

AMBIKA COTTON MILLS LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

ANNEXURE - IV

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity : L17115TZ1988PLC002269
2. Name of the Listed Entity - : Ambika Cotton Mills Limited
3. Year of incorporation : 1988
4. Registered office address : 9A, Valluvar Street, Sivanandha Colony, Coimbatore - 641012
5. Corporate address : 9A, Valluvar Street, Sivanandha Colony, Coimbatore - 641012
6. E-mail : ambika@acmills.in
7. Telephone : 0422-2491504
8. Website : www.acmills.in
9. Financial year reported : FY 2022-23
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. 5,72,50,000/- divided into 57,25,000 Equity Shares of Rs. 10/- each
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR :
 1. DIN Number : 00628479
 2. Name : Sri. P.V.Chandran
 3. Designation : Chairman and Managing Director
 4. Telephone No : 0422 2491501/502
 5. Email ID : ambika@acmills.in
13. Reporting boundary - The disclosures under this report are made on standalone basis

II. Products/services

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

Sl.No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Cotton yarn	Manufacture	64.46
2.	Knitted fabrics	Manufacture	22.70
3.	Waste Cotton	Residual available for sale	12.84

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

Sl.No	Product/Service	NIC Code	% of Total Turnover contributed
1.	Cotton Yarn	13111	64.46
2.	Knitted Fabrics	13911	22.70
3.	Waste Cotton	Residual available for sale	12.84

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	2	7
International	0	0	0

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17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	3
International (No. of Countries)	5

b. What is the contribution of exports as a percentage of the total turnover of the entity – 73.20%

c. A brief on types of customers – The Customers are manufacturers of Garments (upstream activity) out of cotton yarn and Knitted Fabrics sourced from the Company.

IV. Employees

18. Details as at the end of Financial Year: 31.03.2023 (worked for 12 months)

a. Employees and workers (including differently abled):

Sl.No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent(D)	224	206	91.96%	18	8.03%
2.	Other than Permanent(E)	0	0	0	0	0
3.	Total employees (D+E)	224	206	91.96%	18	8.03%
WORKERS						
4.	Permanent(F)	1660	369	22.23%	1291	77.77%
5.	Other than Permanent(G)	0	0	0	0	0
6.	Total workers (F+G)	1660	369	22.23%	1291	77.77%

b. Differently abled Employees and workers:

Sl.No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent(D)	3	3	100.00%	0	0
2.	Other than Permanent(E)	0	0	0	0	0
3.	Total differently abled employees(D+E)	3	3	100.00%	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	8	4	50.00%	4	50.00%
5.	Other than permanent(G)	0	0	0	0	
6.	Total differently abled workers(F+G)	8	4	50.00%	4	50.00%

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	3	50%
Key Management Personnel*	2	0	NA

*Key Management Personnel other than Board of Directors

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20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2022-23			FY 2021-22			FY 2020-21		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
Permanent Employees (In %)	0.80	1.90	2.70	0.90	2.20	3.10	1.00	2.40	3.40
Permanent Workers	1.10	3.30	4.40	1.41	4.70	6.11	2.13	5.20	7.33

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

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

Sl.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)
- NIL -				

VI. CSR Details

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

(ii) Turnover (Rs. In Lakhs) - 81696.86/-

(iii) Net worth (Rs. In Lakhs) - 81661.54/-

VII. Transparency and Disclosures Compliances

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23			FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	-Yes*-	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
Investors (other than shareholders)							
Shareholders							
Employees and workers							
Customers							
Value Chain Partners							
Other (please specify)	-Not Applicable-						

* Please refer to the Whistle Blower Policy and Business Responsibility Policies available at: <http://www.acmills.in/2015/03/whistle-blower/>

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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

