

## ANNEXURE A TO DIRECTORS' REPORT

## Business Responsibility &amp; Sustainability Report for Financial Year 2022-23

[Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

## SECTION A: GENERAL DISCLOSURES

## I. Details of the Company

1	Corporate Identity Number (CIN) of the Company	L24304MH2016PLC320868
2	Name of the Company	NURECA LIMITED ('NURECA' or 'Company')
3	Year of incorporation	2016
4	Registered Office address	Office No.101, 1st Floor, Udyog Bhavan, Sonawala Lane, Goregaon East Mumbai, Maharashtra -400063
5	Corporate address	SCO 6-7-8, Sector 9-D, Chandigarh - 160009
6	Website	www.nureca.com
7	E-mail id	cs@nureca.com
8	Telephone	0172-5292900
9	Financial year for which reporting is being done	April 2022 to March 2023
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	₹ 10,00,01,750
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. Saurabh Goyal Managing Director Tel.: +0172-5292900 E-mail : cs@nureca.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis or on a consolidated basis	Standalone basis

## II. Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Company
1	Home Healthcare and Wellness products	The Company is engaged in the business of Home Healthcare and Wellness Products	100%

## 15 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	Home Healthcare and Wellness products	869 "Other human health activities"	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	N.A.	1 Registered office, 1 Corporate Office, 4 Warehouses	6
International	N.A.	1	1

## 17 Markets served by the entity:

- a) Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	0

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

The Company is engaged in home health care and wellness products in the domestic market only, However, the company is making all efforts to expand its product portfolio and export its products to new countries & markets.

- c) Customers - Nureca is a D2C company engaged in the business of home healthcare and wellness products. Nureca enables its customers with tools to help them monitor chronic ailments and other diseases, to improve their lifestyle. Nureca is a digital first company wherein it sells its products through online channel partners such as e-commerce players, distributors and retailers and it's own website [drtrust.in](http://drtrust.in).

Nureca is supported by a Pan India network of more than 180 stockists with presence at more than 6000 Retailers across all states of India.

## 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. (C)	% (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	102	73	72%	29	28%
2	Other than Permanent (E)	1	1	100%	0	--
3	<b>Total employees (D + E)</b>	<b>103</b>	<b>74</b>	<b>72%</b>	<b>29</b>	<b>28%</b>
<b>WORKERS</b>						
4	Permanent (F)	0	0	--	0	--
5	Other than Permanent (G)	122	121	99%	1	1%
6	<b>Total workers (F + G)</b>	<b>122</b>	<b>121</b>	<b>99%</b>	<b>1</b>	<b>1%</b>

- b) Differently abled Employees and Workers :

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

## 19 Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	4	1	25%

## 20 Turnover rate for permanent employees and workers

	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	81%	32%	64%	45%	21%	26%	12%	16%	13%
Permanent Workers	No Permanent Workers are employed in the Company								

**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 the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Nureca Technologies Private Limited	Subsidiary	100%	No
2	Nureca Healthcare Private Limited	Subsidiary	100%	No
3	Nureca INC (USA)	Subsidiary	100%	No

**VI. CSR Details**

## 22 a) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

b) Turnover of the Company for the year ended March 31, 2023: ₹ 1,118.99 Millions

c) Net worth of the Company as at March 31, 2023 : ₹ 1,952.61 Millions

**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)	FY 2022-23			FY 2021-22		
		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	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA	NA
Shareholders	Yes	4	0	Complaints received on Score, NSE, BSE	19	0	Complaints received on Score, NSE, BSE

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23			FY 2021-22		
		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
Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	30	0	Complaints, queries received on social media, Consumer email id	112	0	Complaints, queries received on social media, Consumer email id
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil

#### 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 –**

No material sustainability issues pertaining to environmental and social matters identified by the Company.

#### 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.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
<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	NA	Y	Y	
1 (b) Has the policy been approved by the Board? (Yes/No)	The Board of Directors of the Company have approved, from time to time, entity level policies such as Code of Ethics & Conduct, Whistle Blower Policy, Corporate Social Responsibility Policy, etc. in line with the Regulatory requirements. These Policies are signed by respective Officers authorized by the Board.  Other policies & procedures are formulated having regard to business needs, controls and compliance with applicable laws & regulations and are approved & signed by the Managing Director.									
1 (c) Web Link of the Policies, if available	Relevant external policies are available at the website of the Company viz. <a href="https://www.nureca.com/investor-relations/#1619713093679-a2650db1-1322">https://www.nureca.com/investor-relations/#1619713093679-a2650db1-1322</a>									
2 Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	NA	Y	Y	

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3 Name of the national and international codes/ Certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 (Quality Management System) certification								
4 Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is in the process of setting up its goals and targets.								
5 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	N.A.								

