

Annexure to the Directors' Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

The Directors present its Business Responsibility and Sustainability Report (BRSR) for the financial year ended on 31st March, 2023. The Business Responsibility and Sustainability Report (BRSR) is provided in lieu of Business Responsibility Report (BRR) and is aligned with the National Guidelines on Responsible Business Conduct (NGRBCs), issued by Ministry of Corporate Affairs (MCA) and is in accordance with the clause(f) of Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and Circular no. SEBI/HO/CFD//CMD-2/P/CIR/2021/562 dated 10th May, 2021.

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

1	Corporate Identity Number (CIN) of the Company	L40104WB1981PLC033408
2	Name of the Company	SKIPPER LIMITED
3	Year of Incorporation	1981
4	Registered Office address	3A, LOUDON STREET, 1ST FLOOR KOLKATA WB 700017 IN
5	Corporate Address	3A, LOUDON STREET, 1ST FLOOR KOLKATA WB 700017 IN
6	Email ID	investor.relations@skipperlimited.com
7	Telephone	+91 33 22895731/5732
8	Website	www.skipperlimited.com
9	Financial year for which Reporting is being done	1st April, 2022 to 31st March, 2023
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) & National Stock Exchange of India Limited (NSE)
11	Paid Up Capital	Rs. 10,26,70,212
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Company Secretary: Mrs. Anu Singh Telephone No: +91 33 22895731/5732 Email ID: investors.relations@skipperlimited.com
13	Reporting boundary	Standalone

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 entity
1	Engineering products	Manufactures T&D structures and distribution poles	77%
2	Polymer products	Manufactures products finding applications in plumbing and agriculture	20%
3	Infrastructure projects	EPC solutions in tower design, tower testing, manufacturing and onsite construction	3%

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	Manufacturing of Engineering products	2511	77%
2	Manufacturing of Polymer products	2220	20%
3	Infrastructure projects	4220	3%

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	5	3	8
International	0	0	0

17. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of states)	28
International (No. of countries)	14

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

36.51% contribution of total turnover comes from exports.

c. A brief on types of customers:

The Company primarily operates in the B2B segment, offering a diverse product range that includes engineering, infrastructure, and polymer & pipes. These products are sold to a wide range of customers, including those engaged in Power Distribution and Transmission, Telecom, Railways, Water Utilities, etc.

IV. Employees

18. 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)
EMPLOYEES						
1.	Permanent (D)	1,153	1,139	98.8%	14	1.2%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	1,153	1,139	98.8%	14	1.2%
WORKERS						
4.	Permanent (F)	1,058	1,058	100.0%	0	0%
5.	Other than Permanent (G)	4,000	3,985	99.6%	15	0.4%
6.	Total workers (F + G)	5,058	5,043	99.7%	15	0.4%

b. Differently abled Employees and workers:

The company has 1 permanent differently-abled male worker

19. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	2	1	50%

20. Turnover rate for permanent employees and workers

	FY2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.55%	0.42%	11.98%	5.47%	0.19%	5.66%	3.26%	0.06%	3.31%
Permanent Workers	6.60%	0%	6.60%	13.66%	0%	13.66%	15.52%	0%	15.52%

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Skipper-Metzer India LLP	Joint Venture	50%	No

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in Rs.): 19,803 million
(iii) Net worth (in Rs.): 7,679.61 million

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:

The company has received no material complaints/grievances against it from communities, investors, shareholders, employees and workers, customers, and value chain partners.

The Company prioritizes the highest standards of ethics in all aspects of its business activities and maintains a robust mechanism for grievance redressal. The details of the policy and related mechanism can be found in the link - <https://repository.skipperlimited.com/investor-relations/pdf/CodeofConductforDirectors&SMP-25.05.21.pdf>

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (positive or negative)
1.	Occupational Health and Safety	Risk and Opportunity	<p>Risk: Occupational health and safety practices, if not managed properly, can expose our employees to physical, ergonomic, and other risks while working with heavy machinery in its facilities.</p> <p>Opportunity: Promoting a safety-first culture and putting comprehensive health and safety programs, with a focus on regular training, equipment maintenance, and hazard identification, along with regular assessments as well as safety certifications. This improves employee/worker safety and well-being, leading to higher productivity.</p>	<p>The Company has a strong focus on the health, and safety of employees and workers, and the processes are aligned to the ISO 45001 standards. The rigorous hazard management practices, regular safety audits, and continuous training ensure the overall well-being of workers and the prevention of accidents. The Company has also established grievance redressal mechanisms to address the concerns of employees & workers to promote a conducive working environment.</p>	Positive and Negative
2.	Energy Management	Risk and Opportunity	<p>Risk: The Company has high energy consumption during the production process, which contributes to carbon emissions and exacerbates climate change. Inadequate energy management practices could lead to increased reliance on fossil fuels and hinder the transition to renewable energy sources.</p>	<p>The Company is working on heat recovery systems to conserve significant quantities of waste heat generated from the heating furnaces of rolling mills, by reusing it back in the process. Installation of</p>	Positive and Negative

