

## Business Responsibility & Sustainability Report

### Section A) General Disclosures

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the company: L52520TG1981PLC003072
2. Name of the company: Visaka Industries Limited
3. Year of Incorporation: 1981
4. (a) Registered Office address: Survey No 315, Yelumala village, R C Puram Mandal, Sangareddy district- 502300, Telangana  
(b) Corporate office: 1-8-303/69/3 SP ROAD "VISAKA TOWERS" Secunderabad-500003
5. Name of the Stock Exchanges : BSE Limited & National Stock Exchange of India Ltd
6. Website: www.visaka.co
7. E-mail id: vil@visaka.in
8. Financial year reported: April 2022 to March 2023.
9. List three key products/services that the Company manufactures/provides (as in balance sheet): Fibre Cement Roofings Products, VNext-Boards, synthetic fiber yarn.
10. Total number of locations where business activity is undertaken by the Company  
(a) Number of international locations: Nil  
(b) Number of national locations: The Company is undertaking business activities across India and locations are given at page no 124.
11. Markets served by the Company: National & International markets
12. Paid Up capital: ₹17.28 Crores
13. Name and contact details:  
DIN: 03544943,  
Shri G. Vamsi Krishna, Joint Managing Director  
Ph. No 040-27813833  
Mail ID: vamsi@visaka.in
14. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)  
  
The reporting boundary covers the data of the company and its subsidiaries, period from 01 Apr 2022 to 31 March 2023.

#### II. Product & Services

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

S No	Description of Main Activity	Description of Business Activity	% of Turnover
1.	Building products manufacturing- Cement Roofing Sheets	Manufacturing of Cement Roofing Sheets	56
2.	Building Products manufacturing- Fibre Cement boards & panels	Manufacturing of Fibre Cement boards & panels & panels	25
3.	Wonder yarn	Manufacturing of synthetic fiber yarn based out of virgin fibers as well as post consumer PET bottles to create a sustainable yarn.	18
4.	ATUM Solar	Manufacturing of Building integrated photovoltaics- Solar	

16. Products/Services sold by the entity ( accounting for 90% of the entity's turnover

S No	Product /Service	NIC Code	% of the total turnover contributed
1.	Cement Roofing Sheets	23959	56%
2.	Synthetic Blended Yarn	13114	18%
3.	Fibre Cement boards & panels & panels	23959	25%

### III. Operations

17. Number of locations where plants an/or operations/offices of the entity are situated

Location /Unit	Number of Plants	Number of Offices	Total
National- AC	8	7	15
National- V boards	4	7	11
National- ATUM solar	1	NIL	1
National- Wonder Yarn	1	1	2
National- Marketing offices / depots	-	33	33
ATUM life stores	2	-	2
Head Quarters	-	1	1
International	NIL	NIL	Nil

18. Markets served by the entity:

a. Number of Locations

Locations	Number
National ( No of States)	All states
International ( No of Countries )	30+ countries

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

The percentage of export turnover is 7.71% of the total turnover of the company.

c. A brief on types of customers

**Cement roofing sheets, Vnext & ATUM Solar customers brief:**

Our major customer base for our Cement roofing sheets, building materials are traders & retailers, poultry farmers, common man aiming to own a roof with elegant, self sustaining & sustainable interior designs.

**Wonder Yarn:**

Our sustainable yarn produced by using post-consumer pet bottles as well as virgin fibers that are used by all types of fabric manufacturers.

19. a Employees

SL No.	Particulars	Total	Male		Female	
			No.	%	No.	%
<b>Employees</b>						
1	Permanent (D)	1231	1196	97%	35	3%
2	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
3	Total employees (D+E)	1231	1196	97%	35	3%
<b>Workers</b>						
4	Permanent (F)	729	692	95%	37	5%
5	Other than Permanent (G)	3488	3483	99.86%	5	0.14%
6	Total workers (F+G)	4217	4175	99%	42	1%

19. b Differently Abled Employees & Workers

SL No.	Particulars	Total (A)	Male		Female	
			No. ( B)	% ( B/A)	No. ©	% ( C/A)
<b>Differently Abled Employees</b>						
1	Permanent (D)	NIL	NIL	NIL	NIL	NIL
2	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
3	Total employees (D+E)	NIL	NIL	NIL	NIL	NIL

