



September 1, 2025

Listing Department  
National Stock Exchange of India Limited,  
Symbol - HONASA

Listing Department  
BSE Limited,  
Scrip Code - 544014

**Sub.: Business Responsibility and Sustainability Report for financial year 2024-25**

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Dear Sir/Madam,

Please find enclosed the Business Responsibility and Sustainability Report of the Company for the financial year 2024-25.

This disclosure will also be hosted on the Company's website viz. [www.honasa.in](http://www.honasa.in).

Kindly take the same on record.

Thanking you,

Yours truly,  
For **Honasa Consumer Limited**

**Gaurav Pandit**  
**Company Secretary and Compliance Officer**

*Encl.: As above*

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**Honasa Consumer Limited**

**Registered Office:** Unit No - 404, 4th Floor, City Centre, Plot No 05, Sector-12, Dwarka New Delhi 110075

**Corporate Office:** 10<sup>th</sup> & 11<sup>th</sup> Floor, Capital Cyberscape, Sector-59, Gurugram, Haryana - 122102

Email: [info@mamaearth.in](mailto:info@mamaearth.in); Phone: 011 - 44123544 | Website: [www.honasa.in](http://www.honasa.in)

| CIN: L74999DL2016PLC306016 |

# Annexure II

# Business Responsibility and Sustainability Report

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

Sr. No.	Particulars	FY 2024-2025
1	Corporate Identity Number (CIN) of the Listed Entity	U74999DL2016PLC306016
2	Name of the Listed Entity	Honasa Consumer Limited
3	Year of incorporation	2016
4	Registered office address	Unit No. 404, 4th Floor, City Centre, Plot No. 05, Sector – 12, Dwarka, New Delhi – 110075
5	Corporate address	10th and 11th Floor, Capital Cyberscape Ullahwas, Bhondsi, Gurgaon, Haryana – 122102
6	E-mail	<a href="mailto:ghanraj.d@mamaearth.in">ghanraj.d@mamaearth.in</a>
7	Telephone	011-44123544
8	Website	<a href="http://www.honasa.in">www.honasa.in</a>
9	Financial year for which reporting is being done	01/04/2024 to 31/03/2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital	₹3,25,18,36,100
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Dhanraj Dagar 011-44123544 <a href="mailto:ghanraj.d@mamaearth.in">ghanraj.d@mamaearth.in</a>
13	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)	Standalone basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

### II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Trade	Wholesale trading with our B2B and offline partners.	51%
2	Trade	Retail trading with our consumers through online platform	49%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Beauty and Personal Care Products	9961	100%

## Business Responsibility and Sustainability Report

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	156	156
International	0	2	2

\*This consist of 111 Exclusive brand outlets

#### 19. Markets served by the entity:

##### a. Number of locations

Location	Number
National (No. of States)	22
International (No. of Countries)	2

\*No. of states where the entity has GST registration

b.	What is the contribution of exports as a percentage of the total turnover of the entity?	3%
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##### c. A brief on types of customers

Our customers are classified into two categories: individuals and institutions. Individuals include retail customers, while institutions encompass our offline channel partners, such as super-stockiest, distributors, etc. Additionally, our B2B e-commerce platforms, including Nykaa and Purplle, are also considered our customers.

### IV. Employees

#### 20. Details as at the end of Financial Year:

##### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	923	657	71.2%	266	28.8%
2	Other than Permanent (E)*	0	0	0	0	0
3	Total employees (D + E)	3,528	1,924	54.6%	1,604	45.4%
WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total workers (F + G)	0	0	0	0	0

\*The company captures the above mentioned data for permanent employees only.

##### b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	0	0	0%	0	0%
WORKERS						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
6	Total workers (F + G)	NA	NA	NA	NA	NA

21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	4	1	25%

22. Turnover rate for permanent employees and workers

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	48.26%	48.69%	48.39%	45.46%	38.16%	43.47%	35.43%	28.57%	33.57%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

