



Manorama Industries Limited

KHASRA No. 2449-2618
Nr. IIDC, Birkoni
Mahasamund (C.G.)
Pin : 493445

August 12, 2024

To,
The Manager
Listing Department
BSE Limited ("BSE")
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

To,
The Manger
Listing Department
National Stock Exchange of India Limited ("NSE")
Exchange Plaza, Plot No. C-1, G Block,
Bandra Kurla Complex,
Bandra (East),
Mumbai – 400 051

BSE Scrip Code: 541974
ISIN: INE00VM01036

NSE Symbol: MANORAMA
ISIN: INE00VM01036

Subject : Business Responsibility and Sustainability Report for the Financial Year 2023-24.

Dear Sir/Madam,

With reference to the captioned subject and pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year 2023-24. The BRSR also forms the part of the Annual Report for the financial year 2023-24, submitted to the exchange vide our letter dated August 12, 2024.

The same is also available on the website of the Company at www.manoramagroup.co.in.

This is for your information and records.

Thanking you,

Yours faithfully,

For Manorama Industries Limited



Deepak Sharma
Company Secretary and Compliance Officer
Membership. No: A48707

Encl: As above

Corporate Office :

F-6, Anupam Nagar,
Raipur - 492007, Chhattisgarh, INDIA
E-mail : info@manoramagroup.co.in
Tel.: +91-771-2283071, 2282579, 2282457
Telefax: +91-771-4056958
CIN: L15142MH2005PLC243687
GSTIN: 22AAECM3726C1Z1

Certifications :

FSSC 22000, ISO 14001, RSPO, Halal, Kosher,
Fairtrade, Organic, FSSAI
A Government of India Recognized Star Export House.

Registered Office :

Office No. 701, 7th Floor, Bonanza Building,
Sahar Plaza Complex,
Andheri Kurla Road, Andheri East,
Mumbai, Maharashtra - 400059
Tel. 022 22622299, 49743611, 022 67088148
www.manoramagroup.co.in
GSTIN - 27AAECM3726C1ZR

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-24

SECTION A : GENERAL DISCLOSURES

I. Details of the listed entity.

1	Corporate Identity Number (CIN) of the Company Listed Entity	L15142MH2005PLC243687
2	Name of the Listed Entity	MANORAMA INDUSTRIES LIMITED
3	Year of incorporation	09-08-2005
4	Registered office address	Office No. 701, 7 th Floor, Bonanza Building, Sahar Plaza Complex, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra, 400059, India
5	Corporate address:	F-6, Anupam Nagar, Raipur, Chhattisgarh, 492007, India
6	E-mail:	cs@manoramagroup.co.in
7	Telephone:	0771-2283071
8	Website:	www.manoramagroup.co.in
9	Financial year for which reporting is being done:	FY 2023-24
10	Name of the Stock Exchange(s) where shares are listed:	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital in Rs.:	Rs. 11,91,98,100
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Gautam Kumar Pal Managing Director Email ID :gautam@manoramagroup.co.in , Contact No : 0771-2283071
13	Reporting boundary - Are the disclosures under this report made on a standalone basis(i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). :	The disclosures are being made for the Indian entity on standalone basis.
14	Name of assurance provider	Not applicable for year under review
15	Type of assurance obtained	Not applicable for year under review

II. Products/services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Specialty Fats and Butter	98.34 %

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

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1	Specialty fats and Butter	1040	78.30%
2	Deoiled Cake	1040	21.70%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	4	5
International	0	0	0

19. Markets served by the entity:

a	Number of locations	
	Locations	Number
	National (No. of States)	19
	International (No. of Countries)	26
b.	What is the contribution of exports as a percentage of the total turnover of the entity? Exports Turnover in FY 2023-24 is 57% of Total Turnover.	
c	A brief on types of customers Manorama is a leading manufacturer and exporter of Sal, Mango and Shea based specialty Fats and Butter and Cocoa Butter Equivalent (CBE). The major customers are industrial consumers those who are engaged in manufacturing of Confectionery, Chocolate, Food, Cosmetic, Cattle feed and Soap industry.	

IV. Employees
20. Details as at the end of Financial Year. 31-03-2024
a. Employees and workers (including differently abled):

S.No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
EMPLOYEES						
1.	Permanent (D)	411	383	93.19	28	6.81
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	411	383	93.19	28	6.81
Note : - Those 28 female employees has deputed in Raipur Head office.						
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	120	120	100	0	0
6.	Total Workers (F+G)	120	120	100	0	0

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particulars	Total(A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	9	2	22.2
Key Management Personnel	1	0	0

Note : KMP as defined under the provisions of The Companies Act, 2013

22. Turnover rate for permanent employees and workers (need in Percentage)

Particulars	FY2023-24 (Turnover rate in current FY)			FY2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	0.98	0	0.98	4	0	4	4	0	4
Permanent Workers	0	0	0	2	0	2	2	0	2