**Governance, leadership and oversight**

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )  Please refer the Chairman's letter to Shareholders									
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Managing Director is responsible for implementation and oversight of Business Responsibility (BR) performance of your Company.								
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.									

**10 Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Policies are reviewed internally on a periodic / need basis																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Statutory Compliance Certificate on applicable laws is provided by the CEO and all HODs to the Board of Directors.									Quarterly								
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	No, the Company internally reviews the working of the Policies.								

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

Questions	P7
The entity does not consider the Principles material to its business (Yes/No)	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)	

**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 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	0	--	--
Key Managerial Personnel Employees other than BoD and KMPs	18	On joining, the employees are oriented on various functional and non-functional aspects of the organisation. Detailed orientation program is conducted on the Company's Core Values, Ethical Business Practices, Code of Business Conduct, Prohibition of Insider Trading Code and Organization's work culture.  Further on the regular basis, along with functional aspects, they also undergo various training programmes on Health & Safety, skill updation programmes, Whistle blower mechanism, Prevention of Sexual harassment at workplaces, Prevention of Insider Trading, etc.	100%
Workers	1	Safety	100%

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

Monetary					
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/ Fine Settlement Compounding fee		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 Punishment		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
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Company's Code of Conduct covers aspects relating to anti-corruption or anti-bribery. In terms of the said Code, the Company believes in conducting its business in a transparent manner and does not indulge in bribery or corruption.

The Company's Code of Conduct can be accessed at the website of the Company at - <https://www.nureca.com/investor-relations/#1619713093679-a2650db1-1322>

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

	FY 2022-23	FY 2021-22
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable

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

### Essential Indicators

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

Since the Company is not into any manufacturing activity, R&D and Capital Expenditure are made by the value chain partners (as applicable).

2. (a) Does the entity have procedures in place for sustainable sourcing? (Yes/No)

The Company endeavors to work with Suppliers who follow good environmental practices. Few of the Company's suppliers have ISO 14001:2015 (Environment Management System) certification.

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

1.4% of the material was sourced locally (same / neighboring district).

**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.**

Plastics	All pre-consumer plastic waste is sent for recycling through an authorized waste handler.
E-waste	All e-waste is disposed off through a Government approved e-waste recycler.
Hazardous Waste	No hazardous waste generated by the Company

**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.**

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)
<b>Permanent employees</b>											
Male	73	57	78%	57	78%	0	--	--	--	--	--
Female	29	22	76%	22	76%	29	100%	--	--	--	--
<b>Total</b>	<b>102</b>	<b>79</b>	<b>77%</b>	<b>79</b>	<b>77%</b>	<b>29</b>	<b>28%</b>	--	--	--	--
<b>Other than Permanent employees</b>											
Male	1	NIL									
Female	0										
<b>Total</b>	<b>1</b>										

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

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 workers</b>											
Male		Not Applicable									
Female											
<b>Total</b>											
<b>Other than Permanent workers</b>											
Male	121	All the temporary / casual workers are covered under ESI						--	--	--	--
Female	1										
<b>Total</b>	<b>122</b>							--	--	--	--



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

Benefits	FY 2022-23			FY 2021-22		
	No. of employee 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 employee 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	91%	--	Y	91%	--	Y
Gratuity	100%	--	Y	100%	--	Y
ESI	24%	--	Y	27%	--	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.**

Currently, there are no differently abled employees and workers in the Company. However, the Company will ensure compliance with the provisions of the Rights of Persons with Disabilities Act at the time of appointment of such employee / worker.

**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.**

The Company is committed to provide equal employment opportunities without any discrimination on the grounds of age, color, origin, nationality, disability, religion, race, caste, gender, sex and sexual orientation. The Company's 'Human Right Policy' and 'Social Accountability Policy' specifically calls out for no discrimination on any grounds.

These are available for the employees of the Company on intranet.

The Company is in the process of formulating a documented policy on Equal Employment Opportunity in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016, read with the Rights of Persons with Disabilities Rules, 2017.

**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	No employee took paternal leaves during the reporting period		Not Applicable	
Female				
<b>Total</b>				

**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	Not Applicable. All Workers working in the Company are temporary / contractual.
Other than Permanent Workers	Not Applicable. Non-permanent workers are contracted via a third party and their grievance redressal mechanism rests with the contractors.
Permanent Employees	The Company has a Whistle Blower, Prevention of Sexual harassment Policy and Social Accountability Policy in place which provides guidance to raise a complaint in case of any concerns
Other than Permanent Employees	

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

The Company does not have any trade unions.