Sr. 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	Bhabhani Blunt Hair Dressing Private Limited	Subsidiary	100%	No
2	B:Blunt-Spratt Hairdressing Private Limited	Subsidiary	100%	No
3	Fusion Cosmeceutics Private Limited	Subsidiary	100%	No
4	Just4kids Services Private Limited	Subsidiary	100%	No
5	Honasa Consumer General Trading LLC	Subsidiary	100%	No
6	PT Honasa Consumer Indonesia	Subsidiary	100%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

a. Turnover (in ₹)	18,657,065,781
b. Net worth (in ₹)	12,004,228,552

VII. Transparency and Disclosures Compliances

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2024-25			FY 2023-24		
		Current Financial Year		Remarks	Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, NIL	0**	0		0**	0	NA
Investors (other than shareholders)	Yes, <a href="https://honasa.in/investor/">https://honasa.in/investor/</a>	0	0		0	0	NA
Shareholders	Yes, <a href="https://honasa.in/investor/">https://honasa.in/investor/</a>	5	0		1	0	NA
Employees and workers	Yes, <a href="https://chat.infeedo.com/chat/amber">https://chat.infeedo.com/chat/amber</a>	5	0		6	0	NA

## Business Responsibility and Sustainability Report

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2024-25			FY 2023-24		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes, <a href="https://support.mamaearth.in/support/home">https://support.mamaearth.in/support/home</a> , <a href="https://thedermaco.com/contact-us">https://thedermaco.com/contact-us</a> , <a href="https://aqualogica.in/pages/contact">https://aqualogica.in/pages/contact</a> , <a href="https://ayuga.in/pages/contact">https://ayuga.in/pages/contact</a>	623137	2124		3,60,023	1,248	NA
Value Chain Partners	Yes, NIL	0	0		0***	1	NA
Other (please specify)	Yes, NIL	0	0		-	1	-

\* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

\*\* Local communities raise their concerns through NGOs associated with the company. These concerns are then escalated to the company's designated Single Point of Contact (SPOC), who collaborates with the NGO to address the issues and implement appropriate solutions..

\*The company is currently developing a formal ticketing system to manage and resolve grievances received from value chain partners.

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	NA
Investors (other than shareholders)	<a href="https://honasa.in/investor/">https://honasa.in/investor/</a>
Shareholders	<a href="https://honasa.in/investor/">https://honasa.in/investor/</a>
Employees and workers	<a href="https://chat.infeedo.com/chat/amber">https://chat.infeedo.com/chat/amber</a>
Customers	<a href="https://mamaearth.in/return-policy">https://mamaearth.in/return-policy</a> <a href="https://www.drsheths.com/pages/return-policy">https://www.drsheths.com/pages/return-policy</a> <a href="https://bblunt.com/return-policy">https://bblunt.com/return-policy</a> <a href="https://thedermaco.com/return-policy">https://thedermaco.com/return-policy</a> <a href="https://aqualogica.in/policies/refund-policy">https://aqualogica.in/policies/refund-policy</a>
Value Chain Partners	NA
Other (please specify)	NA

## 26. 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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Consumer Safety and welfare	Risk	Prioritising consumer health and safety is crucial for fostering trust and upholding transparency. Failure to comply with regulations related to product information, labelling, and marketing can result in significant negative consequences. Moreover, emphasising health and safety practices helps mitigate potential risks and safeguards consumers from harm, thereby strengthening their trust in the brand.	<ol style="list-style-type: none"> <li>1. We have an active CRM team in place to monitor consumer feedback and ensure timely responses.</li> <li>2. We proactively conduct consumer satisfaction surveys to gather valuable insights and feedback.</li> <li>3. We carry out clinical trials on our products prior to their launch to ensure they meet safety standards.</li> <li>4. We implement strict quality control protocols, including batch-level quality checks and routine inspections conducted through accredited third-party laboratories.</li> </ol>	Negative
2	Community	Opportunity	The company is committed to building purpose-driven brands and maintains a robust CSR framework focused on education and environmental sustainability. It actively undertakes social and environmental initiatives aimed at creating a positive impact on the broader community. These efforts primarily concentrate on women's and children's empowerment, afforestation, and ensuring access to clean freshwater for all.		Positive
3	Business Ethics, Governance, and Transparency	Opportunity	Robust governance mechanisms play a vital role in enhancing the company's reputation, improving decision-making, and reinforcing risk management, all of which contribute to long-term sustainability. They cultivate a culture of integrity, transparency, and accountability, thereby strengthening stakeholder trust. Proactively identifying and addressing risks encourages ethical conduct across the organisation. Furthermore, strong governance frameworks ensure that business strategies are aligned with ESG principles, fostering sustainable growth and resilience in a dynamic market environment.		Positive