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

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

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	NA	NA	NA	NA

VI. CSR Details

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

ii. Turnover (in Rs.): 4570800662.00

iii. Networth (in Rs.): 3370079475.00

VII. Transparency and Disclosures Compliances

25. 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 Mechanism (If Yes, then provide web-link for grievance redress policy)	Redressal Place(Yes/No)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
			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, https://manoramagroup.co.in/investors-policies community members can submit a formal application to the Company highlighting their grievances.	https://manoramagroup.co.in/investors-policies	0	0	Nil	0	0	Nil
Investors (other than share holders)	Yes, https://manoramagroup.co.in/investors-policies Company provides open communication channels to all investors to raise their queries/complaints against the Company. A designated official of the Company is allocated to look into the grievances of the investors	https://manoramagroup.co.in/investors-policies	0	0	Nil	0	0	Nil

Stakeholder group from whom complaint is received	Grievance Mechanism Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		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
Shareholders.	Yes, https:// manoramagroup.co.in/investors-policies the Company attends shareholders' grievances/ correspondences expeditiously and has in place a grievance redressal mechanism. The website of the Company also has an exclusive section for Shareholders where all the information relating to the Company including exchange filings are uploaded. Further, a designated official of the Company is allocated for correspondences with the shareholders and their queries.	0	0	Nil	1	0	Complaint resolved
Employees and workers	yes, https://manoramagroup.co.in/investors-policies . We have a Vigil Mechanism and Whistle Blower Policy to address to the grievances raised by our employees and workers and also have grievance form through which they can submit their grievances.	3	0	All complaints resolved	2	0	All complaints resolved
Customers	yes, https://manoramagroup.co.in/investors-policies . We have a Customer Complaint Management System (CCMS) in place, where product complaints are logged by our marketing team for its analysis and redressal	1	0	Complaint resolved	18	0	All Complaints resolved.
Value Chain Partners	yes, https://manoramagroup.co.in/investors-policies . The grievances handling mechanism is in place.	0	0	Nil	0	0	Nil
Other (please specify)		--	--	--	--	--	--

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Raw material sourcing	Opportunity	The company sources raw materials (seeds) harvested from the forest, ensuring a sustainable future for its operations. This practice also enhances the local community's livelihood by involving them in the collection of these seeds.	NA	Positive The raw material is openly available and normally is wasted. The company is using the natural waste and creating a wealth out of this.
2	Climate Change	Risk	Climate change can affect the raw material availability. Climate change events like floods, or droughts both can affect the forests	Mitigate	Negative There might be additional expense to source material from additional sources.
3	Managing of Packaging material and waste	Opportunity	Packing is made of recyclable material. The packaging like corrugated boxes, and plastic jars can be reused or recycled.	NA	Positive As packaging material are handled as per defined procedures. They are also resold and therefore the financial impact on packaging materials is also diminished.
4	Occupational Health & safety	Risk	Chemical processes and boiler operations can result in unsafe conditions and result in accidents.	Mitigate	Negative A breakdown in the occupational health and safety management system could result in absenteeism and decreased operational efficiency. Moreover, it may have a less tangible consequence of undermining employee morale and worker satisfaction.
5	Stake holders Engagement	Opportunity	The link between decision-making and accountability is pivotal. It is crucial for effective interaction between stakeholders and the company's board to facilitate the exchange of information. Engaging stakeholders entails creating opportunities for mutual listening and gaining insights into diverse perspectives.	NA	Positive Engaging actively with all stakeholders brings further opportunities for continual improvement in all aspects of environmental, social and governance matters which will have a positive impact.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Energy Management	Opportunity	There is a huge scope to use renewable energy which helps in reducing energy costs. Further actions in improving efficiency will lower energy consumption. This also reduces the dependence on fossil fuels. .	NA	Positive The company follow to energy management systems and takes all opportunity to reduce the dependence on fossil fuel. As per rules of Act 2002.
7	Waste management	Risk	Handling, storage and disposal of hazardous and non-hazardous waste is a challenge. Noncompliance with the legal requirements can result in penalties.	Mitigate	Negative The company has a well-defined system to handle waste. Hazardous waste As per govt. rules T & C.
8	Supply chain management	Opportunity	Ensuring comprehensive and sustainable documentation of all necessary details regarding incoming products throughout the supply chain. We procure raw materials, predominantly seeds gathered from forests.	NA	Positive The traceability of the material from sources till use is maintained. The details can be remotely accessed and are available for a longer period.
9	Sustainable Product Design & Innovation (R&D)	Opportunity	Considerable effort is invested in the development of sustainable products. This helps in increasing business sustainability. Further a lot of resources are invested in the process e.g zero waste process etc.	NA	Positive Product development is carried out after stakeholder engagement i.e. – interacting with customers and consumers and studying demand and other market requirements, environmental impacts. Periodic meetings and awareness sessions are conducted.

