</li> <li>2. Product Responsibility and Value Chain : 223 sessions Focus: Product lifecycle management (including disposal &amp; recycling), waste management, R&amp;D, sustainable sourcing, responsible marketing, and product safety.</li> <li>3. Employee Well-being: 28 sessions Focus: Health &amp; safety, diversity, career development, workforce composition (including unions), and welfare measures.</li> <li>4. Human Rights: 1 session Focus: Commitments to human rights, fair labor practices, and prevention of abuses in operations and supply chain.</li> <li>5. Environment - 63 session Focus: Resource management, energy use, air &amp; GHG emissions, waste management, water sources, and biodiversity.</li> <li>6. Public Policy Advocacy - 1 session Focus: Evangelise public policy, focus areas, and alignment with sustainable development goals</li> <li>7. Customer Relations - 6 sessions Focus: Customer satisfaction, data privacy, and responsible advertising</li> </ol> <p>Impact: The training and awareness programs significantly enhanced employees' understanding of ethical practices, environmental stewardship, and product responsibility. This led to improved compliance, reduced environmental impact, and better alignment with the company's sustainability and governance goals.</p>	100%

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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
Workers	464	<p>1. Employee Well-being: 353 sessions Focus: Health &amp; Safety, Workforce Composition.</p> <p>2. Product Responsibility and Value Chain : 51 sessions Focus: Product lifecycle management (including disposal &amp; recycling), waste management, R&amp;D, sustainable sourcing, responsible marketing, and product safety.</p> <p>3. Environment: 55 sessions Focus: Resource management, Waste disposal.</p> <p>4. Customer Relation - 5 sessions Focus: Customer satisfaction, data privacy, and responsible advertising.</p> <p>Impact: The training sessions contributed to increased awareness of health and safety standards, responsible product management, and environmental care. This resulted in safer working conditions, more efficient resource use, and heightened responsibility in waste management practices.</p>	76.44%

\*The company is in the process of formalizing a training calendar for the Board of Directors, KMPs and employees at large.

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):**

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (₹)	Brief of the Case	Has an appeal been
Penalty/ Fine	P1	The Department of Legal Metrology, Medchal – Malkajgiri District, Telangana	50,000	Deficiency in the quantity contained in the two bags. (below the Maximum Permissible prescribed in the Legal Metrology Act, 2009).	No
Settlement, compounding fees				Nil	
	Non-Monetary				
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial Institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Nil		
Punishment			Nil		



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3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary on non-monetary action has been appealed.

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
Nil	

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 Company has an Anti-bribery and anti-corruption policy in place and it applies to everyone working with us, including management, staff at all levels, directors, employees (permanent, fixed-term, or temporary), consultants, contractors, casual workers, agency staff, agents, and anyone associated with us or our subsidiaries. This commitment is integral to our code of conduct as well and explicitly prohibits accepting, soliciting, agreeing to receive, promising, offering, or giving bribes or any other improper payments, direct or indirect, in all dealings with customers, suppliers, government officials, international agencies or any entity:

For more details, please visit, PPL's ABAC Policy: <https://www.paradeepphosphates.com/uploads/content/anti-bribery-anti-corruption-abac-policy.pdf>

Code of Business Conduct and Ethics: <https://www.paradeepphosphates.com/uploads/content/code-of-business-conduct-and-ethics-coc.pdf>

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

	2023-24	2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	2023-24		2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	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 conflict of interest.

Not Applicable

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

Particulars	2023-24	2022-23
Number of days of accounts payables	60.36	65.77

\*Accounts payable excludes allowances for Rebates / Incentives expected to be settled in cash with customers

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:

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Parameter	Metrics	2023-24	2022-23
<b>Concentration of Purchases*</b>	a. Purchases from trading houses as % of total purchases	32.19%	27.21%
	b. Number of trading houses where purchases are made from	14	13
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	97.44%	96.93%
<b>Concentration of Sales*</b>	a. Sales to dealers / distributors as % of total sales	100%	100%
	b. Number of dealers / distributors to whom sales are made	5,648	5,124
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	5.4%	6.1%
<b>Share of RPTs in</b>	a. Purchases (Purchases with related parties / Total Purchases)	45%	44%
	b. Sales (Sales to related parties / Total Sales)	6%	7%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

## Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Nil	Nil

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

Yes, the Company has a Code of Business Conduct and Ethics that addresses conflicts of interest, applicable to all employees, including the Board of Directors. To manage conflicts of interest, Directors must avoid conflicts between personal and company interests, disclose any conflicts, and exclude themselves from related decisions. They need Board approval to work for competitors but can serve on other group company boards without prior approval. Gifts or entertainment over five thousand Rupees are prohibited if they create potential conflicts. Directors must use company assets according to policy, and disclosures under Section 184 of the Companies Act, 2013, are deemed sufficient. If a potential conflict arises, individuals must disclose all relevant information and seek guidance from their immediate superior and/or the Chairman of the Audit Committee. The Company will then take necessary actions to resolve the conflict.

Please refer to the Code for more details: <https://www.paradeepphosphates.com/uploads/content/code-of-business-conduct-and-ethics-coc.pdf>

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

## Essential Indicators

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

	2023-24	2022-23	Details of improvements in environmental and social impacts
Research & Development (R&D)	100%	100%	1. Conducted a study on manufacturing of Phospho Gypsum based customised Fertilizer in order to prepare a product which is basic in nature to make it suitable for acidic soil.



