



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

“ DIRECTOR'S MESSAGE ”

Sustainability is integral to NGL Fine-Chem Limited's (referred to as 'NGL' or 'The Company') business strategy, empowering it to flourish amid evolving landscapes. Innovation and adaptability are central to the Company's approach, and are essential for navigating challenges and fostering resilience. The Company prioritises transparency, accountability, and ethical conduct across its operations, maintaining an indomitable commitment to purpose-driven business.

Through comprehensive reporting, NGL aims to update stakeholders on its Environmental, Social, and Governance (ESG) performance, showcasing its progress and impact. This communication underscores the Company's dedication to driving meaningful change and creating sustainable value for all stakeholders.

However, the Company faces several critical challenges, including the adoption of emerging technologies at competitive costs, particularly for its products, and navigating the transition to clean energy. Over the past year, NGL has intensified its efforts to foster sustainability commitments.

The Company has been working to achieve carbon neutrality and has become water-positive in its operations, including investments in energy efficient products and processes. Ensuring the health and safety of its workforce is of utmost importance, alongside partnerships with waste recyclers and community support initiatives through CSR engagement. These actions underscore the Company's dedication to sustainable practices and responsible corporate citizenship.

NGL views sustainability as an ongoing journey, recognising there's always more to be accomplished. It is committed to embracing challenges and enhancing its business practices through transformation.

”

SECTION A >> GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1. **Corporate Identity Number (CIN) of the listed entity**
L24110MH1981PLC025884
2. **Name of the listed entity**
NGL FINE-CHEM LIMITED
3. **Year of incorporation**
18th December, 1981
4. **Registered office address**
301, E Square Subhash Road, Vile Parle (East)
Mumbai - 400 057
5. **Corporate address**
301, E Square Subhash Road, Vile Parle (East)
Mumbai - 400 057
6. **E-mail**
cs@nglfinechem.com
7. **Telephone**
022-40842222
8. **Website**
<https://www.nglfinechem.com/>
9. **Financial year for which reporting is being done**
1st April, 2023 to 31st March, 2024
10. **Name of the Stock Exchange(s) where shares are listed**
 - a) National Stock Exchange of India Ltd.
 - b) BSE Ltd.
11. **Paid-up capital**
₹ 308.90 Lakh
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**
 - a) Name - Ms Pallavi Pednekar
 - b) Designation - Company Secretary & Compliance Officer
 - c) Telephone - 022-40842263
 - d) E-mail ID - cs@nglfinechem.com
13. **Reporting boundary**
Standalone basis
14. **Name of the assurance provider**
Not Applicable
15. **Type of assurance obtained**
Not Applicable

II. PRODUCTS/SERVICES

1. **Details of business activities (accounting for 90% of the turnover on a standalone basis)**

Description of the main activity

Pharmaceutical

Description of business activity

Manufacturing of pharmaceuticals and intermediates for usage in veterinary and human health.

% of turnover of the entity

100%

2. **Products/services sold by the entity (accounting for 90% of the entity's turnover):**

Product/service

Manufacture of pharmaceuticals, medicinal and chemical products

NIC code

21002

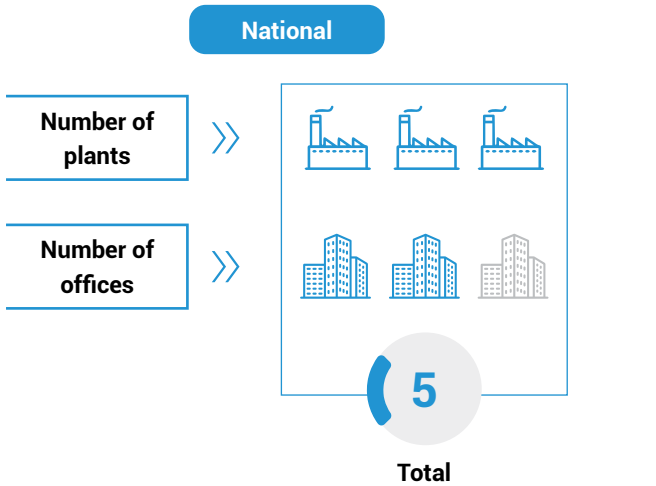
% of turnover consolidated

100



III. OPERATIONS

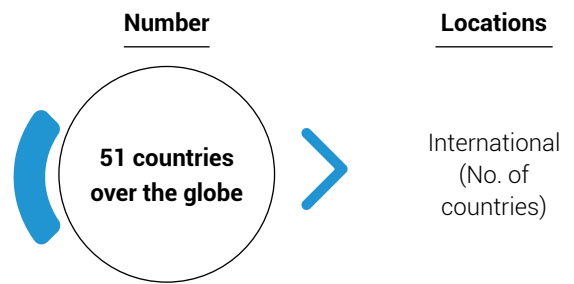
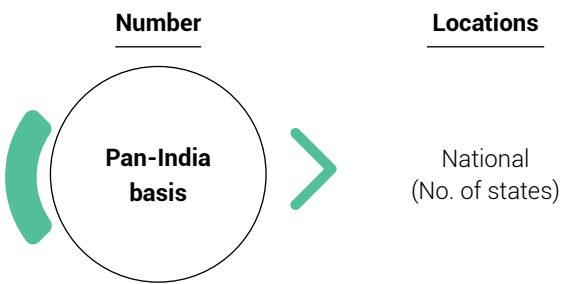
3. Number of locations where plants and/or operations/offices of the entity are situated:



Location	Number of plants	Number of offices	Total
International	0	0	0

4. Markets served by the entity:

a. Number of locations



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

Over the years, NGL has been focussing on expanding its market reach. Currently, the Company serves the market requirements in over 51 countries over the globe. In the reporting financial year, exports contributed over 73.30% of the Company's total turnover.



c. A brief on types of customers

NGL serves a variety of global companies engaged in manufacturing custom high-quality pharmaceuticals, geographically located in more than 51 countries and across India.