SL No.	Particulars	Total (A)	Male		Female	
			No. ( B)	% ( B/A)	No. ©	% ( C/A)
<b>Differently Abled Workers</b>						
4	Permanent (F)	NIL	NIL	NIL	NIL	NIL
5	Other than Permanent (G)	NIL	NIL	NIL	NIL	NIL
6	Total workers (F+G)	NIL	NIL	NIL	NIL	NIL

20. Participation/Inclusion/Representation of Women

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

21. Turnover rate for permanent employees and workers.

	Turnover Rate - FY2023			Turnover Rate – FY2022			Turnover Rate – FY2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees (Staff)	2.07	2.71	4.78	2.18	2.83	5.01	2.10	2.60	4.70
Permanent Workers	1.67	NIL	1.67	2.74	NIL	2.74	0.76	NIL	0.76

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

22. (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.	VNEXT solutions Private Limited	Wholly owned Subsidiary	100%	Yes
2.	Atum Life Private Limited	Wholly owned Subsidiary	100%	Yes

23. CSR Details

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

(ii) Turnover (in ₹): 16,39,70,80,379

(iii) Net worth (in ₹): 7,72,89,83,670.

Section A) VII. Transparency and Disclosures Compliances

24. 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 link	FY2023			FY2022		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://www.visaka.co/contact">https://www.visaka.co/contact</a>	-	-	-	-	-	-

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place. Yes/No If yes link	FY2023			FY2022		
		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
Investors (Other than Shareholders)	Yes Email or Phone	-	-	-	-	-	-
Shareholders	Yes <a href="https://www.visaka.co/contact">https://www.visaka.co/contact</a>	3	NIL		2	NIL	-
Employees & Workers	Refer to our <b>POSH Act</b> listed on our website. For details on employee grievances refer to question 6 of Principle 5.	-	-	-	-	-	-
Customers	<a href="https://www.visaka.co/contact">https://www.visaka.co/contact</a>	-	-	-	-	-	-
Value Chain Partners	<a href="https://www.visaka.co/contact">https://www.visaka.co/contact</a>	-	-	-	-	-	-

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

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

No	Material Issue Identified	Risk / Opportunity	Rational for identifying risk or opportunity	In case of risk approach to adapt or mitigate	Financial implication of risk or opportunity
	Operational/ material efficiency	Opportunity	Making more from less is very critical for a manufacturing organization. Our products such as fibre cement boards is based on material efficiency as our major raw materials are cement & water. Material efficiency is critical for building products manufacturers to attain cost effectiveness and sustainability of the business.		Positive: Possibility of reduction of input cost through material efficiency with sustainable and quality products

No	Material Issue Identified	Risk / Opportunity	Rational for identifying risk or opportunity	In case of risk approach to adapt or mitigate	Financial implication of risk or opportunity
	Sustainable Business	Opportunity	As a manufacturing organization, we prioritize sustainability. Our Vnext Boards & panels have low CO2 emissions during manufacturing. ATUM Solar, our BIPV product line, promotes operational sustainability for rooftops. Wonder Yarn, made from PET pellets, tackles plastic pollution in oceans.		Positive: Customer satisfaction and well being is our focus. Develop business which will enhance loyalty
	Innovation	Opportunity	Continuous spending on R&D is one of the key for Visaka to develop one of a kind innovative product like ATUM solar. Innovation is not a thought in Visaka but a culture.		With the help of technology and R&D supplemental products can be developed for the benefit of customers.
	Water – As a critical resource	Risk & opportunity	As we manufacturer cement-based & yarns as products, it requires water to manufacture products.	As a responsible organization & adopting sustainable approaches undertaken, we have taken steps to install digital water meters across the factories along with Rain water harvesting pits to ensure the consumption and recharging of underground water table..	Conservation of water resources which will ensure less dependence on alternative source of water.
	Shift in consumer preferences for sustainability .	Opportunity	In order to increase our exports quantity and with respect to the market demand, Vnext division has got EPD certification process for all the products including ATUM. The results of EPD certificate can be a feedback to improve the sustainability factor of the products in the coming years and increase the exports percentage.		Positive: Customer satisfaction and wellbeing is our focus. Develop business which will enhance loyalty
	Supply chain disruption from extreme weather events & geopolitical issues	Opportunity & risk	Pulp & fibre raw materials are imported from Russia and the recent geopolitical tensions has created a need to identify local resources and suppliers to ensure a safeguard against disruptions in the future.	Identification of local suppliers for raw materials will reduce the disruption risks due to geopolitical and weather events.	Alternative source of supply will help lesser dependence and cost effectiveness in procurement of inputs.