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	2023-24	2022-23	Details of improvements in environmental and social impacts
Capex	10%	25%	<p>2. A project was initiated wherein phosphogypsum waste from fertilizer industries was combined with dried biomass and pyrolyzed to produce a value-added biofertilizer enriched with potassium and carbon. This process not only neutralised the waste but also generated additional valuable products like pyroligneous liquid and syngases, enhancing the sustainability of the fertilizer industry</p> <p>3. We are focussed on focused on waste heat recovery systems to meet our primary energy needs instead of completely relying on fossil fuels. This has significantly prevented potential direct GHG emissions and reduced our operating costs.</p> <p>4. During 2023-24, in our operations we have replaced 26 numbers of old LT motors with new Energy efficient motors.</p>

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

Yes, we have established robust procedures for sustainable sourcing through a comprehensive supplier assessment framework. Currently, implementation is underway. This framework evaluates our suppliers based on Environmental, Social, and Governance (ESG) criteria, aiming to minimise risks and enhance transparency in the supply chain. The process involves screening suppliers, requiring adherence to PPL's supplier code of conduct, and conducting risk assessments using ESG questionnaires. The framework, which undergoes regular senior management review, allows for informed decision-making on supplier engagement and promotes sustainable practices throughout our supply chain. Additionally, we will conduct awareness sessions to guide the suppliers in improving their ESG performance, ultimately fostering a stronger commitment to sustainability principles.

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

NA

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

**a) Plastics (Including packaging) –**

PPL handles all plastic waste in accordance with the Plastic Waste Management Rules, 2016, and any subsequent amendments. Pre-consumer plastic waste generated within the factory premises, such as packaging for raw materials and waste bags produced during the packing of fertilizers, is collected and stored in designated yards or bins allocated specifically for plastic waste. The Company then collaborates with an authorised recycler approved by the Goa State Pollution Control Board for proper disposal of the collected plastic waste. Additionally, PPL has implemented Extended Producer Responsibility (EPR) compliance for packaging products, as per the Plastic Waste Management Rules, 2016.

**b) E-Waste –**

PPL manages all e-waste in compliance with the E-Waste Management Rules, 2016. A dedicated shed is maintained for the storage of e-waste to ensure proper handling. All e-waste generated is sold exclusively to dismantlers or recyclers authorised by the Goa State Pollution Control Board. Records are meticulously maintained in accordance with the E-Waste Management Rules, 2016, and annual returns in Form 3 are submitted to the Goa State Pollution Control Board each year.

**c) Acid Batteries –**

The Company has a buyback policy with vendors for used lead-acid batteries.

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## d) Hazardous waste –

Hazardous waste generated from various plant areas is collected in closed MS drums or barrels and stored in designated areas within the hazardous waste shed. Labels, as per Form 8 of the Hazardous Waste Management Rule 2016, are affixed to the drums or containers for disposal. Chemical sludge from the effluent treatment plant is dried in sludge drying beds and then fully recycled into the NPK-A and NPK-B plants. The management of hazardous waste adheres to a Standard Operating Procedure.

## e) Other waste such as metal scrap, waste activated carbon, rubber scrap etc.-

Solid waste is segregated into separate bins. Bio-degradable waste is collected in green bins, non-bio-degradable waste in blue bins, and oil-containing waste in gray bins.

- Bio-degradable waste from canteens, offices, and households in the township is sent to a vermicomposting unit at PPL premises, producing organic manure (bio-fertilizer).
- Non-bio-degradable waste generated at PPL is sent to Goa Waste Management Corporation Limited for co-processing, recycling, or disposal.
- Construction debris is used for backfilling material in structures, building foundations, and road making.
- Sand from filters is similarly used for backfilling and road construction projects.

**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 and address the same.**

Yes, EPR is applicable to PPL's activities under the Plastic Waste Management Rules, 2016.

- We strictly adhere to all relevant environmental regulations and guidelines for handling and disposing of plastics and packaging. Paradeep Phosphates Limited is registered with the Central Pollution Control Board (CPCB) as a Brand Owner EPR for the disposal of plastic waste generated by PPL's products.
- We are committed to reducing end-user plastic waste and setting an example for other companies. PPL collaborates closely with GEM Enviro Management Private Limited, a Waste Management Agency specialising in the collection and aggregation of various packaging waste types across India, using technology to streamline the process.
- This collaboration with GEM helps PPL fulfil its EPR compliance requirements as stipulated under the Plastic Waste Management Rules, 2016, and its amendments in 2018. It also demonstrates our leadership in managing post-consumer plastic waste.

### Leadership Indicators

**1. Has the entity conducted Life Cycle Perspective/Assessment (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No). If yes, provide details in the following format?**

No, life cycle assessment was not conducted for any of our products during the reporting period.

**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/Assessment (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Not applicable, since life cycle assessment was not conducted during the reporting period.

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

Indicate input material	Recycled or re-used input material to total material	
	2023-24	2022-23
Phosphogypsum for Zypmite production	1.36%	1.01%



**4. Of the products and packaging reclaimed at end of life of products, amount ([In Metric Tons (MT)] reused, recycled, and safely disposed, as per the following format:**

Not applicable

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

Not Applicable

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

**Essential Indicators**

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

Category	Total (A)	% of employees covered by									
		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)
<b>Permanent employees</b>											
Male	1401	1401	100%	1401	100%	0	0%	1062	76%	0	0%
Female	66	66	100%	66	100%	56	85%	0	0%	0	0%
<b>Total</b>	<b>1467</b>	<b>1467</b>	<b>100%</b>	<b>1467</b>	<b>100%</b>	<b>56</b>	<b>4 %</b>	<b>1062</b>	<b>72%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent employees</b>											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Category	Total (A)	% of workers covered by									
		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)
<b>Permanent workers</b>											
Male	913	913	100%	913	100%	0	0%	350	38%	0	0%
Female	18	18	100%	18	100%	8	44%	0	0	0	0%
<b>Total</b>	<b>931</b>	<b>931</b>	<b>100%</b>	<b>931</b>	<b>100%</b>	<b>8</b>	<b>1%</b>	<b>350</b>	<b>38%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent workers</b>											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Particulars	2023-24	2022-23
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.03%	0.02%