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

S. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. WebLink of the Policies, if available	https://manoramagroup.co.in/investors-policies								

S. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustea) standards (e.g. SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, SA8000, NOP, NPOP, COSMOS, RSPO SCC, KOSHER, HALAL, ISO 16128-1:2016, ISO 50001:2018,								
5	Specific commitments, goals and targets Set by the entity with defined timelines, if any.	<p>The Company is committed to the below-mentioned issues:</p> <ol style="list-style-type: none"> 1. Environment and occupational health and safety 2025 2. Uplifting the women of tribal areas 3. Committed to integrity 4. Promote the wellbeing of employees and the value chains. 5. Promotes human rights. 6. Protect and restore the environment. <p>Goals:</p> <ul style="list-style-type: none"> • Avail carbon credit reduction unit by using biomass fuel. • Uses of only renewable source of energy like wind, water and solar in future. • Try to make dependency on conventional source of energy by adopting solar and biomass 								
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"> • Trying to reduce dependency on conventional source of energy by adopting solar. –The company has increased the use of rice husk for boiler operations • Implement system for the better condensate recovery of the Boiler by increasing usage of the condensate water 								

Governance, leadership and oversight

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

Dear Stakeholders,

Despite the global challenges, MIL has emerged stronger than ever, solidifying its position as a world leader in the specialty fats and butters industry. The cocoa butter equivalent (CBE) industry is witnessing a notable trend towards sustainable and ethically sourced ingredients, driven by changing consumer preferences. This shift is prompting innovation within the industry, as companies explore new formulations and product offerings that cater to these evolving demands. Furthermore, the emphasis on sustainability is reshaping market dynamics, encouraging businesses to adopt responsible sourcing practices and develop products that contribute positively to both health and the environment. These trends present a significant opportunity for us to enhance our portfolio and align with the values of today's consumers.

As we navigate this evolving landscape, our outstanding performance over the past year underscores our commitment to these trends. Over the past year, we have reported outstanding performance, with revenue growing by 30.3% to Rs. 4,570.8million. and Profit After Tax (PAT) also increased by 34.7% to Rs. 401.1million. This remarkable financial achievement is a testament to our strategic initiatives and operational excellence. Key drivers of this growth include significant volume expansion, driven by our new capacity investments and enhanced operational leverage. The expansion of our production capacities has enabled us to scale up operations efficiently and effectively. Additionally, our focus on market diversification and strong export contributions have further

bolstered our performance. I am pleased to announce a final dividend of Rs. 0.40 per equity share for our shareholders.

In our ongoing pursuit of growth and innovation, we have strategically focused on market diversification and the launch of new products throughout the year. To bolster our market position and meet diverse customer needs, we have undertaken robust initiatives aimed at expanding our production capacity and enhancing operational efficiency. This includes the establishment of a new 300 TPD Solvent Extraction Plant and the installation of a state-of-the-art 25,000 MTPA fractionation and refinery facility of 30,000 MT. This expansion has elevated our total fractionation capacity to 40,000 TPA, positioning us to meet the increasing demand for Cocoa Butter Equivalent (CBE) and Exotic Specialty Fats & Butters from our esteemed clients across the Confectionery, Chocolate, and Cosmetics industries. Additionally, we have expanded our capacities in seed milling, interesterification, and have constructed new storage tanks and warehouses.

These strategic investments have significantly increased our overall production capacity, improved cost-effectiveness, and strengthened our competitiveness in the market. Through these advancements, we continue to drive innovation, offering a broader range of high-quality products while ensuring we remain agile and responsive to market demands. These enhancements are expected to drive significant growth in both revenue and profitability, while also improving our production efficiency. This strategic move strengthens our production capabilities, enabling us to better serve both our existing and new clients and further reinforce our industry leadership.

Innovation and new product development are at the heart of MIL's operations. Our MILCOA Research & Development Centre, accredited by the Government of India's Department of Scientific & Industrial Research (DSIR), has been pivotal in developing cutting-edge solutions to meet our customers' evolving needs. Further, our robust supply chain management has been another crucial aspect of our success. Additionally, MIL seeks third-party certifications, such as Fair Trade and Organic, to validate the ethical and sustainable origins of our raw materials.

Our dedication to sustainability drives every facet of our operations. Through our "Waste to Wealth" model, we transform potential waste into valuable specialty fats and butters, demonstrating our commitment to environmental responsibility. This ethos extends to our responsible sourcing practices and collaborative efforts in sustainable co-development. In the fiscal year 2023-24, we invested Rs. 6.9 million in Corporate Social Responsibility (CSR) initiatives focused on improving health, hygiene, and overall well-being within our communities. This substantial investment reflects our resolve to create a positive social impact and adopt sustainable practices. Furthermore, we celebrate a vibrant

community of professionals from diverse backgrounds, each contributing unique perspectives and skills. Together, we foster a culture of collaboration and innovation, driven by our shared focus to excellence. Diversity, Equity, and Inclusion (DEI) are core values as we tackle global challenges. Our accreditation as a 'Great Place to Work[®], India' highlights our dedication to employee well-being.