Sl.No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	Incase of risk, approach to adaptor mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy	Risk/Opportunity	Manufacture of Cotton yarn is energy based	The company has installed windmills of 27.4 MW and further has proposed to install solar power 8.334 MW for renewable energy	Reduction in energy and environmental costs
2	Raw Material	Risk/Opportunity	The Main input Raw Cotton is an agricultural produce. Price is subject to fluctuation / Government policies	Risk is mitigated by purchase across markets and settlement of contracts without any renegotiation	Increases the Reputation of the company
3	Maintenance of Liquidity	Opportunity	The non -leveraged financial position and maintenance of adequate liquidity ensures solvency and sustainability-	-	Enhances net worth and deliver financial position would not cause liquidity crunch ensuring sustained operations
4	Product Innovation / timely delivery / Maintenance of Quality	Opportunity	Comfort and growth of the business of the Customers	-	Long term relationship with Customers
5	Establishment of plants at Villages	Opportunity	Contributes to social development through Rural employment	-	Overall economic development

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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)	-Yes-								
b. Has the policy been approved by the Board? (Yes/No)	-Yes-								
c. Web Link of the Policies, if available	https://www.acmills.in/2023/08/national-guidelines-on-responsible-business-conduct-policy/								
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)	-Yes-								
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	<p>The Company holds the following Certificates</p> <ol style="list-style-type: none"> 1. STANDARD 100 by OEKO-TEX® . 2. Supima Certification 3. Global Organic Textile (GOTS) from CU Inspections & Certifications India Pvt. Ltd 4. Organic Content Standard (OCS) from CU Inspections & Certifications India Pvt. Ltd 5. Global Recycled Standard (GRS) from CU Inspections & Certifications India Pvt. Ltd 6. FSC Chain of Custody (COC) by Control Union Certifications 7. Cotton made in Africa (CMIA) certificate 8. Cotton USA Certificate 9. US Cotton Trust Protocol Member 10. Better Cotton Initiative (BCI) member 11. SEDEX certificate for Second Security 12. BMP Cotton from Australia with Certification 								
5. Specific commitments, goals and targets set by the entity with defined time lines, if any.	It is the endeavour of the company to pursue the policies to the satisfaction of all the stakeholders								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	- NA-								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Response : The product manufactured cotton yarn does not involve any environmental risk. The challenge lies in use of electricity from TANGEDCO and other sources. The company has installed windmills 27.4 MW for captive consumption and to that extent contributes to Co₂ reduction. Further the company has proposed to install solar power to the extent of 8.334 MW . On commissioning of Solar power project further generation of renewable energy would contribute to Co₂ reduction.</p> <p>Besides the entire plants soils are organically managed with out use of fertilizers and pesticides. There are grown multiple trees within the Plant premises over the years turning out to be the Birds' Paradise.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board Committees in co-ordination with Board of Directors exercise and oversee implementation of various policies								
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.	Board Committees in co-ordination with Board of Directors exercise and oversee implementation of various policies								

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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	Review by Board of Directors									On continuous basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Review by Board of Directors									On continuous basis								

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
	-No-								

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

Response: **Not Applicable**

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total Number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programme
Board of Directors (BOD)	-	The company since its incorporation strives to achieve excellence in corporate and statutory compliance and the Board consist of experienced and knowledgeable members who are all well aware of their responsibilities and company is complying with all such requirements. No specific training programmes are conducted in this respect.	-
Key Managerial Personnel (KMPs)	-	The principles are constantly evolved and discussed frequently amongst key managerial personnels and are educated and no specific programmes are carried out.	-
Employees other than BOD and KMPs	-	There are regular meetings at plant level on health and safety working conditions and plants do's and don'ts carried out by senior technicians regularly. No Count of meetings is maintained in this regard.	-
Workers	-	There are regular meetings at plant level on health and safety working conditions and plants do's and don'ts carried out by senior technicians regularly. As multiple meetings are carried and no count of meetings is maintained in this respect.	-

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

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

Non Monetary					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment					
Punishment			-Nil -		-NA -

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

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

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

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.

Response: **The Company has not laid down any such policy separately and would not engage itself in unwarranted practices which would bring disrepute to the company.**

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

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

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

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

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.

Response: **Does not arise**

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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.