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## 2. Details of retirement benefits:

Benefits	2023-24			2022-23		
	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	5%	24%	Y	7%	Nil	Y
Others-please specify	100%	100%	Y	100%	100%	Y

## 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/No)

Yes

## 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/No)

Yes, we are an equal opportunity employer. When recruiting, developing, and promoting our employees, our decisions are based solely on performance, merit, competence, and potential. We have fair, transparent, and clear employee policies that promote diversity and equality, in accordance with applicable laws and the provisions of the Company's Code of Conduct. This can be accessed at: <https://www.paradeepphosphates.com/uploads/content/codeofbusinessconductandethicsnew1677899628.pdf>.

## 5. Return to work &amp; 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	100%	100%	80%	100%
Female	100%	100%	65%	100%
<b>Total</b>	100%	100%	72%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes, the Company has a robust grievance redressal mechanism to address employee concerns and foster open communication. This system uses a three-tier escalation process to ensure timely resolution, allowing employees to address issues through various channels, thereby promoting transparency and accountability. Contractual workers have access to a Grievance Redressal Mechanism forum, where they can directly approach their immediate Head, Supervisor, or Manager for resolution. Additionally, the Company's Whistle Blower Policy provides a platform for Directors and Employees to report concerns related to unethical behaviour, fraud, or violations of the Code of Conduct and Ethics.

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

Category	2023-24			2022-23		
	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)	% (C/D)
<b>Total Permanent Employees</b>						
Male	1,401	367	26%	1,412	404	28%
Female	66	20	30%	64	19	29%
<b>Total Permanent Workers</b>						
Male	913	913	100%	992	992	100%
Female	18	18	100%	18	18	100%

**8. Details of training given to employees and workers:**

Category	2023-24					2022-23				
	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)
<b>Employees</b>										
Male	1,401	954	68.09%	1,093	78.02%	1,412	802	56%	1,018	72%
Female	66	42	63.64%	34	51.52%	64	25	39%	9	15%
<b>Total</b>	<b>1,467</b>	<b>996</b>	<b>67.89%</b>	<b>1,127</b>	<b>76.82%</b>	<b>1,476</b>	<b>827</b>	<b>56%</b>	<b>1,027</b>	<b>70%</b>
<b>Workers</b>										
Male	913	913	100%	0	0%	992	992	100%	-	-
Female	18	18	100%	0	0%	18	18	-	-	-
<b>Total</b>	<b>931</b>	<b>931</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>1,010</b>	<b>1,010</b>	<b>100%</b>	<b>-</b>	<b>-</b>

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

Category	2023-24 (Current Financial Year)			2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1401	1034	73.80%	1,412	1,412	100%
Female	66	46	69.70%	64	64	100%
<b>Total</b>	<b>1467</b>	<b>1080</b>	<b>73.62%</b>	<b>1,476</b>	<b>1,476</b>	<b>100%</b>
<b>Workers</b>						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

**10. Health and safety management system:**

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

Yes. Our approach to workforce health and safety focuses on proactive risk identification

and embedding a safety-oriented culture. Both of our manufacturing units, Paradeep in Odisha and Zuarinagar in Goa, are certified under ISO 45001:2018, an internationally recognised occupational health and safety management framework. This certification covers 100% of our entity, including both regular employees and our contractors.

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

We employ a comprehensive approach to identify work-related hazards and assess risks on both a routine and non-routine basis. This strategy involves active participation from senior executives, zonal safety members, and contract workers. We utilise Hazard Identification and Risk Assessment (HIRA) as a foundational step in our safety management process.

- Routine safety measures include conducting thorough Why-Why analysis and process safety audits, often involving external agencies for unbiased observations. The Company also undergoes inspections by the Government of Odisha's CICG (Chief Inspectorate of Factories) to ensure adherence to safety standards.
- Hazard and Operability (HAZOP) studies and Quantitative Risk Assessments (QRA) provide deeper insights into potential risks, guiding the creation of Standard Operating Procedures (SOPs), Operational Control Procedures (OCP), and Safety Management Plans (SMP).
- For non-routine activities involving higher risk levels, we conduct job safety analysis (JSA) to thoroughly assess and mitigate potential hazards. We have a Safety Mobile App for instant recording and sharing of unsafe observations.
- Safety touch initiatives and safety hot spots are implemented to identify unsafe conditions and vulnerable areas on the shop floor.
- Dedicated safety officers carry out daily inspections to ensure continuous monitoring of safety protocols.
- The Company sets Accident Prevention Plans with safety targets, actively overseen by Heads of Departments (HOD) and Heads of Sections (HOS).

- Regular surveys are conducted to understand employees' safety concerns.
- A cross-functional team performs monthly inspections of the plant and contractors' sheds to inspect tools and equipment.
- Additionally, a Task Force Committee focuses on workplace safety, guiding personnel to adhere to SOPs and enforce safe practices during shutdown procedures.
- Employee participation in safety improvements is encouraged through strategically placed suggestion boxes.
- Quantitative risk assessment was conducted by M/s. Det Norske Veritas (DNV)-Hyderabad.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

Yes. The Company has established a centralised committee system for workers to raise concerns about work-related hazards. This includes the Central Safety Committee (Apex Safety Committee) and Zonal Safety Committees (Sub-Safety Committees), which are crucial for fostering a culture of safety and accountability. Regular monthly safety meetings conducted by contractors provide a platform for addressing workers' concerns directly. Safety suggestion boxes placed at the gates and canteen offer an anonymous feedback mechanism, ensuring that every voice can be heard without fear of reprisal.