			<p>Opportunity: Energy management presents a unique opportunity and provides the company with a competitive edge. The energy-efficient technologies projects can reduce operational costs, resulting in improved margins and enabling us to mitigate climate change impacts. Further, using non-renewable energy would help create access to cleaner and more energy efficient sources.</p>	Solar panels, LEDs and natural lighting to manage energy efficiently	
3.	Emissions Management	Risk and Opportunity	<p>Risk: Globally, greenhouse gas emissions continue to rise at a time when there is an urgent need to be rapidly declining. If GHG emissions continue to rise unabated, they can pose risks.</p> <p>Opportunity: Effectively controlling GHG emissions could create significant economic, environmental, and social benefits. It provides a responsible ecosystem and enhances company's relationships with all its stakeholders.</p>	The Company recognizes the importance of reducing GHG emission footprint and has implemented an emissions management program to achieve this. The program focuses on identifying emission hotspots and reducing GHG emissions through initiatives focused on optimal fuel usage and cleaner alternatives in the production process, wherever feasible. Furthermore, the company is constantly exploring new opportunities for preserving biodiversity through the innovative design of our products.	Positive and Negative
4.	Employees	Risk and Opportunity	<p>Risk: If employee engagement is not prioritised, it can have an adverse long-term impact on the company's performance.</p> <p>Opportunity Building a culture of employee engagement can lead to higher retention, greater</p>	The Company prioritises employee satisfaction and has implemented a robust HR framework with five employee focus areas and a nine-grid performance management system to enhance productivity and employee motivation.	Positive and Negative

			job satisfaction, better performance, and sustained organisational success in the long term.		
5.	Effluents Management	Risk	The Company recognizes that efficiently managing effluents even if it has only a small footprint is essential for companies in our sector.	The Company has a state-of-the-art ETP, which ensures that the effluents are fully treated and used for various purposes at the factories and leftover sludge is disposed responsibly.	Negative
6.	Waste Management	Risk and Opportunity	<p>Risk: The Company recognizes that poor waste management practices exacerbate the impact of climate change effects and create negative health impacts for workers and surrounding communities.</p> <p>Opportunity: Comprehensive waste management programs with heightened environmental and social consciousness can effectively contribute to the mitigation of climate change impacts while promoting the overall well-being of workers and communities.</p>	The Company places utmost importance to minimizing waste – both hazardous and non-hazardous – with a focus on Reduce, Recycle, and Reuse principles. Our waste management commitments are designed to meet all the statutory guidelines and industry standards. Further our focus on circularity initiatives, ensure judicious usage of natural and manmade resources.	Positive and Negative
7.	Community and Society	Opportunity	Corporate engagement in communities is positive towards people and society and creates a conducive environment for inclusive growth. These initiatives can help Corporate to better understand the social, economic, and environmental contexts in which they operate, build stronger relationships with stakeholders, and identify new opportunities for innovation and sustainable growth.	NA	Positive
8.	Responsible Sourcing	Opportunity	Extending the sustainability agenda to suppliers can significantly reduce company's exposure to risks related to economic, environmental, social, and governance. Getting all our suppliers to commit to our Supplier Code of Conduct and Business Conduct	NA	Positive

			Guidelines, with an emphasis on legal compliance, anti-bribery and anti-corruption, human rights, health and safety, and environmental protection, along with regular risk assessments and monitoring, ensures that our operations are truly sustainable at an enterprise level.		
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	https://repository.skipperlimited.com/investor-relations/pdf/brp.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Although the Company encourages its value chain partners to adopt NGRBC principles and other responsible business practices, duly following them is based on the value chain partner's business model.								
4. 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.	1) ISO 9001:2008 for Quality Management 2) ISO 45001:2018 for Occupational Health & Safety 3) ISO 14001:2015 for Environmental Management System 4) Bureau of Indian Standards (ISI)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company places emphasis on goals and targets relating to economic, environmental, social, and governance aspects. The individual goals have specific timelines based on the nature of each goal. For instance, economic growth has a quarterly timeline, while environmental goals, involving carbon reduction initiatives, are set on a one-year timeline. Similarly, CSR initiatives are budgeted and implemented within a one-year time frame. Moreover, the company consistently monitors the progress and takes any necessary corrective actions.								