## SECTION B: Management and Process Disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Refer to the whistle blower & code of conduct policy in our website ( <a href="https://visaka.co/investors/policies">https://visaka.co/investors/policies</a> ) Available in our Intranet Portal Refer to the POSH policy in our website ( <a href="https://visaka.co/investors/policies">https://visaka.co/investors/policies</a> ) Refer to the CSR policy in our website ( <a href="https://visaka.co/investors/policies">https://visaka.co/investors/policies</a> ) Available in our Intranet Portal Refer to the CSR policy in our website ( <a href="https://visaka.co/investors/policies">https://visaka.co/investors/policies</a> ) Available in our Intranet Portal								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
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.	N	Y	Y	N	N	Y	N	N	Y
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Nil								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Nil								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements :	<p>We are committed to transparently reporting our business responsibility, addressing ESG risk and opportunities. Our targets and achievements reflect our dedication to environmental, social, and governance factors. We assure our stakeholders that we will continuously improve our ESG aspects, striving for sustainable growth and positive impact on society and the environment.</p> <p>G. Vamsi Krishna - Joint Managing Director</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr G Vamsi Krishna, Joint Managing Director DIN 03544943								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No).  If yes, details.					Yes Mr G Vamsi Krishna Joint Managing Director (DIN 03544943)				

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	We comply with all statutory requirements																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										N	N	N	N	N	N	N	N	N

## Section C) Principle 1. Businesses should Conduct and Govern themselves with integrity and in a manner that is ethical, transparent and accountable.

### Essential Indicators:

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

Segment	Total Number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	2	Sustainability initiatives. Updates on Code of conduct with anti-bribery and ethics and Charter role & responsibilities for ethical business conduct. The Board members have been updated with the above and the underlying principles thereby adding values.	100%
Key Managerial Personnel	2.	Same as above	100%
Employees other than BoD and KMPs	30 Programs	Code of conduct and general training related to roles and responsibilities	85%
Workers	Same as above	Same as above	80%

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

**A. Monetary**

Particulars	NGRBC Principle	Name of the regulatory /Enforcement agencies/judicial institutions	Amount ( In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding Fee	NA	NA	NA	NA	NA

**B. Non Monetary**

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred ?
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been Not Applicable.
4. Does the entity have an anti-corruption or anti-bribery policy? If yes, details in brief and if available, a web-link to the policy.

The Visaka Anti-corruption or Anti bribery policy outlines the company's commitment to conducting business in an honest and ethical manner, adhering to all applicable laws and regulations. The policy prohibits bribery, corruption and money laundering, emphasising a zero tolerance approach. It provides guidelines, regarding gifts, entertainment, and hospitality, distinguishing acceptable and unacceptable practices. The policy also addresses wilful blindness, charitable contributions, money laundering, record keeping and reporting mechanisms. Violations of the policy will result in disciplinary action and the policy will be periodically reviewed and updated to ensure compliance with changing laws and regulations.

<https://www.visaka.co/assets/website/files/investors/Anti-Corruption-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:

	FY2023	FY2022
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest

Particulars	FY2023		FY2022	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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

Nil

## Section C) Principle 2. Businesses should provide goods and services in a manner that is sustainable and safe.

### Essential Indicators:

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

Category	FY2023	FY2022	Details of improvements in environmental and social impacts
R&D	30% of 55.16 Lakhs spent on R&D.	No specific expenditure exclusively on R&D has been incurred. R & D is continuous and an ongoing process for Alternative raw material, reduction of input cost.	<ol style="list-style-type: none"> <li>1. Performing EPD to identify the areas for environmental impact &amp; opportunities for improvements.</li> <li>2. Finding alternative materials for chrysotile fibre usage in cement roofing sheet products.</li> <li>3. Experimenting of different alternatives for pulp used</li> </ol>
Capex	4% of capex. Total capex is 22130.03 Lakhs.	1% of capex. Total capex is 14547.78 Lakhs.	<ol style="list-style-type: none"> <li>1. Installed retrofit pollution control devices for DG sets to reduce pollution during operation of DGs. We have reduced 90% of the Particulate Matter (PM 2.5) emissions.</li> <li>2. Installation of Electromagnetic water meters for measurement &amp; improvement of water usage.</li> <li>3. Use of Mono PERC solar cells to increase efficiency of Solar PV energy generation.</li> <li>4. Use of solar power in existing &amp; new units around 3.5 MW. This reduces the dependency on Grid electricity.</li> <li>5. Use of post- consumer pet bottles to produce yarn to use in our textiles.</li> <li>6. V boards and panels are Greenpro &amp; GRIHA certified.</li> <li>7. Use of rice husks for boilers reducing the use of coal.</li> </ol>