Additionally, mass safety responsiveness sessions (Safety Mann Ki Baat) are organised every third Thursday of the month, reinforcing the importance of safety in daily operations. Concerns can also be raised during safety theme meetings and morning safety pep talks, providing multiple avenues for workers to engage in the safety dialogue. These measures are not just procedural but are integral to creating a proactive safety culture at PPL.

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

Yes



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

Safety Incident/ Number	Category	2023-24	2022-23
Lost time Injury Frequency Rate (LTIFR) (per one million-person injuries)	Employees	0.57	0
	Workers	0.07	0.13
Total recordable work-related injuries (LTA)	Employees	19	0
	Workers	1	1
No. of fatalities	Employees	0	0
	Workers	1	3
High consequences work-related injury or ill-health (excluding fatalities)	Employees	0	1
	Workers	0	3

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

**Leadership & Responsibility**

1. Sectional heads are responsible for ensuring the safety and health of workers under their control. The unit head is committed to the safety and health of factory workers and the general public in the vicinity.
2. Safety Officers coordinate between sectional heads and the unit head, acting as catalysts for safety-related matters.
3. Every HOS/HOD sets an accident prevention plan, including reporting near misses, first aid cases, and identifying unsafe actions/conditions.

**Awareness**

4. An annual safety training calendar is formulated, with monthly status reports sent to the safety department.
5. A daily safety briefing is held at the entry gate for contractors and safety staff.
6. Periodic safety awareness sessions, known as 'Gyaan Sabha,' are organised for all employees. On-the-job safety training and mobile safety training at work spot are also ensured.
7. Supervisors conduct regular safety-related training sessions, including monthly safety meetings with business partners.

8. Audio visual safety induction is provided in Odia, Hindi and English languages for new entrants.
9. Monthly recognition is given to an individual for their contributions to the Safety Committee (CSC) to acknowledge efforts in promoting and enhancing safety.
10. Safety Buddies program: The Company has implemented a comprehensive Safety Buddies program, adopting and mentoring 7 smaller industries to improve their safety standards through knowledge sharing, training, and resource support.

**Systems & Signage**

11. The Energy Management System (ISO 50001) and 5S certification, focusing on Sort, Straighten, Shine, Standardise, and Sustain, have been implemented to ensure high-quality housekeeping and a safe physical environment at the workplace. An advanced fire detection system, featuring optical smoke detectors, response indicators, hooters with flashers, and a repeater panel, has been installed at the Navratna Building and emergency control room.
12. New road safety signs, such as cat eyes, median markers, delineators, spring posts, thermoplastic paint, and tree reflectors, have been placed inside the plant.
13. A water pond has been constructed at the SAP plant for emergency acid splash situations.
14. Well-maintained workplace model AAINAA (Advance Action in Industries to Abate Accidents) implemented in 9 locations for a better work environment.
15. STK, GPS, satellite phones, communication earmuffs, and LED displays have been installed near the entry gate to enhance safety awareness. Use of technology like GPS in hazardous tankers and thermal imaging cameras to inspect electrical gadgets.
16. Safety rules are prominently displayed throughout the facilities.
17. New heavy vehicle drivers are required to sign a road safety declaration upon entry. First Aid & Safety Equipment.
18. High priority is given to health and hygiene monitoring at the workplace.

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19. Periodic medical checkups are held for employees' health assessment and occupational disease monitoring.
20. Well-equipped hospital on campus provides round-the-clock health services to employees and their families.
21. Diphoterine solution is available in all sections for immediate treatment in case of chemical splashes to the eyes or body.
22. Burn-free first aid kits and blankets have been distributed to all sections.
23. Cooling vests are provided to support workers in high-temperature, high-humidity areas, and confined spaces.
24. Personal Protective Equipment (PPE) is provided to workers to ensure their safety and protection within the plant.
28. Each section head prepares an accident prevention plan and submits it to the Ministry of Labour, Government of Odisha.
29. Government 10-points action plan is implemented, including Annual Safety Calendar, Safety Touch, Safety Hot Spots, and Use of Technology.
30. Various safety exhibitions and promotional activities are organised, such as Road Safety Week, National Safety Week, Odisha Disaster Preparedness Day, and National Electrical Safety Week.

**Assessments****Response Teams & Training**

25. Employees, contractors, and security personnel receive training on emergency preparedness.
26. A recently formed committee conducts monthly inspections of lifting tools and tackles.
27. A cross-functional team assesses the condition of lifting tools, tackles, slings, and wire ropes within the plant.
31. Audit was performed by Dupont certified executive from M/s. OCP-Morocco.
32. Hygiene & Ergonomics survey was performed by M/s. Arvind Consultancy, Raipur.
33. Audit (Internal, External, CICG), Ventilation & Illumination Survey were also conducted during the year.
34. We also conducted a Process Safety Management gap assessment.

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

	2023-24			2022-23		
	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	0	0
Health & Safety	0	0	0	0	0	0

**14. Assessments for the year:**

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

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

Not Applicable



**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

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

The Internal auditor conducts regular audits and a yearly audit is performed by the Statutory Auditors of the Company.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment)

Category	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	
	2023-24	2022-23	2023-24	2022-23
Employees	01	01	00	00
Workers	01	03	01	02

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)

Yes

5. Details of assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	Nil
Working Conditions	Nil

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

Not Applicable

**PRINCIPLE 4 - Business should respect the interest of and be responsive to all its stakeholders**

**Essential Indicators**

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

Our process for identifying key stakeholders involves recognising those who play a critical role in our business success and value creation. We prioritise stakeholders such as employees, customers, suppliers, investors, shareholders, regulators, and community members.