<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>Performance evaluation is an integral component of all functions throughout the organization. On the environmental front, the company has made progress on multiple initiatives such as shifting to low-sulphur fuels, increasing the capacity of electricity generated from renewable sources, conserving and reusing waste heat, reducing ETP sludge, and reusing process waste. Additionally, the company has earned certification as a Great Place to Work reflecting focus on its employees and work culture. The company has also successfully met its CSR budgeted expenditure, positively impacting the community.</p>
<p>Governance, leadership and oversight</p>	
<p>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></p>	<p>At Skipper, we take our role as responsible corporate citizens seriously and remain dedicated to improving our performance in environmental and social areas while maintaining our focus on value creation for all our stakeholders. All our businesses strive to create a positive impact on the world around us and are committed to maximizing that impact by implementing sustainable and socially responsible practices.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Board of Directors</p>
<p>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.</p>	<p>Yes, the Company has an Environmental, Social and Governance (ESG) Committee in place which is duly responsible for decision-making on sustainability issues. The Committee comprises of two Executive Directors, one Non-Executive Independent Director and one senior executive of the company. The composition of the Committee is as follows:</p> <ol style="list-style-type: none"> 1. Mr. Devesh Bansal – Executive Director (Chairman) 2. Mrs. Mamta Binani – Independent Director (Member) 3. Mr. Yash Pall Jain - Executive Director (Member) 4. Mr. Raj Kumar Nanda – AGM-EHS (Member)

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Committee of the Board									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committee of the Board									Continuous evaluation of statutory compliances with various principles through regular assessments and internal audits, is made on a continuous basis (Any other).								
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.	P 1		P 2		P 3		P 4		P 5		P 6		P 7		P 8		P 9	
	The company gets all the major policies reviewed and verified through an external consultant, wherever necessary before the policies are presented to the Board.																	

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
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

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY 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 covered
Board of Directors	2	<ul style="list-style-type: none"> • Relevant statutory amendments & a brief article on relevant topic 	100%
		<ul style="list-style-type: none"> • Recent major amendments in context of Corporate Social Responsibility 	
KMP	3	<ul style="list-style-type: none"> • Recent Amendments as introduced by SEBI • Various aspects of managerial remuneration • Recent major amendments in context of Corporate Social Responsibility and its practical implementation. 	100%
Employees other than BoD and KMPs	4	<ul style="list-style-type: none"> • Induction training • Prevention of Sexual Harassment (POSH) • Code of conduct • Skill development programs 	100%
Workers	4	<ul style="list-style-type: none"> • Prevention of Sexual Harassment (POSH) • Health & Safety • On the Job training • SOP training 	70%

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

There are no fines, penalties, punishments, awards, compounding fees or settlement amounts paid by the Company or by Directors/KMPs to regulators/law enforcement agencies/judicial

institutions in the financial year. Further, there were no non-monetary penalties paid by the Company during the year.

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.

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.

Yes, the Company has an Anti-Bribery and Anti-Corruption (ABAC) policy that serves as the guiding principle for all employees. This policy mandates that employees, directors, and officers recognize questionable transactions, behaviour, or conduct and take the required action to record such activities. The Company has established procedures to create awareness and address such behaviour or conduct. The Company also encourages its business partners to adhere to the Code.

<https://repository.skipperlimited.com/investor-relations/pdf/ANTI-BRIBERY-POLICY.pdf>

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

There are no disciplinary actions against any Directors, KMPs, employees, or workers by any enforcement agency for charges related to bribery or corruption during the current and previous financial years.

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

There are no complaints received in relation to issues of Conflict of Interest of the Directors and KMPs.

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

Leadership Indicators

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

The Company engages with vendors and contractors to enable them to follow the company's business responsibility policies such as the Code of Conduct, prevention of sexual harassment, and Standard Operating Procedures (SOPs) for health and safety. The company also encourages all its value chain partners to integrate environmental and social considerations in doing business.

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

Yes. The Company has a Code of Conduct for the Directors and Senior Management Personnel (SMPs) to manage conflict of interest involving members of the Board. The Board of Directors & SMPs are required to affirm the compliance of the code every year. The policy can be found on Skipper's website at the link:

[CodeofConductforDirectors&SMP-25.05.21.pdf \(skipperlimited.com\)](#)

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.**

	FY 2022-23	Details of improvements in environmental and social impacts
R&D	0%	In addition to economic impacts, the company also considers environmental and social impact while designing its products or incurring capex.
Capex	11.20%	

- a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
b. If yes, what percentage of inputs were sourced sustainably?

Yes, 93% of inputs are sourced sustainably. The Company's commitment to sustainability management is an integral part of its corporate purpose. The company encourages sustainability even in its value chain through various initiatives. The Company prefers local sourcing, with about 90% of its raw-material procured from producers within India. Out of this 6.37% is sourced from small and medium Enterprises. The Vendor Monitoring process strives to align the suppliers with critical sustainability focus areas of the company. These would extend to aspects such as legal compliance, anti-bribery and anti-corruption, human rights, health and safety, and environmental protection. Both the existing and new suppliers are encouraged to perform self-assessments, along with periodic risk assessments by Skipper Ltd, and third-party assessments.