## 2. Sustainable Sourcing

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

**Yes, the following initiatives are being taken for sustainable sourcing.**

Procedures for Sustainable Sourcing:

V boards & Panels:

- Pulps used for production of Fibre Cement boards & panels to be FSC certified.
- Post industrial Flyash waste used as part of Fibre Cement boards & panels production.
- Cement Paper Bags & trimmings used as part of Fibre Cement boards & panels production.
- Procurement of major raw material like cement with 500 Km radius for all the plants.
- Reuse of all Rejected chrysolite fibre based products/materials in production as HGW (hard Ground Waste).

Wonder Yarn:

- PET bottles to produce yarn.

Asbestos cement roofing sheets:

- Use of waste cotton products as pulps.
- Post industrial Flyash waste used as part of Asbestos cement roofing sheet production.
- Reuse of all reject products/materials in production as HGW (hard Ground Waste).

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

Most of the input raw materials are sourced within 300-500 kms from the factory.

Input material	Sustainable sourcing %
Fibre Cement boards & panels	80%
Fibre Cement boards & panels	80%
Cement Roofing Sheets	80%
Wonder yarn	30% (all sustainable fibres sourced from beyond 700 km from factory)

## 3. Processes in place to reclaim products for reuse, recycle, and safe disposal of products at the end of life for EPR plan to safely reclaim our products is currently under ideation/identification stage.

## 4. Extended Producer Responsibility (EPR)

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, steps taken to address the same.

Nil

## Leadership Indicators

### 1. Life Cycle Assessment

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

NIC Code	Name of Product / Service	% of total turnover contributed	The boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by an independent external agency	Results communicated in public domain (Yes/No) If yes the link
23956	V boards	25%	Cradle to Gate	Yes	Yes
23956	V panels		Cradle to Gate	Yes	Yes

Weblink:

Fibre Cement boards & panels: <https://www.environdec.com/library/epd6083>

Vpanel: <https://www.environdec.com/library/epd6084>

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY23	FY22
V boards (Flyash, CPB, HGW)	25%	25%
V panel (Flyash)	15%	15%
Cement Roofing Sheets (flyash, GGBS, cotton rag pulp, HGW)	34%	34%
PET fibre (Post consumer)	100%* (14.39% sustainable yarn produced in FY-2022-23 on total production)	100%

### Section C) Principle 3. Businesses should respect and promote the well-being of all employees, including those in their value chains.

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

Category	% of employees covered by										
	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)
<b>Permanent Employees</b>											
Male	1196	1058	88%	1196	100.00	NIL	NIL	NIL	NIL	NIL	NIL
Female	35	26	74%	35	100%	35	100%	NIL	NIL	NIL	NIL
<b>Total</b>	<b>1231</b>	<b>1084</b>	<b>88%</b>	<b>1231</b>	<b>100%</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Other than permanent employees</b>											
Male	Nil										
Female	Nil										
Total	Nil										

In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.

- b. Details of measures for the well-being of Workers

Category	% of employees covered by										
	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)
<b>Permanent workers</b>											
Male	692	456	66%	692	100%	NIL	NIL	NIL	NIL	NIL	NIL
Female	37	37	100%	37	100%	37	100	NIL	NIL	NIL	NIL
<b>Total</b>	<b>729</b>	<b>493</b>	<b>68%</b>	<b>729</b>	<b>100%</b>	<b>37</b>	<b>100</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>Other than permanent workers</b>											
Male	3483	NIL	NIL	3483	100%	NIL	NIL	NIL	NIL	NIL	NIL
Female	5	NIL	NIL	5	100%	5	100%	NIL	NIL	NIL	NIL
<b>Total</b>	<b>3488</b>	<b>NIL</b>	<b>NIL</b>	<b>3488</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.

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

Benefits	FY 2023			FY 2022		
	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	10%	90%	Y	10%	90%	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.

The premises / offices of the entity are accessible to differently abled employees.