In the past year, MIL has received numerous accolades, including the Two Export Excellence Awards for Highest Foreign Exchange Earner from the Federation of Indian Exporters Organization (FIEO) for 2018-2019 and 2019-2020. We have also been recognized as the Highest Processor of Minor Oil Seeds in India, the Highest Exporter of Tree-Borne Oils and Mango Kernel Oil (Fats) from India, and the recipient of the Highest Export Award from the Ministry of Commerce of India.

Looking ahead, as we continue to expand our production capacity and streamline operations, we anticipate significant benefits from increased operational efficiencies and cost reductions. Our commitment to investing in research and development (R&D) remains a cornerstone of our strategy, enabling us to innovate and introduce new products that meet the evolving needs of our customers. Additionally, we are dedicated to aligning our operations with the United Nations Sustainable Development Goals (UN SDGs), ensuring that our growth contributes positively to global sustainability. By integrating these strategic priorities, we are well-positioned to continue delivering value to our stakeholders and driving long-term success.

I extend my sincere gratitude to our valued customers, suppliers, business partners, and shareholders for their support and trust. My heartfelt appreciation also goes to our dedicated employees, whose passion, integrity, and hard work have been instrumental in our journey.

Best regards,

Gautam Kumar Pal
Managing Director

S. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
8	Details of the highest authority responsible for implementation and over sight of the Business Responsibility policy(ies).	Mr. Gautam Kumar Pal								
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 Board has Finance and Operations Committee, CSR Committee and an internal committee of departmental heads to look after identifying and addressing sustainability related issue.								

10. Details of Review of NGRBCs by the Company :

Subject for Review	Indicate whether review was under taken by Director/Committee of the Board/ Any other Committee	Frequency (Annually/Halfyearly/Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against Above policies and follow up action	Yes	The policies of the Company are reviewed annually by department heads/director/board committees/board members, wherever applicable.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	The Compliance with statutory requirements is checked on a regular basis and the policies are updated as and when required.								

11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
The company's management system for quality, environmental standards, and occupational health and safety is audited by TUV Sud. The company holds certification in FSSC 22000, recognized by GFSI and audited by IRCLASS. Its manufacturing plant is certified by MUI-HALAL, JUHF-HALAL, and OK KOSHER for production oversight. Additionally, the company is certified for natural origin and organic standards audited by UK cert, Ecocert, One-cert International Pvt. Ltd, and SGS India Pvt. Ltd. It also holds Fair for Life and Fair Trade Certificates to ensure equitable supplier chain practices with tribal peoples. For energy efficiency and social accountability assessments, the company undergoes audits by UK Cert. Annually, EcoVadis sustainability rating assessment the company to evaluate sustainability performance. Furthermore, Control Union audits the company for RSPOCC and trademark certification to oversee sustainable palm oil and derivative supply chain systems.										

12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Questions									
	The entity does not consider the Principles material to its business(Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/ human and technical resources available for the task(Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics /Principles covered under the training and its impact	%age of persons in respective category covered by the awareness
Board of Directors	4	The Company's Board of Directors undergoes familiarization sessions. The Board of Directors receives regular briefings covering strategy, business operations, capital expenditure updates, market performance, organizational structure, risk management framework, regulatory and compliance updates, prospects, environmental and social governance aspects, their roles, rights, responsibilities, and significant developments and updates.	100
Key Managerial Personnel	4	The Company's KMP is regularly briefed on topics, including environmental, social and governance issues, and the principles. It includes capex updates, markets, performance, organization structure. Etc. Periodic trainings on risk management framework, regulatory and compliance updates, their roles, rights and responsibilities and major developments etc.	100
Employees other than BoD and KMPs	46	<ol style="list-style-type: none"> 1. HPLC instrumentation & TAG analysis 2. Cooling process 3. Chemical handling in Refinery 4. Halal awareness / Halal assurance System 5. Material planning, handling and budgeting 6. Basic electrical safety 7. Troubleshooting (Boiler) 8. Packaging Machinery and systems 9. Conservation of natural resources 10. Water softener process 11. Quality management system requirement 12. Refinery onsite / offsite operations 13. Storage of packing material with temperature control 14. QMS 9001:2015 15. Documentation in department as per audits 16. Store & warehouse management 17. Distillation process 18. RSPO 19. Handling & checking of finished packed material 	90