We engage in regular and meaningful dialogues with these groups to foster collaboration and gather insights. This ongoing interaction ensures that our business strategy aligns with stakeholder expectations and enables us to take timely actions to sustain and enhance value.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Employees	No	<ul style="list-style-type: none"> <li>- Satisfaction surveys</li> <li>- Grievance redressal</li> <li>- Annual engagement activities</li> <li>- Meetings with employee associations and unions</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- To inform about employees' well-being initiatives</li> <li>- For training and development</li> <li>- To address employees' grievances</li> <li>- Intimation regarding the Company's progress and growth plans</li> </ul>
Customers	No	<ul style="list-style-type: none"> <li>- Annual customer meet</li> <li>- Zonal customer meet</li> <li>- Customer interactive meet</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- Ensuring customer satisfaction and needs are met</li> <li>- Resolving customer grievances</li> <li>- Information about products, its use and benefits</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>- Supplier meets</li> <li>- Industry conclave</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- Ensuring business ethics and alignment with organisational values</li> <li>- Ensure quality of material is met</li> <li>- Integration of ESG aspects into supplier operations</li> </ul>
Investors/ Shareholders	No	<ul style="list-style-type: none"> <li>- Investor meets</li> <li>- Press conferences</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- To provide updates on the Company's business and financial performance</li> <li>- Regarding growth and future strategy</li> </ul>
Government and Regulatory authorities	No	<p>Through MoUs</p> <ul style="list-style-type: none"> <li>- Quarterly</li> <li>- Progress Report</li> <li>- Annual Report</li> </ul>	Regular and on a continuous basis	<ul style="list-style-type: none"> <li>- Regarding clarification on guidelines and advice on technical/regulatory points</li> <li>- To share updates on the Company's initiatives to ensure alignment with regulatory requirements</li> </ul>





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Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
NGOs/ Community members	Not all stakeholder groups are considered vulnerable. (In the local community, the Company works with the lower socioeconomic section of society)	- Project Meetings - Annual Reviews	Event driven and on need basis	- Provide support to NGOs for social upliftment - Ensure communities we operate in are supported through a network of NGOs - Creating shared value

**Leadership Indicators**

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

There is a regular and systematic dialogue in place with stakeholders, where their feedback on pertinent issues is gathered. Periodic reviews of the stakeholder engagement process and responses from the engagement help us stay aligned with evolving stakeholder expectations and emerging issues. This feedback is documented and communicated to the Board, which ensures that they are fully informed of stakeholder concerns and insights.

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

Yes, stakeholder consultation is integral to our process for identifying and managing environmental and social topics. In 2021-22, we conducted a materiality assessment, which helped us pinpoint and prioritise the most significant environmental, social, and governance (ESG) issues relevant to our business, stakeholders, and long-term sustainability. These insights guided us in developing robust management strategies and risk mitigation techniques. We transparently disclose these strategies, along with our progress, in our annual sustainability report.

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

We engage with marginalised and vulnerable community stakeholders through various CSR initiatives. Our focus areas include education, livelihood improvement, healthcare, environmental sustainability, and farmer collaboration, all aimed at creating positive social impact.

## Business Responsibility &amp; Sustainability Report (Contd.)

**PRINCIPLE 5 - Businesses should respect and promote human rights.****Essential Indicators**

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

Category	2023-24			2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (A)	No. of employees / workers covered (B)	% (B/A)
<b>Employees</b>						
Permanent	1,467	302	20.59%	1,476	635	43%
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	<b>1,467</b>	<b>302</b>	<b>20.59%</b>	<b>1,476</b>	<b>635</b>	<b>43%</b>
<b>Workers</b>						
Permanent	931	262	28.14%	527	269	51%
Other than permanent	-	-	-	-	-	-
<b>Total Workers</b>	<b>931</b>	<b>262</b>	<b>28.14%</b>	<b>527</b>	<b>269</b>	<b>51%</b>

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

Category	2023-24					2022-23				
	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)	No. (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	1401	0	0%	1401	100%	1,412	0	0%	1,412	100%
Female	66	0	0%	66	100%	64	0	0%	64	100%
<b>Other than Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Workers</b>										
<b>Permanent</b>										
Male	913	0	0%	913	100%	992	0	0%	992	100%
Female	18	0	0%	18	100%	18	0	0%	18	100%
<b>Other than Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

- a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BOD)	4	1,455,000	1	310,000
Key Managerial Personnel	3	8,439,000	Nil	NA
Employees other than BOD and KMP	1,415	930,838	49	785,907
Workers	913	346,161	18	349,772

\* Sitting fees and Commission paid to one female director.



Business Responsibility & Sustainability Report (Contd.)

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

Particulars	2023-24	2022-23
Gross wages paid to females as a % of total wages	2.40%	2.04%

**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

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

The Company has established an effective grievance redressal mechanism to address employee concerns, including those related to human rights. Our three-tier escalation system ensures timely resolution and offers multiple channels for employees to voice their grievances: meeting with departmental heads or supervisors, sending an email, or mailing a letter. All complaints are reviewed by a committee, which evaluates and investigates the issues before recommending appropriate corrective actions to the relevant Business Units. The Member Secretary compiles a quarterly report on human rights violation complaints and the actions taken, and submits this report to the Chief Human Resources Officer and Managing Director every six months.

For more details, please refer our Human Rights Policy: <https://www.paradeepphosphates.com/uploads/content/human-rights-policy.pdf>

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

	2023-24			2022-23		
	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	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labor	NIL	NIL	-	NIL	NIL	-
Forced Labor/Involuntary Labor	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issued	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:**

Particulars	2023-24	2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company has implemented a Prevention of Sexual Harassment Policy, maintaining a strict zero-tolerance stance. We have established an Internal Complaints Committee (ICC) dedicated to addressing and resolving complaints with empathy and urgency, ensuring victims receive the necessary support and justice. Furthermore, our Whistleblower Policy provides a secure and confidential channel for reporting concerns, safeguarding the integrity and trust of all employees.