IV. EMPLOYEES

5. Details as at the end of financial year:

a. Employees and workers (including differently abled):



S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	348	317	91%	31	9%
2.	Other than permanent (E)	3	3	100%	0	0%
3.	Total employees (D + E)	351	320	91%	31	9%

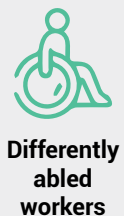


S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4.	Permanent (F)	334	334	100%	0	0
5.	Other than permanent (G)	0	0	100%	0	0
6.	Total employees (F + G)	334	334	100%	0	0

b. Differently abled employees and workers:

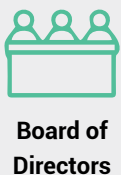


S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	00	00	0%	00	0%
2.	Other than permanent (E)	00	00	0%	00	0%
3.	Total employees (D + E)	00	00	0%	00	0%



S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4.	Permanent (F)	00	00	0%	00	0%
5.	Other than permanent (G)	00	00	0%	00	0%
6.	Total employees (F + G)	00	00	0%	00	0%

6. Participation/inclusion/representation of women:



Total (A)	No. and percentage of females	
	No. (B)	% (B/A)
6	2	33.33










Total (A)	No. and percentage of females	
	No. (B)	% (B/A)
3	1	33.33



7. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)








 Male
  Female
  Total

FY 2023-24 (Turnover rate in current FY)








 Permanent employees	>>	97		4		101	
	>>	2		0		2	

 Male
  Female
  Total

FY 2022-23 (Turnover rate in previous FY)

 Permanent employees	>>	2.18		0.17		2.35	
	>>	0		0		0	

FY 2021-22 (Turnover rate in the year prior to the previous FY)

 Permanent employees	>>	2.10		0.15		2.25	
	>>	0		0		0	

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

21. (a) Names of holding/subsidiary/associate companies/joint ventures as 31st March, 2024

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.	Macrotech Polychem Private Limited	Subsidiary	100	Yes

VI. CSR DETAILS

22. (i)

Whether CSR is applicable as per Section 135 of Companies Act, 2013



Yes

22. (ii)

Turnover (in Lakh)



32,897

22. (iii)

Net worth (in Lakh)









26,280



VII. TRANSPARENCY AND DISCLOSURES COMPLIANCE

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 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	<p>Yes.</p> <p>NGL engages with various communities in and around its operating locations through the Gram Panchayat, supporting several projects like water regeneration and increasing green coverage through plantation drives.</p> <p>Further, the Company has a Whistle Blower Policy that allows workers, employees and others to lodge their grievances via the Mail ID provided in the outlined policy/mechanism.</p> <p>The same has been uploaded on the Company website and can be accessed at the below link: https://www.nglfinechem.com/disclosures-under-regulation.html#1</p>	Nil	Nil	-	Nil	Nil	-
 Investors (other than shareholders) ¹	Not Applicable						
 Shareholders	<p>Yes</p> <p>NGL has a multi-pronged grievance redressal mechanism for shareholders. The Company has appointed Purva Sharegistry (India) Private Limited as the Share Registrar and transfer agent, which primarily takes care of shareholders' grievances.</p> <p>Further, shareholders can register their grievances through the SEBI Scores portal.</p> <p>https://www.purvashare.com/contact/</p>	Nil	Nil	-	3	0	-

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 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
 Employees and workers	Yes, the Company's employees and workers have access to its whistle blower mechanism through which the grievances can be addressed to the Company.	Nil	Nil	No reportable complaint was registered during the year.	Nil	Nil	No reportable complaint was registered during the year.
 Customers	NGL has a dedicated E-mail id (info@nglfinechem.com) through which customers can register their complaints. This E-mail id is monitored by the Executive Director of the Company.	1	Nil		3	Nil	
 Value chain partners	The Company proactively engages with its value chain partners and has a dedicated E-mail id (info@nglfinechem.com) through which they can register their complaints. The same is monitored by the Executive Director of the Company.	Nil	Nil		Nil	Nil	



#1. The Company has established a unified redressal mechanism for both shareholders and investors, documented under the 'Shareholders' category.



24. OVERVIEW OF THE ENTITY'S MATERIAL RESPONSIBLE BUSINESS CONDUCT ISSUES

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


S. No.	Material issue identified	Indicate whether risk or opportunity (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.	 ESG compliance	Risk	Risk: ESG compliance risk is associated with non-adherence to the standards and guidelines set forth by all local and global regulatory agencies, focussing on pharmacovigilance, proprietary, confidentiality and other core governance standards (For instance, CGMP and CGLP, among others)	1. Focussing on stable and larger markets. 2. Strengthening regulatory capacity in key markets by actively engaging with regulatory agencies and hence mitigating risks from external sources.	Positive: Compliance with relevant regulatory requirements pertaining to the ESG domain reflects the Company's commitment towards responsible business practices. Negative: Non-compliance with ESG and regulatory requirements may affect the Company's image and impact its business continuity in the long term.
2.	 Regulatory compliance				