Segment	Total number of training and awareness programs held	Topics /Principles covered under the training and its impact	%age of persons in respective category covered by the awareness
		20. FSSC 22000 fundamental 21. Material classification, standardization and codification 22. Basics instrumentation and control systems 23. Optimize production 24. Documentation management (Purchase & store) 25. 5S 26. CCP & OPRP 27. Supplier quality management system 28. Tank inspection, stuffing & proper leveling in packed material by PESO 29. Crystallization process 30. Organic Process management 31. First aid training 32. Quality parameters of packaging materials	
Workers	9	1. Lock out, Tagout (LOTO) 2. Fire Fighting Training & Drill 3. Hotwork, Material Handling & Machine Guard 4. Chemical Safety & MSDS 5. PPE & its uses 6. First-Aid Training 7. Work Permits 8. Height Work & Safety Measures	75

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

Monetary				
NGRBC Principal	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil
Non - Monetary				
NGRBC Principal	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

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

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

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.

This policy is designed to implement controls that ensure adherence to all relevant anti-bribery and anti-corruption laws, and to uphold socially responsible business practices within the Company. It applies to all individuals across various levels and roles, including senior executives, officers, directors, permanent and temporary employees, consultants, contractors, trainees, remote workers, casual workers, agency personnel, volunteers, interns, agents, sponsors, or any other individuals associated with us or our subsidiaries, regardless of their location. <https://manoramagroup.co.in/uploads/image/Manorama-64e35a6fe613f6.76323453nprm6ex3.pdf>

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

	FY2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY2023-24 (Current Financial Year)		FY2022-23 (Previous Financial Year)	
	Numbers	Remarks	Numbers	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

NIL

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

	FY (2023-24)	FY (2022-23)
Number of days of accounts payables	31 days	08 days

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format

Parameter	Metrics	FY 2023-24	FY 2022-23	
Concentration of Purchases	a. i) Purchases from trading houses	0	0	
	ii) Total purchases	0	0	
	iii) Purchases from trading houses as % of total purchases			
	b. Number of trading houses where purchases are made	0	0	
	c. i) Purchases from top 10 trading houses	0	0	
	ii) Total purchases from trading houses	0	0	
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses			
	Concentration of Sales	a. i) Sales to dealer / distributors	0	0
		ii) Total Sales	0	0
iii) Sales to dealer / distributors as % of total sales				
b. Number of dealers / distributors to whom sales are made		0	0	
c. i) Sales to top 10 dealers / distributors		0	0	
ii) Total Sales to dealer / distributors		0	0	
iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors				
Share of RPTs in		a. i) Purchases (Purchases with related parties)	1958640646	770601548
		ii) Total Purchases	4802429958	1917173223
	iii) Purchases (Purchases with related parties as % of Total Purchases)	40.78%	40.19%	
	b. i) . Sales (Sales to related parties)	0	0	
	ii) Total Sales	0	0	
	iii) Sales (Sales to related parties as % of Total Sales)			
	c. i) Loans & advances given to related parties	0	0	
	ii) Total loans & advances	0	0	
	iii) Loans & advances given to related parties as % of Total loans & advances			
	d. i) Investments in related parties	0	0	
	ii) Total Investments made	0	0	
	iii) Investments in related parties as % of Total Investments made			

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

Essential Indicators

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

	Current Financial Year 2023-24	Previous Financial Year 2022-23	Details of Improvements in environmental and social impacts
R&D	0%	2%	NA
Capex	19.42%	2%	For bringing improvements in Energy savings, and Control of Air emissions.

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

Yes, our company has a comprehensive sustainable sourcing mechanism in place. This is designed to ensure that all of our raw materials are sourced responsibly, with a strong commitment to environmental stewardship, social responsibility, and economic sustainability.

Our seeds are sustainably procured from forest dwellers, with a strict assurance that our practices do not adversely impact the environment, violate tribal human rights, or compromise ethical standards. We are also committed to fair trading practices. Additionally, the company ensures that all suppliers, whether for ingredients or other materials, adhere to our stringent procurement standards.

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

100% of the inputs are being sourced sustainably.

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

No product & product waste is reclaimed.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

No. EPR is not applicable.

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

Essential Indicators

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

Category	Total (A)	% 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)
Permanent employees											
Male	383	383	100	383	100	0	0	0	0	0	0
Female	28	28	100	28	100	28	100	0	0	0	0
Total	411	411	100	411	100	28	6.81	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	120	120	100	120	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	120	120	100	120	100	0	0	0	0	0	0

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.01%	0.01%

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of workers covered as a % of total workers	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
PF	77%	100%	Y	100%	74%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	29%	100%	Y	100%	29%	Y
Others – please specify	--	--	--	--	--	--

3. Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

No

The premises are not presently accessible to persons with disabilities. In July 2023, the company has framed the policy – Policy on Rights of Persons with Disabilities - for inclusion of persons with disabilities within the workforce. Presently, there are no differently abled employees as per the Rights of Persons with Disabilities Act, 2016.