Response: **The company manufactures Cotton Yarn and Knitted Fabrics, which are generic products, the main input is raw cotton, an agricultural produce, and as such there are no environmental and social impacts of manufacture.**

Particulars	2022-23	2021-22	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	-	-

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

Response: **YES - The main input raw material for manufacture of cotton yarn is Raw cotton and is widely available, in a sustainable manner, sourced from domestic and imported**

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

Response: **100%**

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. -

Response: **Cotton Yarn manufacturing involves generation of meager generation of waste after post spinning which requires recycling. Other wastes are minimal, not related to manufacture and are disposed off as per acceptable industry practices.**

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.

Response: **Not Applicable**

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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	206	Nil		206	100%	Nil		Nil		Nil	
Female	18			18	100%	18	100%				
Total	224			224	100%	18	8.04%				
Other than Permanent employees											
Male	Nil	NA									
Female											
Total											

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

% 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 workers											
Male	369	Nil		369	100%	Nil		Nil		Nil	
Female	1291			1291	100%	1291	100%				
Total	1660			1660	100%	1291	77.77%				
Other than Permanent workers											
Male	Nil	NA									
Female											
Total											

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

Particulars	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	100% applicable employees as per act	100% applicable employees as per act	Yes	100% applicable employees as per act	100% applicable employees as per act	Yes
Gratuity	100% applicable employees as per act	100% applicable employees as per act	Yes	100% applicable employees as per act	100% applicable employees as per act	Yes
ESI	100% applicable employees as per act	100% applicable employees as per act	Yes	NA	NA	Nil
Others - Nil	NA	NA	NA	NA	NA	NA

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Principle 3 : Businesses should respect and promote the well-being of all employees, including those in their value chains (Contd...)

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.

Response : **Yes.. The premises / offices are accessible to differently abled employees and workers.**

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.

Response : **Yes, and the web-link for the same is <https://www.acmills.in/2023/08/equal-opportunity-policy/>**

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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.

Category	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Help Desk and Grievance Register and Whistle Blower Mechanism are in place to address complaints or issues raised
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Response : **The Company has a workers welfare association and all the workers are members automatically by virtue of their employment.**

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

Response : **The manufacturing of spinning involves various departments such as Blow Room, Carding, Combing , Spinning and the workers in general are trained in all the departments to have an understanding of the operations of the Cotton Yarn manufacturing. Besides knitting is a post manufacturing activity of spinning wherein the employees are also trained regularly.**

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

Response: **The performance and career development reviews of employees and workers are regularly carried out at the plant level and leadership position is offered to those who perform and deserves**

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?

Response: **Yes – the coverage provides all employees**

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

Response: **Identification of work related Hazards and its risk assessment is in place in respect of the entire manufacturing process and continuously reviewed.**

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

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

Response: **Yes Such services are provided**

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Principle 3 : Businesses should respect and promote the well-being of all employees, including those in their value chains (Contd...)

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

Safety Incident/Number	Category	FY2022-23	FY2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person)	Employees Workers	Nil	Nil
Total recordable work-related injuries	Employees Workers	Nil	Nil
No. of fatalities	Employees Workers	Nil	Nil
High consequence work-related injury or ill health (excluding fatalities)	Employees Workers	Nil	Nil

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

Response: **The company provides in-depth training and constant review and up gradation of such training to all its employees to protect themselves and prevention of injuries at the work place.**

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

Particulars	FY2022-23			FY2021-22		
	Filed during the year	Pending resolution at the end of year	Remark	Filed during the year	Pending resolution at the end of year	Remark
Working Conditions Health & Safety	- Nil-			- Nil-		

14. Assessments for the year

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

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

Response : **Constant efforts are made to provide safe and secured environment work place to all the employees and workers at the plant level.**

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Principle 4 : Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

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

Response : **The key stake holder groups are broadly categorized into Government, Employees, Shareholders, Customers and Suppliers.**