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

Category	FY 2022-23					Total (D)	FY 2021-22			
	Total (A)	On Health and safety measures		On Skill upgradation			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	73	--	--	8	11%	148	--	--	20	14%
Female	29	15	52%	12	41%	33	--	--	30	91%
<b>Total</b>	<b>102</b>	<b>15</b>	<b>15%</b>	<b>20</b>	<b>20%</b>	<b>181</b>	--	--	<b>50</b>	<b>28%</b>
<b>Workers</b>										
Male	Not Applicable									
Female										
<b>Total</b>										

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

Category	FY 2022-23			Total (C)	FY 2021-22	
	Total (A)	No. (B)	% (B / A)		No. (D)	% (D / C)
<b>Employees</b>						
Male	73	62	85%	148	94	64%
Female	29	12	41%	33	20	61%
<b>Total</b>	<b>102</b>	<b>74</b>	<b>73%</b>	<b>181</b>	<b>114</b>	<b>63%</b>
<b>Workers</b>						
Male	Not Applicable					
Female						
<b>Total</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 such system?**

Due to the nature of the work, there are no critical occupational health and safety risks.

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

The Company uses employee feedback and walk-through approach to identify work-related hazards and risks on a regular basis.

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

Yes

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

Yes. The Employees who are not covered under ESIC Scheme, are provided with Medclaim insurance by the Company.

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

Safety Incident/ Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

Health and safety of every employee hold paramount importance in our overall corporate strategy. We provide necessary support to our employees in helping them abide by safety protocols and standards. We thrive to manage all our operations in an exemplary manner to ensure that we can provide a safe space for all employees to work and grow. All employees are given technical and on-the-job training to ensure they are well versed with company's safety protocols. Employees are groomed on adopting good safety practices through regular email alerts and awareness generating posters across our operating locations. All our employees and contractual workers are covered either under Employee State Insurance (ESI) or private medical insurance.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	--	0	0	--
Health & Safety	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	There is no specific assessment done.
Working Conditions	

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

There has been no concern or significant risk arising from health & safety practices and working conditions, hence, no corrective action taken.

**PRINCIPLE 4 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.**

The Company has identified stakeholders as a person, a group of people or a company that are impacted by our company's actions and inversely, have the potential to impact our company as well.

**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)	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	- E-mail - Notice Board - Intranet	Regularly	Communication on policy changes, key developments happening in the company and also addressing their grievances
Distributors, Retailers, Stockist and Suppliers	No	- Virtual modes such as e-mail, telephonically - In-person meetings	Regularly	Communication on new launches, schemes and to monitor the operations on a regular basis.
Shareholders	No	- Website - Stock Exchange(s) announcements - Press Release - Annual General Meeting	Quarterly and Annually	Communication on financial performance, growth perspective and any other material information

**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:**

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	102	102	100%	181	181	100%
Other than permanent	1	1	100%	--	--	--
<b>Total Employees</b>	<b>103</b>	<b>103</b>	<b>100%</b>	<b>181</b>	<b>181</b>	<b>100%</b>
<b>Workers</b>						
Permanent	Not Applicable					
Other than permanent						
<b>Total Workers</b>						

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

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>	<b>102</b>	--	--	<b>102</b>	<b>100%</b>	<b>181</b>	--	--	<b>181</b>	<b>100%</b>
Male	73	--	--	73	100%	148	--	--	148	100%
Female	29	--	--	29	100%	33	--	--	33	100%
<b>Other than Permanent</b>	<b>1</b>	--	--	<b>1</b>	<b>100%</b>	--	--	--	--	--
Male	1	--	--	1	100%	--	--	--	--	--
Female	0	--	--	--	--	--	--	--	--	--
<b>Workers</b>										
<b>Permanent</b>	--	--	--	--	--	--	--	--	--	--
Male	--	--	--	--	--	--	--	--	--	--
Female	--	--	--	--	--	--	--	--	--	--
<b>Other than Permanent</b>	<b>122</b>	<b>122</b>	<b>100%</b>	--	--	<b>205</b>	<b>205</b>	<b>100%</b>	--	--
Male	121	121	100%	--	--	202	202	100%	--	--
Female	1	1	100%	--	--	3	3	100%	--	--

## 3) Details of minimum wages paid to employees and workers, 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)*	6	13.22 lacs	2	-^
Key Managerial Personnel (other than BoD)	1	2.71 lacs	1	1.08 lacs
Employees other than BoD and KMP	69	0.29 lacs	28	0.24 lacs

\* We have 3 executive directors who are paid compensation, rest are independent directors who only receive sitting fee. Sitting fees paid to Independent Directors was not considered while calculating median.