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)
3.	 Managing waste	Risk and Opportunity	<p>Risk: Waste, water and energy management have been identified as key material issues under the climate change and environmental risk. This risk is addressed to emphasise on the Company's climate consciousness and its contribution towards mitigation action plans against climate change.</p> <p>Opportunity: Comprehensive resource management plans aligned with NGL's environment conservation strategy will highlight the Company's commitment towards improving environmental preservation and its contribution towards climate change mitigation action plans</p>	<ol style="list-style-type: none"> 1. Ensuring compliance through robust governance and review mechanisms, strengthening capabilities of the EHS and legal compliance teams, conducting risk assessments and periodic reviews, and implementing compliance management software to track and monitor adherence to all relevant regulatory requirements. 2. Undertaking proactive initiatives to mitigate the physical and transitional risks linked to climate change, such as, decarbonising operations, GHG emission reduction measures, and physical climate risk assessment to safeguard assets from the effects of climate change. 3. The Company adheres to the precautionary principle (as outlined in the Rio Declaration 1992) through the ERM framework to mitigate environmental risks. 	<p>Positive: The Company's focus on strengthening climate and ESG-specific initiatives bolsters long-term value-creation and enables the Company to effectively respond to rising stakeholder demands.</p> <p>Negative: The lack of robust initiatives and action plans to contribute to ESG awareness and climate change could adversely impact the Company's operations and lead to work force disruption.</p>
4.	 Occupational health and safety	Risk and Opportunity	<p>Risk: Occupational health and safety is a critical aspect of the Company's commitment to workforce welfare, emphasising the importance of providing a safe and secure working environment. Identification of a high number of health and safety incidents reflects the effectiveness of the existing EHS management approach.</p>	<ol style="list-style-type: none"> 1. Implementing a robust EHS management system with periodic internal and external audits of safety practices. 2. Adopting comprehensive corrective action plans following the identification and assessment of safety incidents to prevent future instances. 	<p>Positive: A robust occupational health and safety management approach enables the Company to prevent the occurrence of incidents.</p> <p>Negative: Frequent safety incidents and injuries may adversely impact the Company's performance, both in terms of safety and workforce well-being.</p>

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)
			Opportunity: A strong EHS management system integrated with comprehensive hazard identification, mitigation plans, root cause analysis of the reported incidents and corresponding corrective action plans, will highlight NGL's approach and dedication to ensuring workforce health and safety.		
5.	 Climate change	Risk	Extreme weather events linked to climate change can disrupt supply chains and manufacturing operations, thereby affecting the production and distribution of NGL's products. For example, events such as heat waves or excessive rainfall in the areas where the Company's manufacturing facilities and offices are located can lead to increased absenteeism, thereby impacting the overall efficiency of the Company.	NGL conducts mandatory safety training and awareness sessions across its operations, including manufacturing sites and offices. These sessions cover emergency evacuation procedures, especially important during natural disasters.	Negative: Since this is a systemic risk, the Company cannot fully control the same, and instead, strives to mitigate it to a certain extent.
6.	 Talent development	Opportunity	Investing in talent development gives the Company a strategic edge, promoting individual growth that enhances organisational agility and competitiveness. Prioritising employee growth nurtures a culture of continuous improvement and positions companies as preferred employers, attracting top talent and ensuring long-term success.	NA	Positive



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)
7.	 Business ethics	Risk	Failing to uphold business ethics can expose a company to significant risks. Engaging in unethical behaviour can harm the Company's reputation and erode public trust, resulting in the loss of customers, investors, and other stakeholders.	The Company adheres strictly to its Code of Conduct, which serves as a comprehensive guide for all employees on values, ethics, and business principles. The Company's Whistle Blower Policy provides a mechanism for the employees to report any unethical or improper activity concerning the Company to the Chairman of the Board Audit Committee.	Negative



SECTION B

MANAGEMENT AND PROCESS DISCLOSURES

Disclose Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
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, NGL's Board has approved some of the policies that are in accordance with the relevant statutory requirements.								
c. Web link of the policies, if available	https://www.nglfinechem.com/disclosures-under-regulation.html#								
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)	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/label/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.	OECD Principles of Corporate Governance	<ul style="list-style-type: none"> ➤ cGMP standards. ➤ WHO CMP standards. ➤ Compliance with (ISO 9001:2008) quality control systems. 	Occupational Health and Safety management system (ISO 45001:2018) at all manufacturing sites in India	-	Yes	One manufacturing site is certified for the Environment Management System ISO 14001:2015	-	Yes	Yes
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	-	-	-	-	-	<ul style="list-style-type: none"> ➤ Switch to greener fuels for cleaner energy. ➤ Conserve Water. ➤ Recycle solvents mandatorily. ➤ Produce by-products that can be utilised. 	-	-	-
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company's performance with regard to each of the Principles is reviewed periodically by the Board of Directors.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Please refer to the Managing Director's Message at the beginning of this Business Responsibility and Sustainability Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Mr Rahul Nachane Designation: Managing Director DIN: 00223346								
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, NGL's business responsibility and sustainability initiatives are overseen by the Mr Rahul Nachane, Managing Director of NGL. Further, some parts of the responsibility are also overseen by the Stakeholders' Relationship Committee.								



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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, by the Board Periodically/Need-Based	Yes, by the Board Periodically/ Need-Based	Yes, by the Board Periodically/Need-Based	NA	NA	Yes, by the Board Periodically/Need-Based	NA	NA	Yes, by the Board Periodically/Need-Based
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes. Ongoing by the Board of the Company.	Yes. Ongoing by the Board of the Company.	Yes. Ongoing by the Board of the Company.			Yes. Ongoing by the Board of the Company.			Yes. Ongoing by the Board of the Company.