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

Yes

## Business Responsibility &amp; Sustainability Report (Contd.)

## 10. Assessment for the year:

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

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

Not Applicable

## Leadership Indicators

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

In the reporting year, we did not modify any business processes, as no human rights assessments were conducted.

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

No human rights due diligence was conducted in the reporting year.

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

Yes, our premises are designed to ensure unhindered accessibility for differently-abled individuals.

## 4. Details on assessment of value chain partners:

Not Applicable

## 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 Indicator

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

Parameter	2023-24	2022-23
Total electricity consumption (A)	1,031,331.59 GJ	987,419.36 GJ
Total fuel consumption (B)	7,922,450.14 GJ	8,693,332.47 GJ
Energy consumption through other sources (C)	6,205,575.41 GJ	6,374,056.22 GJ
Total energy consumption (A+B+C)	15,159,357.14 GJ	16,054,808.05 GJ
Energy intensity per rupee of turnover (Total energy consumption/turnover in Million ₹)	130.97 GJ/Million	120.34 GJ/ ₹ Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	2,933.62 GJ/Million	2,668.03 GJ/Million
(Total energy consumed / Revenue from operations adjusted for PPP in Million ₹)		
Energy intensity (Total energy consumption/metric tonnes of production)	6.58 GJ/Metric tonnes of production	7.90 GJ/Metric tonnes of production



Business Responsibility & Sustainability Report (Contd.)

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

Yes. Energy Audit was conducted through M/S Power Tech (Accredited Energy Audit Agency) for the reporting year 2023-24.

**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.**

Not applicable. As per the amendments to the PAT scheme implemented by the Bureau of Energy Efficiency (BEE), Government of India, for Cycle VII (2022-2025), the fertilizer sector has been removed from the list of designated sectors. This exemption is due to the sector having already achieved substantial energy efficiency improvements, with limited potential for further enhancements under the scheme's framework. Consequently, the provisions and obligations of the PAT scheme are no longer applicable to entities operating within the fertilizer sector for the current cycle.

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

Parameter	2023-24	2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Fresh Surface water	7,190,000	6,660,000
(ii) Ground water	-	-
(iii) Third party water	3,070,000	3,350,000
(iv) Sea water/desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)</b>	10,260,000	10,010,000
<b>Total volume of water consumption (in kilolitres)</b>	10,260,000	10,139,745
<b>Water intensity per rupee of turnover (Water consumed/turnover in Million rupees)</b>	88.63 KL/Million	75.03 KL/Million
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	1,985 KL/Million	1,685.05 KL/Million
(Total water consumption / Revenue from operations adjusted for PPP in Million ₹)		

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 PPL has not carried out any independent assessment of water disclosures by an external agency.

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

Yes, we have implemented Zero Liquid Discharge mechanisms, achieved by a closed-loop water cycle and various recycling routes. Both of our manufacturing plants are equipped with Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP) to treat wastewater efficiently. This treated wastewater is then reused, significantly reducing our reliance on freshwater sources. Moreover, we have installed a reverse osmosis (RO) plant to treat Cooling Tower Blowdown streams, further minimising freshwater consumption. The permeate from the RO plant is reused as cooling tower make-up water, while the discarded is repurposed as process water within our manufacturing facilities.

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

Parameter	Unit	2023-24	2022-23
NOx	MT	496.83	438.75
SOx	MT	1,034.20	1,259.93
Particulate matter (PM)	MT	1,031.56	1,154.48

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Parameter	Unit	2023-24	2022-23
Persistent organic pollutants (POP)	MT	NA	NA
Volatile organic compounds (VOC)	MT	NA	NA
Hazardous air pollutants (HAP)	MT	NA	NA
Others – please specify	MT	11.98	11.56

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency - **Yes/No**

**No PPL has not carried out any independent assessment of air emissions by an external agency.**

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

Parameter	Unit	2023-24	2022-23
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tonnes of CO <sub>2</sub> eq.	419,997.74	446,055.29
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tonnes of CO <sub>2</sub> eq.	44,653.84	41,786.97
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</b>	tonnes of CO <sub>2</sub> eq./ Million rupees	4.01	3.65
<b>Total Scope 1 and Scope 2 emission intensity</b> per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tonnes of CO <sub>2</sub> eq./ Million rupees	8.64	6.94
Total Scope 1 and Scope 2 emission intensity (Total energy consumption/metric tonnes of production)	tonnes of CO <sub>2</sub> eq./ Metric tonnes of production	0.20	0.24

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

No, PPL has not carried out any independent assessment of GHG emissions by an external agency.

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

We are dedicated to continuously enhancing energy efficiency and minimising the carbon footprint of our operations. To this end, we have initiated several projects. One notable initiative is the implementation of Heat Recovery Systems (HRS) across all three of our sulphuric acid plants, which harnesses steam produced in the Sulphuric Acid Plant for captive power generation, thus improving energy efficiency and reducing our environmental impact.

Additionally, in January 2024, at our plant in Goa, we upgraded our ammonia converter from a two-bed to a three-bed configuration and installed a new high-pressure synloop boiler downstream. This enhancement increased ammonia conversion per pass by 3-3.5%, allowing the excess heat to be utilised for producing high-pressure steam, thereby reducing the specific energy consumption of ammonia by 0.3 Gcal/MT. This project saves 258 Gcal of energy per day at an ammonia load of 860 MTPD, resulting in a daily reduction of CO<sub>2</sub> emissions by 24.77 tCO<sub>2</sub>e.