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

<https://manoramagroup.co.in/uploads/image/Manorama-64e35b0297a057.927248274x5q7msf.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

No employee or worker had availed.

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

Permanent Workers	Yes. All permanent workers can submit grievances. A grievance form is available for them to submit their grievances. The Company promotes transparent communication with its permanent workers and ensures all their concerns and grievances are promptly addressed. They can raise issues through individual meetings with the HR team or directly with their supervisors. Grievances and concerns are resolved through discussions and the intervention of senior management where necessary. Additionally, the Company has implemented a Vigil Mechanism and Whistleblower policy, providing a formal platform for reporting complaints.
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Other than Permanent Workers	Yes. A grievance form is available for the other than permanent workers to submit their grievances. The Company promotes transparent communication with its other than permanent workers and ensures all their concerns and grievances are promptly addressed. They can raise issues through individual meetings with the HR team or directly with their supervisors. Grievances and concerns are resolved through discussions and the intervention of senior management where necessary. Additionally, the Company has implemented a Vigil Mechanism and Whistleblower policy, providing a formal platform for reporting complaints.
Permanent Employees	Yes. All permanent employees can submit their grievances through the grievance form which is available for them to submit their grievances. The Company promotes transparent communication with its permanent employees. Actions are taken promptly on the concerns and grievances. Alternatively, they can raise issues through individual meetings with the HR team or directly with their supervisors. Grievances and concerns are resolved through discussions and the intervention of senior management where necessary. The Vigil Mechanism and Whistleblower policy, provides a formal platform for reporting complaints
Other than Permanent Employees	Yes. The Company encourages open and transparent communication with all its other than permanent employees. Concerns and grievances can be addressed through the grievance form or through one-to-one meetings conducted between them and the human resource team or directly share their concerns with their immediate supervisors. Grievances and concerns are addressed and resolved through discussions and necessary interventions of the senior management. The Vigil Mechanism and Whistleblower policy, provides a formal platform for reporting complaints.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Category
	Total employees/ workers in respective category	No. of employees/ workers in respective category, who are part of association(s) or Union	%(B/A)	Total employees / workers in respective category	No. of employees/ Workers in respective category, who are part of association(s) or Union	%(D/C)
	(A)	(B)		(C)	(D)	
Total Permanent Employees	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

Note: The organization does not have any recognized union but there is an association which meets bi-monthly.

8. Details of training given to employees and workers:

Category	FY2023-24 Current Financial Year					FY2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	%(B/A)	Number (C)	%(C/A)		Number (E)	%(E/D)	Number (F)	%(F/D)
Employees										
Male	383	383	100	383	100	261	261	100	261	100
Female	28	28	100	28	100	18	18	100	18	100
Total	411	411	100	411	100	279	279	100	279	100
Workers										
Male	120	120	100	120	100	59	59	100	59	100
Female	0	0	0	0	0	0	0	0	0	0
Total	120	120	100	120	100	59	59	100	59	100

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

Particulars	FY2023-24 Current Financial Year			FY2022-23 Previous Financial Year		
	Total(A)	No.(B)	%(B/A)	Total(C)	No.(D)	%(D/C)
Employees						
Male	383	288	75.20	261	210	80.46
Female	28	12	42.86	18	16	88.89
Total	411	300	72.99	279	226	81
Workers						
Male	120	120	100	59	59	100
Female	0	0	0	0	0	0
Total	120	120	100	59	59	100

10. Health and safety management system:

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

Yes. The occupational health and safety system covers the entire plant and offices. All permanent and non-permanent workers and employees are covered under the system. The company is certified to ISO 45001:2018. A third-party audit is conducted every year.

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

Hazard identification and risk assessments (HIRA) are carried out for all the activities within the plant. The HIRA is carried out as the HIRA Procedure. All routine and non-routine activities are covered. The HIRA is reviewed periodically or when there are changes in the process. Activities are carried out only after hazards are brought to acceptable levels.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes. Workers are free to inform any hazards, near miss and safety concerns. They are empowered to stop work and remove themselves from risks.

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

Yes, if the treatment done from outside then it covers under health insurance policy.

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

Safety Incident/Number	Category	FY2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	3	Nil
	Workers	0.007	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	2	Nil
No. of fatalities	Employees	NIL	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	2	Nil

*Including in the contract workforce

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

The Company is certified to ISO 45001. Hazards identification and risk assessment conducted on occupational health and safety related issues for different plant activities. This is for the purpose of providing a safe and healthy working environment for our employees.

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

Particulars	FY2023-24 Current Financial Year			FY2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	1	0	Proper safe place in husk feeding area at 22 TPH	1	0	Modification at Acetone Plant
Health & Safety	2	0	As per OCHS	1	1	Installation of First aid room

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	99%
Working Conditions	99%

Note: As part of SA 8000, ISO 14001:2015 and ISO 45001:2018 the periodical audits are conducted by TUV SUD.