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 conducts internal reviews of the implementation and effectiveness of its policies.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (Please specify)	-	-	-	-	-	-	-	-	-

SECTION C >> PRINCIPLE WISE PERFORMANCE DISCLOSURE

ETHICS AND INTEGRITY

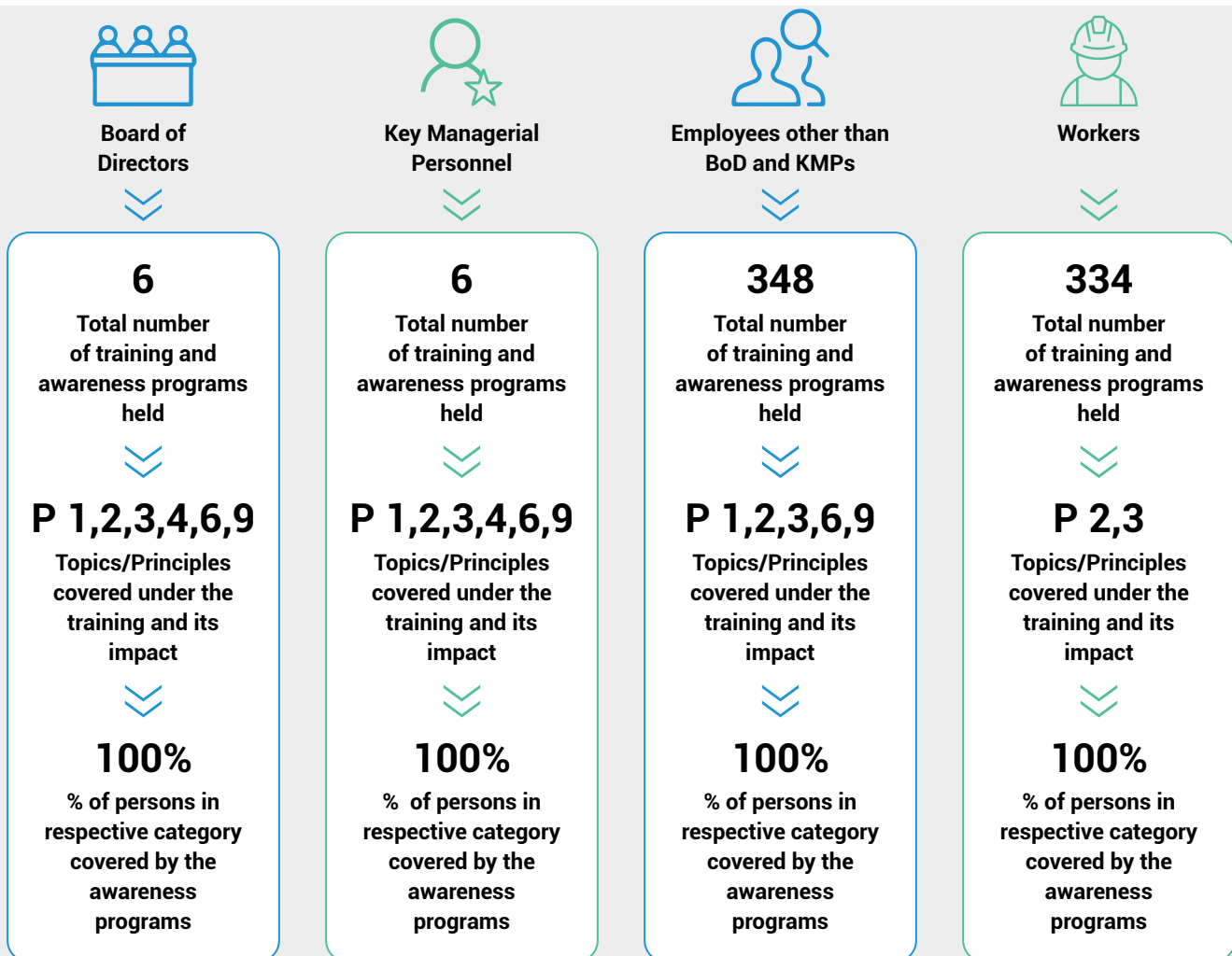


PRINCIPLE 1

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 programs on any of the principles during the financial year.



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 2023-2024:

No such cases were reported during the current reporting period.


Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal preferred? (Yes/No)
Penalty/fine			N. A.		
Settlement			N. A.		
Compounding fee			N. A.		



Non-monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal preferred? (Yes/No)
Imprisonment			N. A.		
Punishment			N. A.		