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

Parameter	2023-24	2022-23
<b>Total Waste generated (in metric tons)</b>		
Plastic waste (A)	3,365.18	5,783.21
E-waste (B)	0.61	7.221
Bio-medical waste (C)	0.465	0.812

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Parameter	2023-24	2022-23
Construction and demolition waste (D)	-	-
Battery waste (E)	9.75	2.06
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	3,211.46	3,510.74
*Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,876,131.31	1,515,450.54
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>1,882,718.77</b>	<b>1,524,754.58</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</b>		
<b>Hazardous Waste</b>		
(I) Recycled	77.07	98.08
(ii) Re-used	3,024.90	3,316.10
(iii) Other recovery operations	0	0
<b>Total</b>	<b>3,101.97</b>	<b>3,414.18</b>
<b>Non-Hazardous Waste</b>		
(I) Recycled	3,980.91	2,720.34
(ii) Re-used	25,491.40	36,790.20
(iii) Other recovery operations	0	0
<b>Total</b>	<b>29,472.31</b>	<b>39,510.54</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)</b>		
<b>Hazardous Waste</b>		
(i) Incineration	2.26	2.97
(ii) Landfilling	96.75	100.5
(iii) Other disposal operations	10.48	49.17
Disposed through authorised recyclers/users (used oil)		
<b>Total</b>	<b>109.49</b>	<b>152.64</b>
<b>Non-Hazardous Waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	<b>1,012,566</b>	1,478,660.34
*Disposed through authorised recyclers/users		
<b>Total</b>	<b>1,012,566</b>	<b>1,478,660.34</b>

\*Includes Data for Phosphosypsum.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency. **Yes/ No**

Waste management audit was done for hazardous waste during 2023-24 by M/S Ekokart Technology Pvt Ltd at our Paradeep site.

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

Our waste management strategy is anchored on the 3R principle of 'Reduce, Reuse, and Recycle.' This approach ensures that we manage waste in a compliant and ecologically responsible manner. We prioritise maximising the reuse of waste across our operations, and any waste that cannot be reused is disposed of according to regulatory requirements and

## Business Responsibility &amp; Sustainability Report (Contd.)

statutory guidelines. We are also committed to reducing the generation of hazardous and non-hazardous waste at our manufacturing facilities. For example:

- Sulphur muck – Sulphur muck generated from production of sulphuric acid is repurposed as a filler in fertilizer manufacturing. Additionally, we use molten sulphur from IOCL to minimise the generation of sulphur muck.
- ETP Sludge – ETP sludge is also utilised as a filler in fertilizer production. We are also continuously working to reduce effluent to the ETP and minimize the generation of ETP sludge.

We have taken significant steps to comply with the Charter on Corporate Responsibility for Environmental Protection (CREP) for Fertilizer Industries. One key initiative was phasing out the use of Arsenic in the CO<sub>2</sub> absorption system at our Ammonia plant. We replaced the Arsenic-based solution with a safer, non-arsenic dual activator-based GV solution and scientifically disposed of the existing arsenic inventory.

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

We do not operate in ecologically sensitive areas.

**11. Details of environmental impact assessment of projects undertaken by the entity bases on applicable laws, in the current financial year:**

Not Applicable

**12. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliance, in the following format:**

Yes. PPL is fully compliant with the applicable environmental laws, regulations, and guidelines in India such as: The Water (Prevention & Control of Pollution) Act, 1974; The Air (Prevention & Control of Pollution) Act, 1981; Noise Pollution (Regulations and Control) Rules 2000; Hazardous and other Wastes (Management and Trans-boundary Movement) Rules 2018; E-Waste (Management) Rules, 2016; Plastic Waste Management Rules, 2016; The Environment (Protection) Rules, 1986. We adhere to these regulations to ensure that our operations remain environmentally responsible and sustainable.

There have been no instances of non-compliances during the year.

### Leadership Indicators

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

Parameter	2023-24	2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	825.48 GJ	908.16 GJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>825.48 GJ</b>	<b>908.16 GJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1,030,506.12 GJ	986,511.20 GJ
Total fuel consumption (E)	7,922,450.14 GJ	8,693,332.47 GJ
Energy consumption through other sources (F)	6,205,575.41 GJ	6,374,056.22 GJ
<b>Total energy consumed from non-renewable sources</b>	<b>15,158,531.67 GJ</b>	<b>16,053,899.89 GJ</b>

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





Business Responsibility & Sustainability Report (Contd.)

2. Provide the following details related to water discharged:

Parameter	2023-24	2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	782	4,204
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatments – please specify level of treatment	-	-
(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	-	-
<b>Total water discharged (in kilolitres)</b>	<b>782</b>	<b>4,204</b>

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

No

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

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

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

Not Applicable, as we do not operate in any water-stressed areas.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? If yes, name of the external agency. Yes/No

Not Applicable

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

Parameter	Unit	2023-24	2022-23
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO2 equivalent	6,489,507.61	5,747,817.48
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ ₹ Million	56.06	43.08
Total Scope 3 emission intensity (Total energy consumption/metric tonnes of production)		2.82	2.83