- 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.**

The Company is committed to responsibly managing its environmental footprint through the ISO 14001 certification for its plants. The company follows Reduce, Reuse, and Recycle approach to manage its waste across its operations.

The Company also follows a responsible disposal mechanism for both its hazardous and non-hazardous waste. All hazardous waste is sent to registered recyclers or to CPCB/WBPCB Authorized TSD (transportation, storage, and disposal facilities) for disposal. In the polymers division much of the plastic waste is re-used as a part of the production. Plastic packaging and E-waste are sent to authorized recyclers.

- 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.**

Yes. The Company is following all the processes in line with the statutory requirements.

Leadership Indicators

- 1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

The company has not conducted any Life Cycle Assessments during the year.

- 2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Although the company hasn't conducted any formal LCA studies, the management team regularly evaluates the risks and opportunities arising from the production and disposal of the products. In this regard, the company has been evaluating several initiatives such as recovery of waste heat and carbon capture and re-use in the processes, which has the potential to significantly reduce coal consumption in certain processes.

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

The Company, wherever possible, strives to explore opportunities for recycling or reusing input material to minimize waste from the process.

- 4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:**

The Company's products are designed to have a long lifespan. The packaging plastic footprint is minimal, reflecting the company's commitment to reducing environmental impact. The company's end-of-life E-waste generated from corporate use is sent to authorized recyclers.

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

Not Applicable

**PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES,
INCLUDING THOSE IN THEIR VALUE CHAINS**

Essential Indicators

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

% of Employees covered by											
Category	Total (A)	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	1,139	1,095	96%	1,139	100%	0	0%	0	0%	0	0%
Female	14	12	86 %	14	100%	14	100%	0	0%	0	0%
Total	1,153	1,107	96%	1,153	100%	14	1.21%	0	0%	0	0%
Other than Permanent employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

% of Workers covered by											
Category	Total (A)	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	1,058	1,058	100%	1,058	100%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	1,058	1,058	100%	1,058	100%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	3,985	3,985	100%	0	0%	NA	NA	0	0%	0	0%
Female	15	15	100%	0	0%	15	100%	0	0%	0	0%
Total	4,000	4,000	100%	0	0%	15	0.38%	0	0%	0	0%

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

	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	96%	100%	Y	96%	100%	Y

Gratuity	98%	100%	N.A	99%	100%	N.A
ESI	50%	100%	Y	56%	100%	Y

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Though the premises/ offices of the entity are not entirely as per the requirements of the Rights of Persons with Disabilities Act, 2016, the company is focused on creating inclusive workplaces and it has taken necessary steps at its work locations and facilities to ensure that differently-abled persons do not face any challenges. The Company sensitizes employees to ensure that they are aware of the needs and requirements of differently-abled individuals and can provide the necessary assistance as required.

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.

Though the entity does not have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016, Skipper promotes diversity, equity, and inclusion. The Business Responsibility & Sustainability policy along with various HR policies underscores the company's commitment as an equal opportunity employer. The company provides equal opportunities for all employees, regardless of their race, gender, religion, or any other characteristic. The Company continuously reviews and improves its policies and practices to ensure that it fosters a work environment that is free from discrimination and promotes equal opportunities for all.
<https://repository.skipperlimited.com/investor-relations/pdf/brp.pdf>

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

Not Applicable

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	Yes, any worker who has a grievance can raise their issue with the concerned department through email. They can also connect with the local HR team (at the corporate or factory level), which is responsible for managing and overseeing the grievance mechanism.
Other than Permanent Workers	
Permanent Employees	If the issue cannot be resolved at this level, the employee or worker can escalate the grievance to the management. The company also conducts programs such as Coffee with MD where employees get an opportunity to interact with senior management.
Other than Permanent Employees	These forums facilitate employees to share their ideas, opinions or concerns directly with the Managing Director. The employees will also have access to the channels such as the whistle-blower mechanism.

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

The Company has no employees & workers in associations or unions recognized by the company.

8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,139	1,037	91%	1,037	91%	919	919	100%	919	100%
Female	14	14	100%	14	100%	18	18	100%	18	100%
Total	1,153	1,051	91%	1,051	91%	937	937	100%	937	100%
Workers										
Male	5,043	5,043	100%	5,043	100%	4,693	4,693	100%	4,693	100%
Female	15	15	100%	15	100%	0	0	0%	0	0%
Total	5,058	5,058	100%	5,058	100%	4,693	4,693	100%	4,693	100%

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,139	1,139	100%	919	919	100%
Female	14	12	86%	18	13	72%
Total	1,153	1,151	99%	937	932	99%
Workers						
Male	5,043	5,043	100%	4,693	4,693	100%
Female	15	15	100%	0	0	0%
Total	5,058	5,058	100%	4,693	4,693	100%

10. Health and safety management system:

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

Yes, the Company gives paramount importance to employee safety and well-being of its employees and workers. All the Company's facilities are compliant with ISO 45001:2018

certification for Occupational Health and Safety Standards. All the employees and workers working at our locations are covered under the EHS system. The EHS focuses on all aspects of operations including the design and implementation of safe work practices, the provision of appropriate personal protective equipment, and the identification and control of risks in the workplace.