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

Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly / Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Visits, Meetings and e-mail	Continuous basis	For discussion over business Matters
Employees	No	Committees and Communications	Continuous basis	Plant Management, Quality Maintenance, adherence to timely delivery of goods and protection of their interest and well being
Investors	No	Annual General Meetings, Filings with Stock Exchanges and Press Releases	In accordance with regulatory requirements	Updating of various informations with regard to functioning of the company and more specifically with reference to financial reporting.
Suppliers	No	Meetings and e-mails	Continuous basis	For meeting quality requirements and ensuring timely supplies
Government / Regulatory Bodies	No	Through Government Portals and other permitted means	As and when required	To resolve grievances

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BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Principle 5 : Businesses should respect and promote human rights

Essential Indicators

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

Category	FY2022-23			FY2021-22		
	Total (A)	No of. employees / workers covered(B)	%(B/A)	Total (C)	No.of employees /workers covered(D)	%(D/C)
Employees						
Permanent	224	212	94.64%	206	194	94.17%
Other permanent than	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	224	212	94.64%	206	194	94.17%
Workers						
Permanent	1660	1660	100%	1483	1483	100%
Other permanent than	Nil	Nil	Nil	Nil	Nil	Nil
Total Workers	1660	1660	100%	1483	1483	100%

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

Category	FY2022-23					FY2021-22				
	Total (A)	Equal to Minimum Wage		More than MinimumWage		Total(D)	Equal to Minimum Wage		More than MinimumWage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	206	Nil	Nil	206	100%	191	Nil	Nil	191	100%
Female	18	Nil	Nil	18	100%	15	Nil	Nil	15	100%
Other Permanent than										
Male	Nil					Nil				
Female	Nil					Nil				
Workers										
Permanent										
Male	369	Nil	Nil	369	100%	330	Nil	Nil	330	100%
Female	1291	Nil	Nil	1291	100%	1153	Nil	Nil	1153	100%
Other Permanent than										
Male	Nil					Nil				
Female	Nil					Nil				

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BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Principle 5 : Businesses should respect and promote human rights Essential Indicators (Contd...)

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

Rs.in Lakhs

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration /salary / wages of Respective category
Board of Directors (BoD) Executive	1	2500000	-	-
Board of Directors (BoD) Non - Executive	2	300000	3	250000
Key Managerial Personnel	2	586078	-	-
Employees and Workers other than BoD , KMP (in employment for full year)	575	131460	1309	113896

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

Response: **Yes, the Plant head oversees all such issues**

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

Response : **The grievances related to human rights issues are addressed through the "Whistle Blower Mechanism" / Maintenance of Complaints book at Plant level. Constant education is made through internal meetings**

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

Particulars	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour /Involuntary Labour		Nil			Nil	
Wages						
Other human rights related issues						

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

Response : **The complainant is fully protected from any harassment**

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

Response : **Generally, there are no specific agreements but adhered to by all entities**

9. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	All the Plants are regularly inspected by the statutory authorities
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others-please specify	

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

Response : **There are no cases that are covered under Question 9 (above) and Question of corrective action does not arise.**

AMBIKA COTTON MILLS LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Principle 6 : Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)*	280924171200 Kj	78758292400 Kj
Total fuel consumption (B)	260794000 Kj	778772000 Kj
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption (A+B+C)	281184965200 Kj	279537064400 Kj
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	34.42 Kj/Rupee	31.79 Kj/Rupee
Energy intensity (optional) - the relevant metric may be selected by the entity	Nil	Nil

***Wind units off set are not considered**

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Response :- **The Company does not fall under PAT scheme for the current financial year.**

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilo litres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	10950 KL	9125 KL
(iii) Third party water (Sourced from TWAD Board)	81927.90 KL	92831.10 KL
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	92877.90 KL	101956.10 KL
Total volume of water consumption (in kilolitres)	92877.90 KL	101956.10 KL
Water intensity per rupee of turnover (Water consumed / turnover)	0.011 Liters per Rupee	0.012 Liters per Rupee

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

Response: **There is no requirement of water for manufacture of cotton yarn. Sewage water recycled in STP (Sewage Treatment Plant) installed within Plant premises used for gardening.**

AMBIKA COTTON MILLS LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Principle 6 : Businesses should respect and make efforts to protect and restore the environment (Contd...)