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

The company doesn't have an exclusive policy as per the right of persons with disabilities act 2016. However, the company doesn't discriminate anyone based on their disabilities.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate	Retention Rate	Return to work Rate	Retention rate
Male	Retention rate is 100%. Company always gives opportunity to employees to return to work as a standard procedure after parental leave.			
Female				
Total				

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.

Particulars	Yes/No ( if yes then give details of the mechanism in brief )
Permanent Workers	Yes, The workers can inform their grievance to the plant supervisor & HR team from where it will go through the hierarchy if it cannot be resolved at the shop level.
Other than permanent workers	
Permanent Employees	Yes, The employees can inform their grievance to the HR team to resolve the same.
Other than permanent Employees	

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

Category	FY2023			FY2022		
	Total employees /workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s)	% B/A	Total employees /workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s)	% B/A
<b>Total Permanent Employees</b>						
Male	1196	NIL	0%	1101	NIL	NIL
Female	35	NIL	0%	32	NIL	NIL
<b>Total Permanent Workers</b>						
Male	692	586	85%	734	532	72%
Female	37	37	100%	41	41	100%

8. Details of Training imparted to the employees and workers on health & safety measures and on skill upgradation

Category	FY2023					FY2022				
	Total (A)	On health and safety Measures		On skill upgradation		Total (D)	On health and safety Measures		On skill upgradation	
		NO. B	% (B/A)	No.C	% (C/A)		No.(E)	% (E/D)	No.(F)	%(F/D)
<b>Employees</b>										
Employees	684	429	63%	255	37%	353	126	36%	227	64%
Workers	488	220	45%	268	55%	385	134	35%	251	65%

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

Category	FY2023			FY2022		
	Total (A)	No.(B)	% (B/A)	Total C	No.(D)	% (D/C)
<b>Employees</b>						
Male	1196	1146	96%	1163	1001	86%
Female	35	25	71%	32	22	68.7%
<b>Workers</b>						
Male	692	692	100%	734	734	100%
Female	37	37	100%	41	41	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, for all the plant/manufacturing units

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

We follow a systematic approach by conducting regular inspections, analysing job hazards, investigating incidents, evaluating risks, communicating effectively, providing comprehensive training, and implementing control measures for the entire workforce on a routine and non-routine basis to ensure a safe working environment.

For all the factory shop floors we have adopted Standard Operating Procedures that identifies the risk and hazards in all the operation related to manufacturing for routine and non-routine basis.

Also, a safe operating procedure is in place and adequate training will be provided for the workers before the worker is assigned to that operation.

The safe operating procedure is adopted for Mechanical, electrical, stores, Godown, RM handling area, HSD area, etc. The safe Operating Procedures covers the entire factory floor and the related activities.

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

Yes

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services. (Y/N)

Yes

## 11. Details of safety related incidents

Safety Incident / Number	Category	FY2023	FY2022
Lost Time Injury Frequency Rate (LTIFR) Per One million -person hours worked	Employees	NIL	NIL
	Workers	2.52	2.89
Total recordable work-related injuries	Employees	1	NIL
	Workers	23	31
No of fatalities	Employees	NIL	NIL
	Workers	2	NIL
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NIL

## 12. Measures taken by the entity to ensure a safe and healthy workplace

We assess risks by implementing safety policies and procedures, providing regular trainings and education, supplying necessary safety equipment and PPE, conducting regular workplace inspections, establishing incident reporting and investigation systems, developing emergency preparedness plans, considering ergonomics principles, promoting employee health, and striving for continuous improvement.

## 13. Number of complaints made by employees and workers

Category	FY2023			FY2022		
	Filed during the year	Pending resolutions at the end of the year	Remarks	Filed during the year	Pending resolutions at the end of the year	Remarks
Working Conditions	1	Nil	Resolved	1	Nil	Resolved
Health & Safety	Nil	Nil		Nil	Nil	Nil

## 14. Assessments for the year

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

## 15. 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 &amp; safety practices and working conditions.

We have taken proactive corrective actions to address any safety-related incidents that have occurred, and we are continuously working on improving our health and safety practices and working conditions based on the assessments conducted, ensuring a safer and healthier work environment for our employees.