3. Details 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.

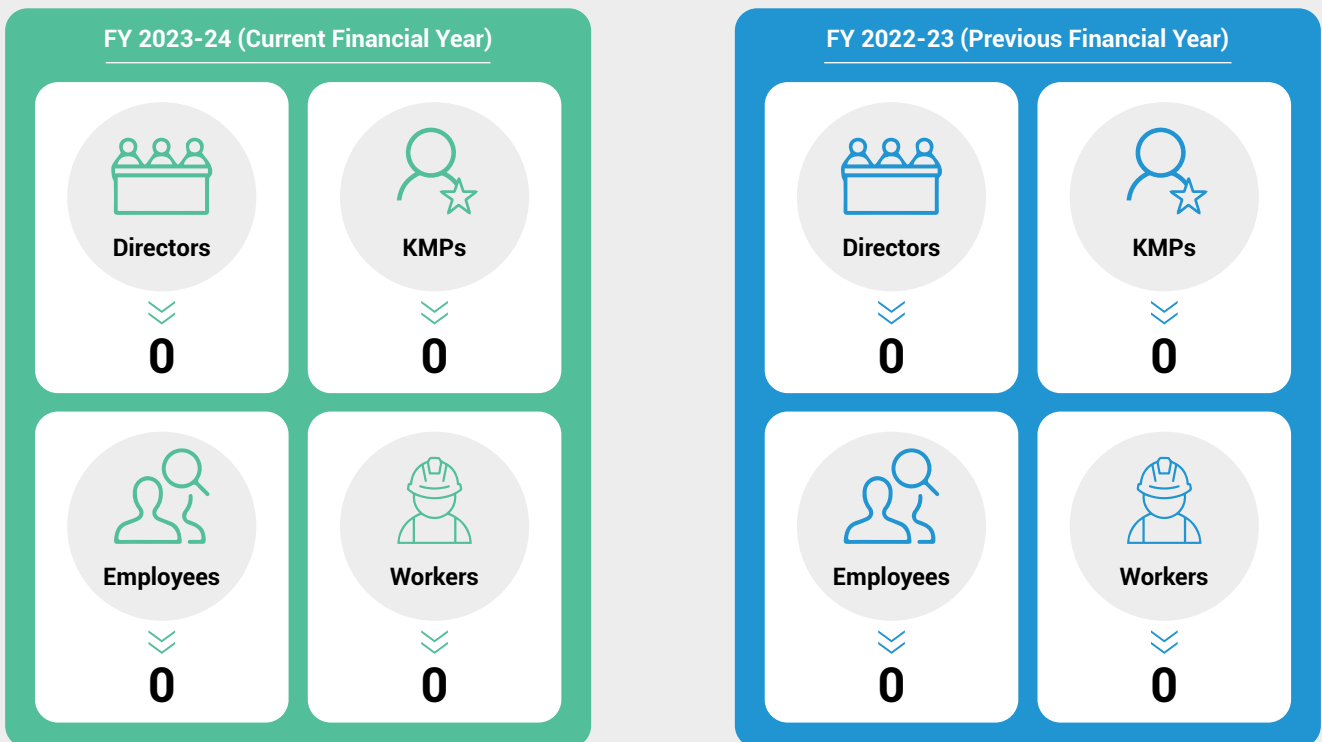
Case Details	Name of the regulatory/enforcement agencies/judicial institutions
	Not Applicable



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 has not adopted separate policy of anti-corruption or anti-bribery policy. However, these issues are addressed under the Code of Conduct for Board Members & Senior Management, adopted in accordance with the provisions of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The Code of Conduct is available on the Company's website at: <https://www.nglfinechem.com/images/pdf/code-of-conduct.pdf>. The Company is committed to conducting its business with integrity.

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



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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	0	0	0
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	0	0	0

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

	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)
No. of days of accounts payable	103.44	71.87

9. 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. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	19.95%	31.37%
	b. Sales (Sales to related parties/Total sales)	0.70%	0.97%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)*	100%	100%
	d. Investments (Investments in related parties/Total investments made)	6.50%	8.62%

*Company has provided loan to its wholly owned Subsidiary only.



SUSTAINABLE BUSINESS



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.

	Current Financial Year	Previous Financial year	Details of improvements in environmental and social impacts
R & D	0	0	N.A.
Capex	0	20.94%	Investment in Effluent Treatment plant

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

Yes, NGL implements responsible procurement practices across its supply chain. The Company encourages local sourcing to reduce costs, currency risks and the environmental impact of its transportation activities.

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

92.59% of the total inputs were 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.

Yes, NGL has a Standard Operating Procedure (SOP) for Waste Management, for disposing of hazardous & non-hazardous waste. The Company seeks permission from the concerned regulatory authority before sending the waste to the authorised dealer for disposal of the same.

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, since NGL is engaged in manufacturing of APIs which are used as inputs in making pharmaceutical products.



EMPLOYEE WELLBEING



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	317	317	100%	317	100%	00	00	00	0%	317	100%
Female	31	31	100%	31	100%	31	100%	00	0%	31	100%
Total	348	348	100%	348	100%	31	100%	00	0%	348	100%



Other than permanent employees

Male	3	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	3	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	334	334	100%	334	100%	0	0%	0	0%	277	100%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	334	334	100%	334	100%	0	0%	0	0%	277	100%



Other than permanent workers

Male	0	0	0	00	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

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the Company.	0.11%	0.13%



2. Details of retirement benefits, for current FY and previous financial year.

FY 2023-24 Current Financial Year			PF	FY 2022-23 Previous Financial Year		
No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)		No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
100%	100%	Yes		100%	100%	Yes

FY 2023-24 Current Financial Year			Gratuity	FY 2022-23 Previous Financial Year		
No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)		No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
100% subject to applicability of threshold	100% subject to applicability of threshold	Yes		100% subject to applicability of threshold	100% subject to applicability of threshold	Yes

FY 2023-24 Current Financial Year			ESI	FY 2022-23 Previous Financial Year		
No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)		No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
100% subject to applicability of threshold	100% subject to applicability of threshold	Yes		100% subject to applicability of threshold	100% subject to applicability of threshold	Yes



Bonus

FY 2023-24 Current Financial Year

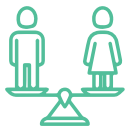
FY 2022-23 Previous Financial Year

FY 2023-24 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 employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
100% subject to applicability of threshold	100% subject to applicability of threshold	Yes	100% subject to applicability of threshold	100% subject to applicability of threshold	Yes

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.

Being a pharmaceutical and chemical company, NGL does not currently employ any physically handicapped person. However, the Company is in the process of setting up infrastructure for differently abled individuals.



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's Code of Conduct outlines its commitment to non-discrimination, ensuring equal opportunity for all employees regardless of race, colour, religion, sex, national origin, ancestry, age, marital status, sexual orientation or disability.

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

Gender	Permanent employees		Permanent workers	
	Return of work	Retention rate	Return of work	Retention rate
Male	0	0	0	0
Female	100	100	0	0
Total	100	100	0	0

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.

NGL's employees and workers have access to the Company's whistle blower mechanism through which the grievances can be addressed to the Company.



Yes/No

(if yes, then give details of mechanism in brief)



Permanent Workers

Yes, permanent workers communicate their grievances through their respective supervisors, who then convey the same to the Company via the Human Resource Representative based at the factory.