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 has an EHS team at the group level and also at each facility location. All the workers are provided with comprehensive safety training. Especially, for new workers, after the 90-day induction program, the company gathers feedback on all parameters including health and safety. The workers are permitted on the job only after they are provided with a safety briefing by the supervisors on the activities to be performed. The health & safety team across all plant locations regularly undertakes audits & inspections to determine the safety risk based on the likelihood and severity of the hazard. As a part of the inspections, they also have discussions and take feedback from workers and supervisors on the shop floor. All the recommendations are discussed by the management, and any corrective actions are promptly implemented to ensure the health and safety performance.

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

Yes, in addition to the health and safety team interactions with workers to identify any work-related hazardous, the company encourages employees and workers to report any unsafe conditions or unsafe acts or near miss incidents immediately to the health & safety team and ask them to stay away and safeguard themselves from such processes till a root cause analysis is complete and a corrective action is put in place.

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

Yes, the Company has equipped all its sites with emergency healthcare facilities. Furthermore, the Company provides medical insurance or ESI coverage to its employees/workers and their immediate family members to cover the costs of hospitalization in the event of an accident or other unforeseen medical emergencies.

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

Safety Incident/Number	Category	CY 2022*	CY 2021*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.44	2.61
	Workers		
Total recordable work-related injuries	Employees	12	21
	Workers		
No. of fatalities	Employees	0	0
	Workers		

High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers		

*The above-mentioned data is of the calendar year.

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

To ensure a safe and healthy workplace, all workers are provided with comprehensive safety training. They are only permitted to start the work after receiving a safety briefing from their supervisors regarding the specific activities to be performed. In addition to safety training, the company also prioritizes the overall health of its employees by providing periodic medical assessments and health check-ups and various facilities to monitor their wellbeing.

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

There are no complaints made by employees or workers on the working conditions and health and safety during FY 2021-22 and FY 2022-23.

14. Assessments for the year:

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

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

The Company places highest priority on employees & workers health and safety. The management along with the department heads and EHS team regularly reviews safety related risks and incidents and takes required corrective actions such as safety training and updating SOPs.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, the Company has provided its employees and workers with Group Life Insurance coverage and Accidental Life Insurance coverage or ESI coverage as per applicability. The workers are also covered by the Workmen Compensation Act, 1923.

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

To ensure that statutory dues are deducted and deposited by the value chain partners, the company has implemented a monthly tracking mechanism for monitoring statutory compliance. In addition, the company conducts periodic reviews to ensure compliance. These measures help in maintaining transparency and accountability in the operations, and help the company remain committed to complying with all applicable laws and regulations.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

There have not been any instances of employees/ workers suffering from high consequence work- related injury/ ill- health/ fatalities.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? Yes/No

Yes, the Company provides transition assistance to retired employees wherever feasible.

5. Details on assessment of value chain partners on health and safety practices and working conditions

Nil

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

The Company encourages the value chain partners to adopt NGRBC principles and other responsible business practices but has not carried out any external assessments of health and safety practices and working conditions of value chain partners. However, the company regularly reviews any health and safety risks and, if any corrective action is required, will implement it promptly.

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’s stakeholder identification process is based on a detailed analysis of its operations and business environment. The company identifies and prioritizes stakeholders based on their level of influence and interest in our business operations. The Company uses a variety of methods for stakeholder identification, including stakeholder discussions, surveys, researching information, and closely following industry associations and regulators.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	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	No	<ul style="list-style-type: none"> • Website • Quarterly financial results • Annual reports • Investor presentations & meetings • Annual General Meeting 	Annually / Quarterly / Need-based	Garner the confidence of our investors to maintain access to capital and manage it effectively.
Customers	No	<ul style="list-style-type: none"> • Ads, exhibitions and events • Digital and social media connect • Brochures and catalogues • Website • Phone calls, e-mails • Formal informal review of customer relationships & requirements 	Regular and Continuous Engagement	Developing a deeper understanding of our customer needs and preferences, which is essential for our growth
Employees	No	<ul style="list-style-type: none"> • Online and offline trainings • Emails, newsletters & intranet portals • Team & Staff meetings • Open forums • Performance appraisal reviews 	Regular and Continuous Engagement	Creating a healthy, safe, rewarding, and fulfilling work environment for our workers and employees.
Suppliers	No	<ul style="list-style-type: none"> • Supplier questionnaires and onboarding platform • E-mails and phone calls • meets 	Regular and Continuous Engagement	Nurturing relationships with vendors to maintain an efficient and responsible supply chain