**Leadership Indicators**

- 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).
  - Employees- Yes
  - Workers- Yes

## Section C) Principle 4. Businesses should respect the interests of and be responsive to all its stakeholders.

### Essential Indicators:

#### 1. Process for identification of key stakeholders

Identifying key stakeholders for Visaka Industries is a crucial and strategic process that allows for a comprehensive understanding and effective management of relationships with individuals and groups who significantly impact the company's business and operations. This important step involves conducting a systematic analysis of both the internal and external environments of the company. Internally, stakeholders may include employees across different departments, managers responsible for key operations, and shareholders who have a direct financial interest in Visaka Industries. Externally, stakeholders can range from customers and suppliers to regulatory bodies, local communities, and even competitors. By identifying these key stakeholders, Visaka Industries can prioritise its efforts to engage and manage these relationships, ensuring alignment with their interests and enhancing the company's overall performance and sustainability.

#### 2. Key stakeholder groups

	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	One to one, Email, circulars, Newsletters	Regular	Tasks, Performance, concerns, support
Shareholders	No	Exchange filings, quarterly and annual results	Regular, quarterly & annually	Investor relation, queries
Suppliers	No	One to one, Email, phone	Regular- On demand	Product and service related, supply, quality, payment
Customers	No	One to one, Email, phone	Regular- On demand	Product, services, complaints (if any)
Channel partners	No	One to one, Email, phone	Regular- On demand	Product, supplies, sales, market, support
Society	Yes	One to one through CSR implementation partners	On demand	Tasks, Performance, concerns, support
Government	No	Reports and Processes- Involvement in government	On demand	Production, compliances

## Section C) Principle 5. Businesses should respect and promote human rights

### Essential Indicators

#### 1. Training on human rights issues and policies

Category	FY2023			FY2022		
	Total (A)	Number of employees and workers covered (B)	% (B/A)	Total (C)	Number of employees and workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1231	Refer note	0	1195	Refer note	NIL
Other than Permanent	NA	Refer note	0	NA	Refer note	NIL
Total Employees	1231	Refer note	0	1195	Refer note	NIL
<b>Workers</b>						
Permanent	729	Refer note	0	775	Refer note	NIL
Other than permanent	3488	Refer note	0	3441	Refer note	NIL
Total Workers	4217	Refer note	0	4216	Refer note	NIL

**Note:** Our business & the employee contracts include human rights clauses. There is no exclusive human rights training program for the employees and workers, however the general training programs also includes and imparts knowledge on the aspects of human rights. We have also integrated human rights into our business practices.

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

Category	FY2023					FY2022				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than minimum wage	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No. (E)	%(E/D)	No.(F)	%(F/D)
<b>Employees</b>										
Permanent	1231	NIL	NIL	1231	100%	1195	NIL	NIL	1195	100%
Male	1196	NIL	NIL	1196	100%	1163	NIL	NIL	1163	100%
Female	35	NIL	NIL	35	100%	32	NIL	NIL	32	100%
Other than permanent	0	NIL	NIL	0	NIL	NIL	NIL	NIL	NIL	NIL
Male	0	NIL	NIL	0	NIL	NIL	NIL	NIL	NIL	NIL
Female	0	NIL	NIL	0	NIL	NIL	NIL	NIL	NIL	NIL
<b>Workers</b>										
Permanent	729	NIL	NIL	729	100%	775	NIL	NIL	775	100%
Male	692	NIL	NIL	692	100%	734	NIL	NIL	734	100%
Female	37	NIL	NIL	37	100%	41	NIL	NIL	41	100%
Other than permanent	3488	2067	59%	1421	41%	3441	1950	57%	1491	43%
Male	3483	2066	59%	1417	41%	3436	1949	57%	1487	43%
Female	5	1	20%	4	80%	5	1	20%	4	80%

3. Details of remuneration/ salary/ wages (including differently abled)

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors	6	12,07,500	1	3,93,89,883
Key Managerial Personal	2	3,84,048.00	NIL	NIL
Employees other than BoD and KMP	1196	44,914.00	35	34,044.00
Workers	692	24,175.00	37	23,462.00

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

Yes. Human Rights issues (if any) are addressed to respective HoDs. There is a proper mechanism in place to address any such issues raised.

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

All the plants of Visaka have a works committee/ Grievance & redressal committee at every plant level. This committee is responsible for any issues or grievance related to Human rights impacts or issues caused or contributed to the business.

This committee is represented by a total of 5 members as below:

- Union/workmen- 2 Pax
- Production dept- 2 Pax
- HR dept- 1 Pax

Any grievance that is communicated will be first investigated by the above said committee to resolve the issue.

If the issue is not resolved in the plant level, then it will be escalated to the respective plant head, the chairman of this committee at plant level, for resolution.

If the issue is not resolvable by Plant head, then the Higher management team will be involved like Technical heads/ President.