Other than permanent workers

Yes, the non-permanent workers report their grievances to their respective supervisors, and the same are communicated to the Company through the Human Resource Representative based at the factory.



Permanent employees

Yes, employees communicate their grievances through their respective supervisors, who then forward them to the Company through the Human Resource Representative. Additionally, the employees can report their concerns through the Company's whistle blower mechanism.



Other than permanent employees

Yes, employees communicate their grievances through their respective supervisors, who then forward them to the Company through the Human Resource Representative. Additionally, the employees can report their concerns through the Company's whistle blower mechanism.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of associations or union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of associations or union (D)	% (D/C)
Total permanent employees	348	0	0%	344	0	0%
- Male	317	0	0%	320	0	0%
- Female	31	0	0%	24	0	0%
Total permanent workers	334	0	0%	329	12*	3.65%
- Male	334	0	0%	329	12	3.65%
- Female	0	0	0%	0	0	0%

* These employees were members of external Unions and have resigned from the Company subsequently. Further, the Company is not member of any worker's association(s) or Unions.

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)



Employees

Male	320	254	79.38%	00	00	328	312	95.12%	196	59.76%
Female	31	5	16.13%	00	00	22	21	95.45%	21	95.45%
Total	351	259	73.79%	00	00	350	333	94.14%	217	62%



Workers

Male	334	154	46.11%	00	00	52	47	90.38%	31	59.62%
Female	00	00	0	00	00	00	00	00%	00	00%
Total	334	154	46.11%	00	00	52	47	90.38%	31	59.62%

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)



Employees

Male	320	293	91.56%	328	277	84.45%
Female	31	24	77.42%	22	22	100%
Total	351	317	90.31%	350	299	85.42%



Workers

Male	334	10	2.99%	52	40	76.92%
Female	0	0	0%	0	0	0%
Total	334	10	2.99%	52	40	76.92%



10. Health and safety management system:



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

Yes, all plants of the Company have an Occupational Health and Safety System in place, which is in accordance with the guidelines of ISO 45001:2018 Occupational Health and Safety management system and various legal requirements such the Factories Act, and Environmental Protections Act, among others.



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

NGL undertakes periodic internal audits to ensure compliance with the occupational health and Safety management systems put in place by the Company.



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

Yes, the Company has Standard Operating Procedures (SoP) for employees and workers to identify and report on work-related hazards and subsequent steps to mitigate them.



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

Yes, NGL provides non-occupational medical and healthcare services to its employees.

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (Per one million-person hours worked)	Employees	-	-
	Workers	2.08	-
Total recordable work-related injuries	Employees	-	-
	Workers	1	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

This also includes contract workforce.

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

NGL has implemented an Environment Health and Safety (EHS) System in the organisation. The Company has established Standard Operating Procedures (SOP) to ensure adherence to this system. Various measures are in place, including a work permit system, a near-miss reporting system for accidents and incidents, mock drills, hazard identification and risk assessment, and a Hazard Operability Study (HAZOP). These systems collectively contribute to maintaining a safe & healthy workplace.

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

FY 2023-24 Current Financial Year			Working conditions	FY 2023-24 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks		Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil		Nil	Nil	Nil

FY 2023-24 Current Financial Year			Health & safety	FY 2023-24 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks		Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil		Nil	Nil	Nil

14. Assessments for the year:



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:

No such incidents were reported for the Company during the year under review.



STAKEHOLDER INCLUSIVENESS



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.

NGL identifies stakeholder groups by considering people or entities affected by the Company's operations or having a significant impact on its business. The key groups identified are as given in table 2.

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 & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (Annually/half yearly/quarterly/ others – Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
 Investors/ shareholders	No	Website of the Company/ Stock Exchanges/ grievance mechanism/ newspaper publications or announcements/ meetings or conferences	Annually/half yearly/quarterly and event-based	To communicate the business & financial performance of the Company and its overall strategy. To seek the feedback and expectation of shareholders from the management of the Company.
 Communities	Yes ¹	Interaction through CSR initiatives	Periodic or need based	To develop a sustainable ecosystem for the Company's communities. To understand the areas for sustainable development.
 Employees	No	One-to-one meeting/ grievance mechanism/ training programmes	Ongoing/event based/ongoing	To communicate the performance and strategy of the Company. To foster a safe, diverse and inclusive working environment. To seek their feedback & suggestions on the work culture.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (Annually/Half Yearly/Quarterly/ Others – Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
 Value Chain Partners or B2B Partners	No	Vendor meets, virtual or in-person meetings	Continuous and as and when required.	To engage with value chain partners to identify issues impacting the value chain.
 Regulator	No	E-mail/website of the regulators	Need-based/ ongoing	Promote transparent communication with regulator to meet compliance obligations.

1. The Company undertakes various CSR activities in the domains of education and health care, for the local communities. Majority of beneficiaries of these CSR activities can be termed as vulnerable or belonging to marginalised groups.

HUMAN RIGHTS




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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
 Employees						
Permanent	348	0	0	0	0	0
Other than permanent	3	0	0	0	0	0
Total employees	351	0	0	0	0	0



Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)



Workers

Permanent	334	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total workers	334	0	0	0	0	0

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 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)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)



Employees

Permanent										
Male	317	0	0	317	100%	320	0	0%	320	100%
Female	31	0	0	31	100%	24	0	0%	24	100%
Other than permanent										
Male	3	0	0	3	100%	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0



Workers

Permanent										
Male	334	0	0	334	100%	277	194	70.04%	83	29.96%
Female	0	0	0	0	0	0	0	0%	0	0%
Other than permanent										
Male	0	0	0	0	0	52	0	0%	52	100%
Female	0	0	0	0	0	0	0	0%	0	0%

3. Details of remuneration/salary/wages, in the following format (Sum in Lakhs):

a. Median remuneration /wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remunerations/ salary/wages of respective category
Board of Directors (BoD)	2	189.66	0	0
Key Managerial Personnel	0	0	1	9.11
Employees other than BoD and KMP	387	1,641.94	32	155.71
Workers	0	0	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	3.77	3.66

*The Company does not employ any female worker.