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.

Corrective actions were required on any issue related to Safety/Health; periodical training is provided on different plant operations.

PRINCIPLE4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

Any individual, entity, institution, or group that influences the organization's operations is recognized as a core stakeholder of the Company. The Company employs a structured stakeholder engagement and materiality assessment process. It adopts a stakeholder-focused approach across all business activities, promoting socially relevant and forward-thinking practices. Engagements with stakeholders such as investors, customers, suppliers, and employees occur through planned events and diverse communication channels.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, 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.
Shareholder	No	Stock exchange intimations, company's website and stock exchange website, press releases, annual report, email, newspaper publication, SMS, calls, investor meeting notice of AGM.	Quarterly and as and when required.	Quarterly, half-yearly and annual financial results general meetings notices material information analyst meets annual general meetings dividend updates.
Banks, Non-Banking Financial Companies Financial Institutions	No	Email, Calls, Letters, One to one meeting, SMS, Net banking	Regularly/as and when required	Credit Facilities.
Regulatory/ Government authorities	No	Email, Filings, Official letters, One to one meeting	Regularly/as and when required	Filing of various returns/ disclosures/Forms- Replies to notices/ queries, etc.
Vendors/ Suppliers	yes	Calls, Email, SMS, One to one meeting	Regularly/as and when required.	Enquiry about the quality of products, raw material, delivery status,
Employees	No	Email, SMS, Letters, Get together, cultural events, One to one meeting	Monthly and as and when required	Important notifications Annual appraisals Medical health programs Employee engagement, Employee capability development, Reward and Recognition, Work culture, Work life balance
Customers	No	Client Meeting, In-person visit, Periodic connects with key customers, executives, senior executive & at the time top management.	Regularly, ongoing basis	Feedback of product quality customized solutions
Community	Yes	NGOs, CSR Team interaction, Community group meeting	Regularly/as and when required	Understanding the needs of the community, Advancing sustainability, contribution to community welfare

PRINCIPLE 5 : Businesses should respect and promote human rights
Essential Indicators

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

Benefits	FY2023-24 Current Financial Year			FY2022-23 Previous Financial Year		
	Total(A)	No. of employees / workers covered(B)	%(B/A)	Total(C)	No. of employee / workers Covered(D)	%(D/C)
Employees						
Permanent	411	411	100	279	279	100
Other than permanent	0	0	0	0	0	0
Total Employees	411	411	100	279	279	100
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	120	120	100	59	59	100
Total Workers	120	120	100	59	59	100

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

	FY2023-24 Current Financial Year					FY2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%(B/A)	Number (C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Permanent										
Male	383	383	100	0	0	261	261	100	0	0
Female	28	28	100	0	0	18	18	100	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	120	120	100	0	0	59	59	100	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration /salary /wages of respective category
Board of Directors (BoD)	07	21,17,143.00	02	1,60,000.00
Key Managerial Personnel	01	2,23,448	01	1,86,000
Employees other than BoD and KMP	383	3,72,469	28	26,138
Workers	120	1,64,160	00	00

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	9.47%	6.80%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. The company has a workers committee as per the requirements.

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

Any complaint received is investigated and mitigation is taken.

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

Particulars	FY2023-24 Current Financial Year			FY2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour /Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	2	Nil	NA	Nil	Nil	NA
Other human Rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Woman at (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 confidentiality of the persons -both parties are maintained to the extent possible. The policy prohibits any type of retaliatory or harassment.

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

Yes. The company ensures that contractors fulfill all human rights requirements like working hours, working condition and health and safety.

10. Assessments for the year:

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

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

No adverse risk or concerns requiring any corrective action has been identified.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A) in GJ	0	0
Total fuel consumption (B) in GJ	64778	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	64778	0
From non-renewable sources		
Total electricity consumption (D) in GJ	4982750	41072
Total fuel consumption (E) in GJ	396000	192149
Energy consumption through other sources(F) in GJ	0	0
Total energy consumed from non-renewable sources(D+E+F)	5378750	233221
Total energy consumed (A+B+C+D+E+F)	5443528	233221
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) in GJ	0.0011909353	0.0000664822
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.024056892	0.001512321
Energy intensity in terms of physical output(GJ/MT)	130.2470325	7.369495815
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. : Yes , As part of ISO 50001 certification, this part is partially taken care of.

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.

No

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	10645	32850
(ii) Ground water	39055	10800
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	49700	43650
Total volume of water consumption (in kilolitres)	49700	43650
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000108734	0.0000124429
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000219642	0.000282081
Water intensity in terms of physical output(KL/MT)	1.189169508	1.374571053
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

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

4. Provide the following details related to water discharged: Read the Matter

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in Kilo-liters)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		
(iii) To Sea water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		
(iv) Sent to third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment		
Total water discharged (in Kilo-litres)		

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

Yes, we have mechanism for Zero Liquid discharge.