Regulators	No	<ul style="list-style-type: none"> • E-mails • Regulatory filings • Statutory compliance inspections and reports • Annual reports 	Regular and continuous Engagement (as per regulatory guidelines)	Comply with all the current and evolving statutory requirements.
Community	Yes	<ul style="list-style-type: none"> • Community meetings • CSR programs, reviews, and feedback discussions 	Regular and Continuous Engagement	Building and maintaining healthy relationships with communities and using and sharing the local resources responsibly
Industry bodies and associations	No	<ul style="list-style-type: none"> • Conferences and industry events 	Regular and Continuous Engagement	Collaboratively developing solutions for common challenges.

Leadership Indicators

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

The Board Members directly as well as through management subcommittees, hold regular consultations with various stakeholders, including customers, employees, suppliers, and local communities. The Board receives feedback from these consultations through regular reporting by management and, based on the findings, takes an appropriate course of action to integrate environmental and social initiatives in to the strategy.

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

The Company actively embraces stakeholder consultation to identify and address economic, environmental, social, and governance matters. It has undertaken a review of environmental and social practices in light of evolving sustainability regulations and has strengthened its practices to align more closely with the National Guidelines for Responsible Business Conduct (NGRBC). Additionally, the company consistently evaluates feedback from its factories and designs programs aimed at reducing emissions, energy and water consumption, as well as waste generation. The company's continuous engagement with employees and workers and incorporating their feedback has also resulted in achieving the distinction of being recognized as a Great Place To Work.

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

The Company engages and receives regular inputs / feedback / assessments from community members, NGOs, and other stakeholders. The inputs received were incorporated into the company's CSR policy and programs.

Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers										
Permanent										
Male	1,058	0	0%	1,058	100%	1,013	0	0%	1,013	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1,058	0	0%	1,058	100%	1,013	0	0%	1,013	100%
Other than Permanent										
Male	3,985	0	0%	3,985	100%	3,680	0	0%	3,680	100%
Female	15	0	0%	15	100%	0	0	0%	0	0%
Total	4,000	0	0%	4,000	100%	3,680	0	0%	3,680	100%

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

(Amount in Rs. /Per Annum)

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	9	1,20,00,000	1	1,35,000
Key Managerial Personnel	1	65,00,040	1	13,01,111
Employees other than BoD and KMP	1138	2,97,179	13	3,84,883
Workers	5023	1,20,000	15	1,20,000

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

Yes, the HR team works closely with relevant stakeholders to identify and address any potential or actual human rights impacts that may arise from the operations or supply chain. The company is committed to upholding human rights by ensuring compliance with all applicable laws and regulations related to human rights.

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

The Company has established internal mechanisms to address grievances related to human rights issues. The employees and stakeholders can report human rights concerns or grievances to the HR department or can use the whistleblower mechanism. All reported grievances are investigated promptly and impartially, and appropriate corrective actions are taken to address any identified human rights issues.

The Company also provides regular training and awareness-raising activities to its employees on human rights and grievance mechanisms.

6. Number of Complaints on the following made by employees and workers on sexual harassment, discrimination at the workplace, child labour, forced labour/involuntary labour, wages, etc.

No complaints were filed under any category.

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

The Company is committed to maintaining a safe and respectful workplace for all employees and stakeholders. The Company has policies and procedures in place to prevent adverse consequences to the complainant in case of discrimination and harassment. The Company takes all complaints seriously and ensure all investigations relating to sexual harassment or discrimination are conducted confidentially and impartially through an Internal Complaints Committee (ICC).

The policies such as Prevention of Sexual Harassment at the Workplace (POSH) and non-discrimination protect the complainant against retaliation and ensure that they are not subjected to adverse consequences for reporting incidents of discrimination or harassment.

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

While the Company does not explicitly include all the human rights clauses in the contracts, it actively encourages the business partners to adopt responsible business practices and to comply with all relevant laws and regulations. The Company believes that ethical and sustainable practices are essential to building strong, long-term partnerships and creating shared value for all stakeholders. Therefore, the Company engages in regular communication with its partners to ensure that they understand the Company's expectations and commitments regarding responsible business practices.

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company through various channels, regularly monitors its facilities and ensures that there are no human rights violations either at its factories or offices.
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

Leadership Indicators

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

Not Applicable

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

Not Applicable

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

The Company is focused on creating inclusive workplaces and it has taken necessary steps at the work locations and facilities to ensure that differently-abled persons including visitors do not face any challenges. The Company sensitizes employees to ensure that they are aware of the needs and requirements of differently-abled individuals including visitors and can provide the necessary assistance as required.