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, NGL maintains a zero-tolerance policy towards discrimination and harassment of any kind, based on race, religion, colour, age, sex, pregnancy, sexual orientation, nationality, disability or any other classification as mandated by local laws. Additionally, the Company's Human Resource Department is primarily responsible for addressing the impacts of human rights issues that may arise from time to time.

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

While the Company does not have a formal mechanism in place, the Human Resource Department is well-equipped to address such issues as and when they arise.

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

FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
 Sexual harassment					
Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil	Nil	Nil	Nil



Discrimination at workplace

FY 2023-24 Current Financial Year

FY 2022-23 Previous Financial Year

FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil	Nil	Nil	Nil



Child labour

FY 2023-24 Current Financial Year

FY 2022-23 Previous Financial Year

FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil	Nil	Nil	Nil



Forced labour/ involuntary labour

FY 2023-24 Current Financial Year

FY 2022-23 Previous Financial Year

FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil	Nil	Nil	Nil



Wages

FY 2023-24 Current Financial Year

FY 2022-23 Previous Financial Year

FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil	Nil	Nil	Nil



Other human rights related issues

FY 2023-24 Current Financial Year

FY 2022-23 Previous Financial Year

FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees/workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

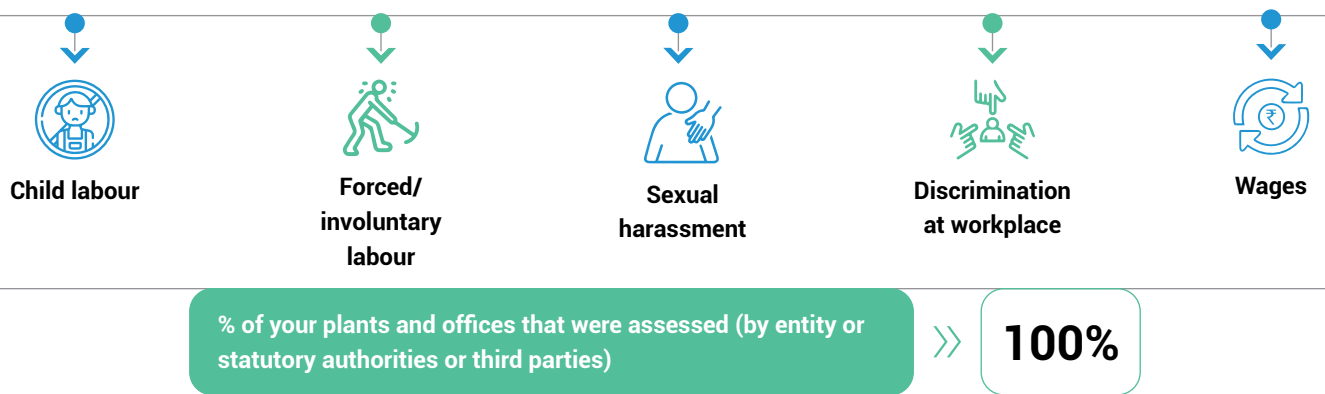
8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

NGL has a zero tolerance policy for retaliation against whistleblowers or any employee who reports a complaint in good faith. The Company ensures complete confidentiality of the complainant or the whistleblower and provides protection from retaliation during investigation and thereafter.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) :

No. The Company will strive to incorporate human rights requirements into future business agreements and contracts.

10. Assessments for the year:



11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above. Not Applicable



ENVIRONMENT



PRINCIPLE 6

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

ESSENTIAL INDICATORS

1. Details of total energy consumption (in Giga-Joule (GJ) or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)		
Total fuel consumption (B)		
Energy consumption through other sources (C)	Briquette – 13,42,553.55 GJ PNG – 2,143.68 GJ	Briquette – 147.23496 GJ Steam – 2,871.77 GJ
Total energy consumed from renewable sources (A+B+C)	16,98,865.234	31,710.48445
From non-renewable sources		
Total electricity consumption (D)	13,44,697.23	3,019.00496
Total fuel consumption (E)	9,674.334 GJ	27,171.2052 GJ
Energy consumption through other sources (F)	Diesel – 3,44,493.67 GJ	Diesel – 1,520.27429 GJ
Total energy consumed from non-renewable sources (D+E+F)	3,54,168.004	28,691.47949
Total energy consumed (A+B+C+D+E+F)	16,98,865.234 GJ	31,710.48445
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.00005239	0.00001176
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.011989062	0.000269102
Energy intensity in terms of physical output	3.874035368	-
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. **No**

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 a designated consumer under the PAT scheme.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	20.4	NA
(iv) Seawater/desalinated water	NA	NA
(v) Others (MIDC)	60,220	56,72,361
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	60,240.4	56,72,361
Total volume of water consumption (in kilolitres)	60,240.4	56,72,361

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.00001857	0.00210
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.00042512	0.048136914
Water intensity in terms of physical output	0.137369278	-
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/evaluation/assurance have 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:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface Water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment		
- With treatment – please specify level of treatment	As per the Maharashtra Pollution Control Board's (MPCB) consent, the Company conducts primary, secondary and tertiary treatment of the effluent before discharging it to the Common Effluent Treatment Plant (CETP).	As per the Maharashtra Pollution Control Board's (MPCB) consent, the Company applies primary, secondary and tertiary treatment procedures for the effluent before discharging it to the Common Effluent Treatment Plant (CETP).
Total water discharged (in kilolitres)	416.293	29.7

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

1. MPCB, during their JVS inspection.
2. M/s Green Envirosafe Engineers & consultant Pvt. Ltd as a part of Environmental Monitoring.
3. Eurofine Enviro Lab Pvt. Ltd.