Water is treated and reused internally.

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

Parameter	Unit	FY2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	kg	158.00	30.71
Sox	kg	31.00	30.71
Particulate matter (PM)	kg	127.90	95.5
Persistent organic pollutants (POP)	kg	0	0
Volatile organic compounds (VOC)	kg	0	0
Hazardous air pollutants (HAP)	kg	0	0
Others – please Specify	kg	-	---

7. Provide details of green house gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	133.10	131.30
Total Scope 2 emissions(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	140	138
Total Scope 1 and Scope 2 emissions per rupee of Turnover	MtCO2e/Rs	0.0000000597	0.0000000768

Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MtCO ₂ e/Rs	0.00000121	0.00000174
Total Scope 1 and Scope 2 emission intensity in terms of physical output MT/MT	MtCO ₂ e/Rs	0.006534451	0.008480458
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	MtCO ₂ e/Rs	0	0

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

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

Yes. Usage of rick husk as a fuel for steam generation through boiler in place of coal or wood to reduce the carbon emission.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste(A)	0.71	0.70
E-waste(B)	0.31	0.30
Bio-medical waste(C)	0	0
Construction and demolition waste(D)	0	0
Battery waste(E)	0	0
Radio active waste(F)	0	0
Other Hazardous waste. Please specify, if any.(G)	0.103	0.102
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total(A+B+C+D+E+F+G+H)	1.123 Ton	1.102 Ton
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.0000000002	0.0000000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0	0
Waste intensity in terms of physical output (MT/MT)	0.0000269	0.0000347
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	5	0
(iii) Other disposal operations	0	0
Total**	5.00	0

**Disposal yet to be carried out.

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

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

Efforts are made to reduce waste. All wastes are segregated at source. Hazardous waste like used oil is sold to the designated and approved agencies. E-Waste is disposed to the seller as per the buyback policy. Non-hazardous waste is disposed to the identified vendor.

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

S. No.	Location of operations/offices	Type of Operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	NO	NO	NO

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

No, since no new projects have come in the current financial year.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Weblink
NA	6	NA	NA	NA	NA

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

S.No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	NA	NA	NA	NA

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations : 9
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of / affiliated to.

1	Three Star Export House	National
2	Indian Chamber of Commerce	National
3	Confederation of Indian industry	National
4	Indian Green Building Council IGBC	National
5	Federation of Indian Export Organizations (FIEO)	National
6	Solvent Extractor's Association of India (SEA)	National
7	Shellac and Forest Products Export Promotion Council	National
8	Plant Based Foods Industry Association	National
9	Indian Oil Seeds and Produce Export Promotion Council	National

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

No such matter reported this year

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

S.No.	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA	NA	NA	NA	NA	NA	NA

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

The company have a grievances redressed mechanism in plant to receive and address the complaint from community. also in the forest collection area, the tribal communities and collectors can address their complaint directly to the collection centers and project office.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/small producers	80 %	80 %
Directly from within India	43.75%	30 %

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2023-24	FY 2022-23
Rural	67.38%	73.94%
Semi-Urban	0%	0%
Urban	30.42%	25.60%
Metropolitan	2.20%	0.46%

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

PRINCIPLE9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The standard operating procedure has been defined to receive complaints and respond to customers.

The Company has established a feedback mechanism to gather customer reviews, feedback, concerns, and queries through their complaints. Customers can easily submit complaints or feedback via a dedicated company link: <https://manoramagroup.co.in/contact> or by emailing to info@manoramagroup.co.in. All submissions through these channels trigger a high-priority

email notification to the Grievance Redressal Team. Upon receipt, the team assigns a complaint tracker code and forwards the issue to relevant departments. This tracker code is shared with the customer, and after corrective actions are taken, a CAPA (Corrective and Preventive Action) report is provided. Once the customer confirms satisfaction, the complaint is closed. Furthermore, the Company conducts customer satisfaction surveys to capture the Voice of the Customer (VOC) and ensure their expectations are consistently met.

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%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023 – 24 (Current Financial Year)		FY 2022 – 23 (Previous Financial Year)	
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year
Data privacy	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil
Delivery of essential Services	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil

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

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

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

Yes, The company has a cyber security framework which is not on the website due to confidentiality reasons. The cyber security policy covers network security, access control, back up, acceptable use of information assets etc. There is a periodic audit which is carried out. Personal data is not collected unless there is a business purpose and is deleted after the retention period is over. Data is secured and proper security controls are implemented on personal and private data.

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

No complaints have been received.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches --0

b. Percentage of data breaches involving personally identifiable information of customers --0

c. Impact, if any, of the data breaches -- Not applicable.