Final solution will be taken care by JMD/Managing Director.

6. Disclosure of complaints made by employees and workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues.

Category	FY2023			FY2022		
	Filed during the day	Pending Resolution at the end of the year	Remarks	Filed During the Year	Pending Resolution at the end of the year	Remarks
Sexual Harassment	NIL	NIL	NA	NIL	NIL	NA
Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Forced Labour/ Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other human right related issues	No Non-Conformance Reported					

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.  
The POSH committee will take necessary steps to ensure the complainant is safeguarded from any adverse consequences. Further awareness programs will be conducted periodically as well.

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

Yes

9. Assessments of the year

Category	% of plants and offices that were assessed by the entity or by the statutory authorities or third parties
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

Nil

## Section C) Principle 6. Businesses should respect and make efforts to protect and restore the environment.

### Essential Indicators:

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY23	FY22
Total electricity consumption (A) in Kwh	9,18,75,611.4	8,55,02,815.00
Total fuel consumption (B) in Kwh	19,28,413.89	20,96,670.00
<b>Total energy consumption (A+B)</b>	<b>9,38,04,025.29</b>	<b>8,75,99,485.00</b>
Energy intensity (Total energy consumption/ Cr turnover)	57,232.47	62,795.32

  

Parameter	FY23	FY22
Total renewable energy generated (kwh)	58,88,717.00	42,89,054.00
Energy Intensity (Total renewable energy generated/ Cr turnover)	3,592.87	3,074.59

Any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. Sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, remedial action is taken, if any.

3. Details of the following disclosures related to water

Parameter	FY23	FY22
Water Withdrawal by Source ( In Kiloliters )	-	-
(i) Surface water	-	-
(ii) Groundwater	624224	487111
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	624224	487111
Water intensity (water consumed/cr of turnover)	380.85	349.18

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

4. Mechanism for Zero Liquid Discharge? If yes, details of its coverage and implementation.

Yes, We have implemented Zero Liquid discharge mechanism for all our plants.

Cement Roofing Sheets, Fibre Cement boards & panels manufacturing process reuses the water within itself. Hence there is no discharge of any process water.

5. Details of air emissions (other than GHG emissions) by the entity

Parameter	Please specify unit	FY23	FY22
NOx	µg/m <sup>3</sup>	17	17
Sox	µg/m <sup>3</sup>	13	13
Particulate Mater	µg/m <sup>3</sup>	25	25
Persistent organic pollutants (POP)	No Data	No Data	No Data
Volatile organic compounds (VOC)	No Data	No Data	No Data
Hazardous air pollutants (HAP)	No Data	No Data	No Data
Others – please specify	No Data	No Data	No Data

Independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

6. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity

Parameter	Unit	FY23	FY22
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	<b>2006.12</b>	<b>2044.3</b>
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	<b>74188.77</b>	<b>68764.27</b>
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b>	Metric tonnes of CO <sub>2</sub> equivalent	<b>76194.98</b>	<b>70808.57</b>
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO <sub>2</sub> e/ Cr of turnover	<b>46.48</b>	<b>50.75</b>

Independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

7. Project related to reducing Green House Gas emissions? If yes, details: Yes

Visaka Industries has adopted the approach of using solar power and ATUM solar roofing in the existing / new facilities.

This approach has led to produce around 58 lakh units of renewable energy, which has led to reduction of around 4122 lakh MT of CO<sub>2</sub>.

## 8. Details of waste generated, re-cycled re-used and disposed off

Parameter	FY23	FY22
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste ( A)	1	1
E-waste (B)	0.62	0.6
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		NIL
Radioactive waste (F)		
Other Hazardous waste (G)	10.7	10.3
Other Non-hazardous waste generated (H)		
(Break-up by composition i.e by materials relevant to the sector	Metal- 77.6 Wood- 154.1 HGW- 9.7 Fibers- 432	Metal- 77.4 Wood-154 HGW-9.5 Fibers-432
Total ( A+B+C+D+E+F+G+H)		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Non hazardous		
i. Re-cycled	432	432
ii. Re-used	9.7	9.5
iii. Other recovery operations	231.7	231
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste – Non Hazardous		
i. Incineration	NIL	NIL
ii. Landfilling	NIL	NIL
iii. Other disposal operations	NIL	NIL
Total	NIL	NIL
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Hazardous		
i. Re-cycled	0.62	0.6
ii. Re-used	10.7	10.3
iii. Other recovery operations	NIL	NIL
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste – Hazardous		
i. Incineration	NIL	NIL
ii. Landfilling	NIL	NIL
iii. Other disposal operations	NIL	NIL
Total	NIL	NIL

Independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

## 9. Details of waste management practices, strategy adopted by the company to reduce usage of hazardous and toxic chemicals in our products and processes and the practices adopted to manage such wastes

Visaka Industries always strives to replace hazardous and toxic chemicals in our products with eco-friendly alternatives. As such, the Chrysotile fibre is reused within the process if there is any reject roofing sheet material. Our fiber cement & wonder Yarn products do not use any hazardous and toxic chemicals. No hazardous products are sold in ATUM life stores either.

10. Operations/offices if any 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,

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)
Nil	Nil	Nil

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

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

12. Compliance 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, details of all such non-compliances, in the following format

SL No	Law / regulation / guidelines which was not complied with	Details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Air Act		5,00,000 INR (Bank guarantee)	Resolved

## Section C) Principle 7. Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

### Essential Indicators

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

SL No	Name of the trade industry chambers/associations	The reach of trade and industry chambers/associations (State/National)
1	Confederation of Indian Industry	National
2	United States Green Building Council	International
3	Indian Green Building Council	National
4	Green Rating for Integrated Habitat Assessment	National
5	Fiber Cement Product Manufacturer Association	National
6	Chamber of Commerce	National
7	Quality Circle Forum of India	National
8.	Federation of Indian Chambers of Commerce & Industry	National

2. Details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regular authorities.

Name of authority	Brief of the case	Corrective actions taken
Nil	Nil	Nil

## Section C) 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.

Name and brief details of the project	SIA notification No.	Date of notification	Whether conducted by an Independent external agency ( Yes/No)	Results communicated in public domain (Yes/ No)	Relevant weblink
Nil					

2. Information on project (s) for which ongoing rehabilitation and resettlement ( R&R) is being undertaken by the entity

SL No	Name of project for which R&R is ongoing	State	District	No. of project-affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY23
Nil						

3. Mechanisms to receive and redress grievances of the community

To address the grievances of the local community surrounding our manufacturing units, Visaka Industries has established a dedicated Safety/HSE Committee in each plant. Chaired by the respective plant head, this committee takes prompt action to resolve community issues. We value open communication and actively involve the community in decision-making processes. Through transparency, collaboration, and accountability, we aim to build a strong relationship with the community and ensure their concerns are effectively addressed. Our goal is to foster a harmonious and mutually beneficial partnership with the community, working together towards sustainable growth and resolution of any issues that may arise.

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

Parameter	FY23	FY22
Directly sourced from MSMEs/small producers	4.98%	5.83%
Sourced directly from within the district and neighbouring districts	Most of the product and service inputs are sourced from within and nearby districts other than imports.	

## Section C) Principle 9. Businesses should engage with and provide value to their consumers in a responsible manner

### Essential Indicators

1. Describe the mechanism in place to receive and respond to consumer complaints and feedback
- The complaints are usually received from the dealers & private customers in respect of breakages in cement roofing sheets or fibre cement boards & panels.
  - Once a complaint is recorded, the sales executive will visit the facility to check the products.
  - A photographic record will be made during the visit.
  - Post the visit, the executive will update the complaints with photographs, Dealer/private customer details & Batch No to escalate it internally.
  - A Quality Control executive will then visit the site to inspect the same.
  - A report will be shared by the Quality Executive for necessary action.
  - The report will then be shared to the QC head of department for the next step of Action.
  - It will then be shared to Marketing head & technical head for further approvals.
  - Finally the same will be shared with accounts team for processing the reimbursement or otherwise replacement will be done by the marketing team.

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

Particulars	As a % of total turnover
Environmental and social parameters relevant to the product	100% of our products are as per BIS standards
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

Particulars	FY2023		Remarks	FY2022		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		

5. Framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, web-link of the policy.  
-Yes-

Weblink: <https://www.visaka.co/assets/website/files/investors/ITPolicy.pdf>

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

No such concerns have been raised regarding advertising, delivery of essential services, cyber security and data privacy of our customers, or instances of product recalls. We have consistently maintained high standards in these areas, ensuring the utmost safety, security, and satisfaction for our customers. We remain committed to upholding these standards and continually improving our processes to provide the best possible experience for our valued customers and other stakeholders.