^ We have 2 female independent Directors, who are paid sitting fee. Please refer corporate governance report for details.

## 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

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

The Company's Human Rights Policy and Social Accountability Policy outlines the grievance redressal mechanism, wherein the employees can directly report their concerns to HR head. Further, the grievances can also be reported under the mechanism of Whistle Blower Policy and Prohibition of Sexual Harassment at Workplace.

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

	FY 2022-23			FY 2021-22		
	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 Labour	Nil	Nil	--	Nil	Nil	--
Forced Labour/ Involuntary Labour	Nil	Nil	--	Nil	Nil	--
Wages	Nil	Nil	--	Nil	Nil	--
Other human rights related issues	Nil	Nil	--	Nil	Nil	--

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

The Company's Whistleblower Policy and Social Accountability Policy have clearly laid down the guidelines to prevent retaliation against a complainant. A complainant has the right to complete anonymity unless required by law enforcement agencies.

**8) Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

No.

**9) Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	There is no specific assessment done.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

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

Not Applicable

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

**Essential Indicators**

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

Parameter	Unit	FY 2022-23	FY 2021-22
Total electricity consumption (A)	GJ	788.97	601.17
Total fuel consumption (B)	GJ	1663.73	1460.21
Energy consumption through other sources (C)	GJ	0	0
<b>Total energy consumption (A+B+C)</b>	GJ	<b>2452.70</b>	2061.38
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	GJ/₹	0.000002	0.0000008

No independent assurance has been done for data verification.

**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, the Company is not identified as designated consumer under the Performance Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2022-23	FY 2021-22
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	N.A.	N.A.
(ii) Groundwater	N.A.	N.A.
(iii) Third party water (Municipal Water Supply)	1186	305
(iv) Seawater / desalinated water	N.A.	N.A.
(v) Others	3	54
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>1189</b>	<b>359</b>
Water intensity per rupee of turnover (Water consumed / turnover)	0.000001	0.000001

No independent assurance has been done for data verification.

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

Not Applicable

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

Considering the nature of the business of the Company, there is no significant air emissions other than those arising from operation of DG sets during power outages.

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NOx		Not Applicable	
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			

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

Parameter	Unit	FY 2022-23	FY 2021-22
<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)	Metric tonnes of CO <sub>2</sub> equivalent	Not Applicable	Not Applicable
<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)	Metric tonnes of CO <sub>2</sub> equivalent		
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b>			

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

The Company has no project related to reducing Green House Gas emission.

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

Parameter	FY 2022-23	FY 2021-22
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	4.15	0.9
E-waste (B)	1.12	1.54
Bio-medical waste (C)	2.43	1.12
Construction and demolition waste (D)	--	--
Battery waste (E)	--	--
Radioactive waste (F)	--	--
Other Hazardous waste. Please specify, if any. (G)	--	--
Other Non-hazardous waste generated (H)	--	--
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>7.70</b>	<b>3.56</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>

No independent assurance has been done for data verification.

**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.**

Considering the nature of business of the Company, it does not generate any hazardous waste. However, the pre-consumer plastic waste generated is sent for recycling through an authorized waste handler and e-waste is disposed off through a registered vendor.

**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:**

Not applicable as there are no operations near above-mentioned zones.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No EIA undertaken in FY 2022-23					



- 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-compliances.

No fine / penalty was paid by the Company during FY 2022-23.

**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.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	PHD Chamber of Commerce & Industry	National
2	Entrepreneurs Organization, Punjab	State

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

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

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

**Essential Indicators**

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

Not Applicable.

- 2) Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Not Applicable

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

All grievances could be submitted at [cs@nureca.com](mailto:cs@nureca.com).

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	6.3%	4.2%
Sourced directly from within the district and neighbouring districts	1.4%	22%

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

**Essential Indicators**

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

A well-established system is in place for dealing with consumer feedback. Consumers are provided multiple options to connect with the Company through email, telephone, website, social media, etc.

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

Products of the Company contain all relevant information as required under applicable laws.

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

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	--	--	--	--	--	--
Advertising	--	--	--	--	--	--
Cyber-security	--	--	--	--	--	--
Delivery of essential services	3	0	--	24	0	--
Restrictive Trade Practices	--	--	--	--	--	--
Unfair Trade Practices	--	--	--	--	--	--
Other	--	--	--	--	--	--

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

There has been no instance of product recall on account of safety issues.

**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.**

The Company has an internally available framework on cyber security.

**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.**

For FY 2022-23, there were no complaints received for issues pertaining to delivery of essential services, advertising, action taken by regulatory authorities on safety of products.