4. Details on assessment of value chain partners

The Company through various channels, regularly monitors its facilities and ensures that there are no human rights violations either at its factories or offices.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

- 1. Details of total energy consumption (Giga Joules) and energy intensity, in the following format:**

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	1,51,156	1,37,698
Total fuel consumption (B)	5,14,027	4,52,425
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	6,65,183	5,90,123
Energy intensity per million of turnover (<i>Total energy consumption/ turnover in per million rupees</i>)	33.59	34.57

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an 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 entity does not have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India, as of now.

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

Parameter	FY 2022-23
Water withdrawal by source (in kilolitres)	
(i) Surface water	-
(ii) Groundwater	72,453
(iii) Third party water	-
(iv) Seawater / desalinated water	-
(v) Others	-
Total volume of water withdrawal (in kilolitres)	72,453
Total volume of water consumption (in kilolitres)	72,453
Water intensity per million of turnover (<i>Water consumed / turnover in million rupees</i>)	3.66

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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

Though the Company has not yet implemented a mechanism for Zero Liquid Discharge, it has taken measures to minimize its environmental impact by setting up effluent treatment plants (ETP) at its facilities. The state of art ETP treats wastewater and removes any harmful pollutants before releasing the treated water back into the environment. The company also recycles sewage in the sewage treatment plant (STP). The treated water is used for maintaining green belt, dust suppression & reuse in the process.

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

Parameter*	Please specify unit	FY 2022-23
Nox	Mg/NM ³	176
Sox	Mg/NM ³	98
Particulate matter (PM)	Mg/NM ³	74
Persistent organic pollutants (POP)	NA	-
Volatile organic compounds (VOC)	NA	-
Hazardous air pollutants (HAP)	NA	-
Others – Oxygen	%	13.6
Others – Carbon dioxide	% v/v	6.2
Others – Carbon monoxide	% v/v	<0.2
Others – Hydrochloric acid mist	Mg/NM ³	40.5

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, R.V. BRIGGS & CO PRIVATE LTD.

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

Parameter	Unit	FY 2022-23	FY 2021-22
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)	<i>Metric tonnes of CO₂ equivalent</i>	40,277	36,708
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)	<i>Metric tonnes of CO₂ equivalent</i>	32,740	30,214
Total Scope 1 and Scope 2 t-Co₂e emissions per million rupee of turnover		3.69	3.92

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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

Yes, the Company regularly evaluates opportunities for reducing Green House Gas emissions. One of the steps taken by the company is shifting from furnace oil to low-sulphur heavy stock (LSHS) and light diesel oil (LDO) as sources of fuel. This transition, along with optimising fuel efficiency, has resulted in a reduction of 13% in greenhouse gas emissions at a process level in the furnace. The company is further evaluating opportunities to replace LSHS/LDO with cleaner alternatives. The company has solar panels at three of its key facilities to meet a portion of its power consumption needs and thereby reduce its reliance on electricity based on fossil fuels. The company is also exploring opportunities for heat recovery within rolling mills, which could further reduce coal consumption.

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

<i>Parameter</i>	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,029	1,681
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	2.57	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3,100	3,243
Other Non-hazardous waste generated (H) . Please specify, if any.	21,529	NA
Total (A+B + C + D + E + F + G+ H)	26,660	4,924
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	1,463	0
(iii) Other recovery operations	0	0
Total	1,463	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	23,853	3,647
Total	23,853	3,647

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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.

The Company is committed to responsibly managing its environmental footprint through the ISO 14001 certification for all plants. The Company follows Reduce, Reuse, and Recycle approach to manage its waste across its operations. The Company also follows a responsible disposal mechanism for both its hazardous and non-hazardous waste. All hazardous waste is sent to registered recyclers or to CPCB/WBPCB Authorized TSDF (transportation, storage, and disposal facilities) for disposal. E-waste is sent to registered recyclers. In the polymer units the plastic waste is re-used as a part of the production. Non-hazardous waste such as paper is reused as packaging material.

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:

The Company does not have any of its facilities or offices in these areas

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

Nil

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, in the following format:

Yes, the Company is in compliance with all applicable environment related legislations.

Leadership Indicators

1. Provide break-up of the total energy consumed (in Giga Joules) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23	FY 2021-22
From renewable sources		
Total electricity consumption (A)	1,960	12
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	1,960	12
From non-renewable sources		
Total electricity consumption (D)	1,49,196	1,37,686

Total fuel consumption (E)	5,14,027	4,52,425
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	6,63,223	5,90,111

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. Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

The Company doesn't operate its facilities in any water-stress areas.

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

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	<i>Metric tonnes of CO2 equivalent</i>	0	0
Total Scope 3 emissions per rupee of turnover		0	0
Total Scope 3 emission intensity (<i>optional</i>) – the relevant metric may be selected by the entity		0	0

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

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

None of the Company's facilities exist is eco-sensitive and bio-diversity protected areas.