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	FY 2021-22
NOx	--	Nil	Nil
SOx	--	Nil	Nil
Particulate matter (PM)	--	Nil	Nil
Persistent organic pollutants (POP)	--	Nil	Nil
Volatile organic compounds (VOC)	--	Nil	Nil
Hazardous air pollutants (HAP)	--	Nil	Nil
Others – please specify	-	Nil	Nil

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

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

Response : **Cotton yarn manufacturing does not involve emissions and hence calculation of scope 1 & scope 2 emissions does not arise.**

Parameter	Please specify 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)	--	Nil	Nil
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)	--	Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover	--	Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	Nil	Nil

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

Response : **The Company has installed windmills 27.4 MW for captive consumption and further has undertaken Solar Power Plant for a capacity of 8.334 MW over Roof Top at its Manufacturing Plants located at Dindigul in the State of Tamil Nadu for reduction of Co₂ and to that extent contributes reduction of Global Warming and climate change.**

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

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Hard waste of Cotton) (Break-up by composition i.e. by materials relevant to the sector)	Nil 8494.687	Nil 9004.227
Total (A+B + C + D + E + F + G+ H)	8494.687	9004.227

AMBIKA COTTON MILLS LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Principle 6 : Businesses should respect and make efforts to protect and restore the environment (Contd...)

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	148.80	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	148.80	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Land filling	317.500	230.133
(iii) Other disposal operations	8028.387	8774.094
Total	8345.887	9004.227

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

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

Response: **There are no hazardous and toxic chemical usage in our product and process.**

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:

Response: **Not applicable, there are no operations/offices in/around ecologically sensitive areas.**

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

Response : **Manufacturing of Cotton yarn would not cause environmental impacts and as such assessment of such impacts would not arise.**

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:

S.No.	Specify the law / regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Correctiveaction taken, if any
Yes - the Company is compliant with all applicable laws and regulations				

AMBIKA COTTON MILLS LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 & b. List of affiliations with trade and industry chambers/ associations.

Response: **The Company is a member of**

- i. **Indian Chamber of Commerce and Industry,**
 - ii. **The Cotton Textiles Export Promotion Council and**
 - iii. **Tamilnadu Spinning Mills Association,**
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.

Response: **The Company has not engaged in any anti-competitive conducts**

Name of Authority	Brief of the case	Corrective action taken
-Nil-		

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. -

Response: **Not Applicable**

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

Response: **Not Applicable**

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

Response : **The Whistle Blower Policy formulated and made available would enable all stakeholders to raise their concerns. Besides the mechanism established at plant premises provides for proper recording of the grievances and redressal**

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers : competitive conduct by the entity, based on adverse orders from regulatory authorities.

Response : **The main input raw material for manufacture of cotton yarn is Raw Cotton. The Plants are located in the State of Tamil Nadu. Tamil Nadu is not a cotton producing State in adequate quantity or the cotton available is not suitable for manufacture of quality parameters of customers meant for exports . Raw cotton is sourced from Gujarat or Imported depending upon orders/production specifications. The other material requirements are sourced locally.**

AMBIKA COTTON MILLS LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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. – Customers complaints, if any, are attended to and are resolved.

Response : **Customers complaints, if any, are attended to and are resolved.**

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about environmental and social parameters relevant to the product, safe and responsible usage and Recycling and / or safe disposal

Response : **The Company is engaged in manufacturing cotton yarn and knitted fabric made out of Raw Cotton, an agricultural produce and prima facie would not involve environmental and social parameters involving safe and responsible usage and Recycling and / or safe disposal.**

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

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

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		

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

Response : **Though, there is no specific policy formulated in this respect, there are multiple security Standard Operating Procedures are put in place ensuring no unauthorised access to data and providing cyber security.**

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

Response: **Nil. None of the aforesaid matters arise or exists There are no such corrective actions taken or underway on issues relating to aadvertising, 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**

Place : Coimbatore
Date : 10.08.2023

By order of the Board
Sd/-
P.V.Chandran
Chairman and Managing Director
DIN : 00628479