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

Yes, the Company has a zero liquid discharge plant and a full functional effluent treatment plant as under:

- 1) Stripper System for removing solvent from water
- 2) Multiple Effect Evaporator System
- 3) Mechanical Vapour Recompression system
- 4) Agitated Thin Film Dryer
- 5) A fully functional RO System

There is no zero liquid discharge plant at W-41 & W-42.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Ug/m ³	16.77	14.22
SOx	Ug/m ³	3.00	13.69
Particulate Matter (PM)	Ug/m ³	52.73	30.5
Persistent Organic Pollutants (POP)	NA	NA	NA
Volatile Organic Compounds (VOC)	NA	NA	NA
Hazardous Air Pollutants (HAP)	NA	NA	NA
Others – Please Specify	NA	15	NA

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, an independent assessment/evaluation/assurance has been carried out by

- a) M/s Sadekar Enviro Engineers Pvt. Ltd and
- b) M/s Green Envirosafe Engineers & Consultants Pvt. Ltd. and
- c) MPCB, during their JVS inspection.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent Mg/m ³	CO ₂ -0.62 Ug/m ³ N ₂ O-6.82 Ug/m ³	CO ₂ -0.52 Ug/m ³ N ₂ O-5.66 Ug/m ³
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	NOx-13.40 ug/m ³	NA
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions /Revenue from operations)		0.00000000642	0.0000000023
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)		0.00000014688	0.00000005244

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.00004752	-
Total Scope 1 and Scope 2 emission 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**

1. MPCB, during their JVS inspection, and
2. M/s Green EnviroSAFE Engineers & Consultant Pvt. Ltd. as a part of Environmental Monitoring

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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Total waste generated (in metric tonnes)		
Plastic waste (A)	4.614	2.742
E-waste (B)	0.905	0.275
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other hazardous waste. Please specify, if any. (G)	952.449	417.733
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	957.968	420.75
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.0000002955	0.0000001561
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.000006	0.0000001
Waste intensity in terms of physical output	0.002184518	-
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
TOTAL		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2.86	2.31
(ii) Landfilling	20.589	NA
(iii) Other disposal operations - pre processing	483.69	5.26
(iv) Other disposal operations – recycle	362.335	-
Total	869.474	7.57



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**

1. MPCB, during their JVS inspection and
2. M/s Green Envirosafe Engineers & consultant Pvt. Ltd. as a part of Environmental Monitoring.



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.

NGL implements a waste management plan, adopting a comprehensive approach towards waste minimisation. The Company follows dedicated Standard Operating Procedures (SOPs) for waste management, specifically EHS/008 and for the disposal of hazardous waste, which is disposed through government-approved partners.



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:

NGL doesn't have any of its manufacturing plants in an ecologically sensitive area.



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

No Environmental Impact Assessments were undertaken by the Company during the year.



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:

Yes, all the plants of the Company are in compliance with applicable National and State environmental laws, rules, regulations and guidelines.



RESPONSIBLE PUBLIC ADVOCACY



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. **Two**
- 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.

	Name of the trade and industry chambers/associations		Reach of trade and industry chambers/ associations (State/National)
1.	Pharmaceutical Export Promotion Council of India	>>	National (Pan-India Basis)
2.	Indian Merchants Chamber	>>	National (Pan-India Basis)

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.**

Not applicable, for the year there were no cases lodged against the Company for matters pertaining to anti-competitive conduct.

COMMUNITY UPLIFTMENT



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.**

In the reporting year, the Company did not undertake any social impact assessment.

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

NGL did not undertake any ongoing Rehabilitation and Resettlement (R&R) project during the year under review.

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

NGL reaches out to various communities in and around its operating locations through the Gram Panchayat, supporting projects like water regeneration and increasing green coverage via plantation drives. Further, the Company has a Whistle Blower Policy that allows workers, employees and others to submit their grievances via the designated E-mail id provided in the said policy. The same has been uploaded on the website of the Company and accessed by the below link: <https://www.nglfinechem.com/disclosures-under-regulation.html#1>



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	44.09	80
Sourced directly from within the district and neighbouring districts	72.1	73.2

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	-	-
Semi Urban	-	-
Urban	-	-
Metropolitan	100%	100%

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

CONSUMER WELLBEING



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.

The Company has a dedicated E-mail id (info@nglfinechem.com) through which customers can register their complaints. The same is monitored by the Executive Director of the Company.

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	*Not Applicable
Safe and responsible usage	100
Recycling and/or safe disposal	*Not Applicable

*Company is engaged in manufacturing of pharmaceuticals and intermediates for usage in veterinary and human health thus this clause is not applicable.

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	Remarks	Received during the year	Pending resolution at end of year	Remarks
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	1	Nil		3	Nil	

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

	Number	Reasons for recall
Voluntary calls	-	-
Forced recalls	-	-

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 adopted Risk Management Policy and the same is hosted on the website of the Company. The policy same can be accessed by the below link: <https://www.nglfinechem.com/images/pdf/risk-management-policy.pdf>

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 of products/services.

Not Applicable

7. Provide the following information relating to data breaches:

- a) Number of instances of data breaches: NIL
- b) Percentage of data breaches involving personally identifiable information of customers: NIL
- c) Impact, if any, of the data breaches: NIL