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

Sr. No	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
1	Shifting to low-sulphur fuels	Replaced furnace oil with low-sulphur heavy stock (LSHS) and light diesel oil (LDO) as sources of fuel	13% reduction in GHG emissions at the process level
2	Renewable energy	Installed solar panels at three key facilities with further expansion plans.	Reduce reliance on electricity based on fossil fuels.
3	Recycling and reusing treated water	Recycling and reuse of effluents treated water in galvanizing plants	Reduction of freshwater consumption
4	Re-use of process waste	Re-use of process waste as inputs back in production.	Reduce the waste sent to the landfills
5	Conservation & reuse of waste heat	Heat recovery system to conserve significant quantities of waste heat generated from heating furnaces of Rolling mills.	Reduction of coal consumption at the processes level
6	Reduction of ETP sludge	Reduction of ETP sludge generation through sludge driers	Reduce overall reduction of waste generated

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

Yes, the Company's business continuity and disaster management framework is designed to ensure the resilience of its operations. In the event of an emergency, the Onsite Emergency Preparedness and Response (OEPR) plan serves as a guide for all personnel. The company places the utmost priority on protecting the life, health, and safety of its personnel and thereafter focuses on minimizing property damage. The company's protocol requires systematic coordination of emergency control actions, such as evacuation and rehabilitation. The plan further lays out guidelines for restoring normalcy and providing timely updates to the concerned stakeholders. The department heads actively assess potential risks and work diligently to develop strategies to mitigate them. The management regularly reviews the strategies and protocols to align with industry best practices and evolving circumstances.

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

NA

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

Nil

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.

The Company has 10 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 (State/National)
1.	Bharat Chamber of Commerce	National
2.	Indian Chamber of Commerce	National
3.	Confederation of Indian Industry	National
4.	Indo American Chamber of Commerce	National
5.	Engineering Export Promotion Council of India	National
6.	Merchant Chamber of Commerce and Industry	National
7.	Federation of Indian Export Organizations	National
8.	Federation of Indian Chambers of Commerce and Industry	National
9.	Indian Electrical and Electronics Manufacturers Association	National
10.	Steel Re-Rolling Mills Association of India	National

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

There were no incidents of anti-competitive behaviour involving the company during the year.

Leadership Indicator

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

Not Applicable

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**

The Company does not have any such ongoing projects.

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

The Company's CSR Committee and its senior officials actively seek feedback from the community through various channels, and consider their suggestions in decision-making processes. The Company listens to their concerns and implement solutions collaboratively to minimize grievances. In the rare instances where community-level grievances persist, the Executive Leadership of the Company engages directly with the community to resolve the issues on a priority basis, reflecting the strong commitment to the communities in which it operates.

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	6.37%	40%
Sourced directly from within the district and neighbouring districts	0	0

Leadership Indicators

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

NA

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

The Company undertakes the CSR initiatives in the surrounding locations where it has its business presence. It has not undertaken any CSR projects in aspirational districts.

3. **A) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? B) From which marginalized /vulnerable groups do you procure? C) What percentage of total procurement (by value) does it constitute?**

The Company does not have a Preferential procurement policy. However, the Company makes effort to promote local procurement and collaborates with micro, small, and medium enterprises (MSMEs) across its three divisions. The company acknowledges the significance of supporting marginalized communities and proactively seeks to partner with them and support in their activities wherever possible.

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge**

Not Applicable

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

Not Applicable

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Integrated Village Development Program, Dumma, Deoghar	1,942	100% of the Project serve the beneficiaries who are from under privileged, marginalised, vulnerable and backward community of the society
2	Healthcare	10,425	
3	Protecting Environment	Cannot be Ascertained	

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 well-established mechanism in place to receive and address consumer complaints and feedback. The Company prioritises providing high-quality products, timely delivery, and excellent service that meet the customer's needs and expectations. The customer complaints are registered, and corrective and preventive actions are taken promptly. The management team periodically reviews these actions to ensure that they are effective in addressing the root cause of the complaint and preventing it from happening again.

- 2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about a) Environmental and social parameters relevant to the product b) Safe and responsible usage c) Recycling and/or safe disposal**

Not Applicable

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

There are no complaints against the company on data privacy, advertising cyber-security, delivery of essential services, restrictive or unfair trade practices during FY 2021-22 and FY 2022-23

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

None

- 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 an IT security policy

<https://www.skipperlimited.com/Media/IT-SECURITY-POLICY-final-23jun23.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 safety of products / services.**

The Company periodically reviews customer engagement processes and procedures to identify and address any concerns. The Company has established mechanisms to take corrective actions wherever required and ensure compliance with regulatory requirements.

Leadership Indicators

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

The website contains all information on products and services of the entity which can be accessed at <https://www.skipperlimited.com/>

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

NA

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

NA

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

The Company adheres to all legal statutes with respect to product labelling and display of product information.

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

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

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