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

## Business Responsibility &amp; Sustainability Report (Contd.)

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

Not applicable –

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Collective action taken, if any
1	Replaced old LT motor with new energy efficient motor.	During 2023-24, we replaced 26 numbers of old LT motors with new Energy efficiency motors to improve efficiency and minimise energy consumption.	The initiative resulted in electricity saving of 80,766 KWh and a varied saving of 4.3 Lakhs.	No
2	Ammonia convertor basket changeover	In January 2024, at our plant in Goa, we upgraded the ammonia converter basket from a two-bed to a three-bed configuration and installed a new high-pressure synloop boiler downstream.	This enhancement increased ammonia conversion per pass by 3-3.5%, allowing the excess heat to be utilized for producing high-pressure steam, thereby reducing the specific energy consumption of ammonia by 0.3 Gcal/MT. This project saves 258 Gcal of energy per day at an ammonia load of 860 MTPD, resulting in a daily reduction of CO2 emissions by 24.77 tCO <sub>2</sub> e.	No
3	Captive Solar Plant	We have installed a 255 kW captive solar power plant at Paradeep manufacturing facility to increase the share of renewable energy in our energy mix.	Reduction in GHG emissions	NA
4	Waste Heat Recovery	We have installed a waste heat recovery system at Paradeep facility in sulphuric acid plants. On a daily basis, the waste heat recovery system generates power equivalent to 245 MW	Reduction in GHG emissions: 23,190.68 tCO <sub>2</sub> e annually	NA

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

Yes, we have an onsite emergency plan that includes Standard Operating Procedures (SOPs) for various identified disasters. This is designed to ensure business continuity and safeguard personnel safety.

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

No adverse impact on the environment was observed in the reporting year.

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

None



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

**Essential Indicator**

**1. a. Number of affiliations with trade and industry chambers/associations.**

We are associated with eight trade bodies/ associations.

**b. List the top 10 trade and industry chambers/associations (determined based on the total members of such a body) the entity is a member of/affiliated do.**

S.N.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (state /National/ International)
1.	CII	National
2.	Assocham	National
3.	FAI	National
4.	FICCI	National
5.	Indian Chamber of Commerce	National
6.	IFA	International
7.	Green Triangle Society	State
8.	Goa Management Association	State

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

Not applicable

**Leadership Indicators**

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

Not Applicable

**PRINCIPLE 8 - Businesses should promote inclusive growth and equitable development**

**Essential Indicator**

**1. Details of Social Impact Assessment (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:**

Not applicable

**3. Describe the mechanism to received and redress grievances of the community.**

We engage with the community through our NGO partners and periodic in-person meetings. Additionally, we host events to connect with farmers and suppliers, providing a platform to address their concerns and ensure open communication.

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

	2023-24	2022-23
Directly sourced from MSMEs/Small producers	3%	8.2%
Directly from within India	14.6%	24%

## Business Responsibility &amp; Sustainability Report (Contd.)

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	2023-24	2022-23
Rural	0	0
Semi-urban	0	0
Urban	72.31%	0
Metropolitan	27.68%	0

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

### Leadership Indicators

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

The Company is in the process of conducting social impact assessments on a voluntary basis.

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 ₹)
1.	Odisha	Rayagada	13,000,000

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No)**

(b) **From which marginalised/vulnerable groups do you procure?**

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

No, the Company presently does not have a preferential procurement policy.

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:**

Not Applicable

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

Not Applicable

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Livelihood and Community Empowerment	3,545	70%
2	Healthcare and WaSH	33,225	60%
3	Education Development Initiatives	8,859	100%
4	Environment and Biodiversity	7,044	100%
5	Rural & Slum Development Projects	1,925	70%
6	Promotion of Sports	3,545	100%
7	Aspiration District Program	1,300	100%



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

**Essential Indicators**

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

At our company, we believe in maintaining an open line of communication with our valued customers. To this end, we provide customer feedback contact details on all our fertilizer packs. Our customers can reach us by phone at 06722-229400/600 for Paradeep and 0832-2592673 for Goa, or via email at [customerareppl@adventz.com](mailto:customerareppl@adventz.com) and [customerare@adventz.com](mailto:customerare@adventz.com).

We have dedicated compliance officers at both Paradeep and Goa locations to address complaints/queries and feedback promptly.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% of the Company's bags carry EPR Registration number
Safe and responsible usage	PPL's teams across all its marketing territories organise farmer meetings regularly to apprise them about soil health awareness and balanced use of fertilizers
Recycling and/or safe disposal	During these meetings, the farmers are also apprised about safe disposal of fertilizer bags after use.

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

	2023-24			2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security (Fake Interviews)	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	0	0	-	0	0	-

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

Not applicable. We specialise in fertilizers designed to improve soil fertility. The product is inherently non-hazardous, and there are no safety concerns associated with their handling. Additionally, since fertilizers do not have an expiry date, product recalls are not necessary.

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

**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 Company ensures highest standards of data privacy and cybersecurity as detailed in its Information Security Management System (ISMS) policy. To raise any concern regarding I.T./cybersecurity, individuals can send an email to [dpmohanty@adventz.com](mailto:dpmohanty@adventz.com). Additionally, we have a publicly available privacy policy that outlines how personal information is collected, processed, and protected. For more details, please refer to the Company's Privacy Policy:

<https://www.paradeepphosphates.com/privacy-policy>

## Business Responsibility &amp; Sustainability Report (Contd.)

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essentials 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.**

Regarding product advertising, all declarations in our communications are based on nutrient content in accordance with Fertilizer Control Order (FCO) guidelines and the outlined product benefits. There have been no instances of issues related to our advertising practices.

#### Leadership Indicators

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

Information on our products and services can be accessed through the Company's website at the following link :<https://www.paradeepphosphates.com/brands-and-products>

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

During farmer meetings, we provide valuable information on soil health and the balanced use of fertilizers to help achieve better yields.

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

PPL's marketing teams and channel partners work diligently to ensure the availability of key fertilizers year-round, especially during the critical Kharif and Rabi seasons, as fertilizers are essential commodities.

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

All the declarations on the Company's packaging are based on the Fertilizer Control Order and Legal Metrology guidelines.

5. **Provide the following information relating to data breaches:**

- a. **Number of instances of data breaches along-with impact**

None

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

Zero (0%)