## Business Responsibility and Sustainability Report

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Sustainable Packaging	Opportunity	By integrating renewable and recycled packaging materials, the company lessens its reliance on virgin resources, thereby reducing the use of non-renewable raw materials. This transition also contributes to lower carbon emissions, reduced waste generation, and the advancement of a circular economy. Embracing these sustainable practices allows the company to conserve natural resources, demonstrate strong environmental responsibility, and support the well-being of the planet.		Positive

### 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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1. a	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available	<a href="https://honasa.in/wp-content/uploads/2024/07/BRSR_Policy.pdf">https://honasa.in/wp-content/uploads/2024/07/BRSR_Policy.pdf</a>								
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.			Certified Great Place to Work		Cruelty-free (by PETA) certified	Made Safe		Cruelty-free (by PETA) certified	
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.					No				
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	<p>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> <p>Dear Valued Stakeholders,</p> <p>I am delighted to connect with you and share some remarkable achievements and initiatives undertaken by Honasa over the past year. This year marks our second year of Business Responsibility and Sustainability Reporting (BRSR). We have collected and reported data from our locations across the country, ensuring transparency and accountability. Our dedication to sustainability has been recognised through various certifications and awards, including Made Safe certification, Cruelty-Free certification by PETA.</p> <p>Through our partnership with the SankalpTaru Foundation, we implemented the We Plant Goodness Initiative under the Mamaearth brand. This initiative promoted afforestation and enhanced farmer livelihoods, reflecting our commitment to fostering sustainable coexistence with nature. As part of the initiative, we have planted 9L+ trees.</p> <p>In terms of plastic recycling, we recycled 11,500+ tones of plastic waste since FY 2020-21, proudly recycling more plastic than we use.</p> <p>Our collaboration with Bhumi NGO brought the Young Scientists Program to life under The Derma Co. brand. The programme has so far instilled a scientific understanding of climate change among 30,000+ school children, empowering them to become ambassadors for environmental sustainability. The Water for All initiative, executed by Sehgal Foundations under the Aqualogica brand provided clean water access to remote rural areas, benefiting over 900+ families so far and significantly improving their quality of life. In partnership with the Sambhav Foundation, we are running the BBlunt Shine Academy initiative. This programme has so far empowered over 15,000+ women through vocational training in hairstyling, promoting skill development and financial independence. Our hiring policy emphasises on equal opportunity to candidates with a focus on diversity, Women constitute more than 45%+ of our current workforce which includes our off-roll employees as well. We are equally committed to our team's welfare, with over 72.37% of our staff receiving skill development training and more than 81.47% undergoing performance reviews. We have also drafted a robust BRSR policy and established a strong governance system to guide our efforts. Our journey is a testament to the collective effort of our team, partners, and stakeholders. We remain committed to making positive changes, fostering sustainability, and making a tangible impact on the communities we serve. Thank you for your continued support and trust in our Company. Together, we will continue to build a better, more sustainable future.</p> <p>Warm regards, Varun Alagh Chairman, Whole-Time Director &amp; CEO</p>																																																																									
8	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p> <p>Varun Alagh (Director and Chief Executive Officer)</p>																																																																									
9	<p>Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA).</p> <p>If Yes please provide details</p> <p>Yes, The CSR committee is responsible for decision making on sustainability related issues.</p>									Yes																																																																
10	<p>Details of Review of NGRBCs by the Company</p> <table> <tr> <th rowspan="2">Sr. No</th><th rowspan="2">Subject for Review</th><th colspan="9">Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee</th></tr> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr> <tr> <td>a.</td><td>Performance against above policies and follow up action</td><td colspan="9">The business responsibility performance of the Company is regularly monitored by the Company and reviewed by the Chairman and respective departmental heads. The Board of Directors reviews it annually.</td></tr> <tr> <td>b.</td><td>Description of other committee for performance against above policies and follow up action</td><td colspan="9">NA</td></tr> <tr> <td>c.</td><td>Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances</td><td colspan="9">The Company complies with all the applicable laws and a statutory compliance certificate on applicable laws is provided by the CEO &amp; WTD to the Board of Directors on a quarterly basis.</td></tr> <tr> <td>d.</td><td>Description of other committee for compliance with statutory requirements of relevance to the principles and rectification</td><td colspan="9">NA</td></tr> </table>										Sr. No	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									P1	P2	P3	P4	P5	P6	P7	P8	P9	a.	Performance against above policies and follow up action	The business responsibility performance of the Company is regularly monitored by the Company and reviewed by the Chairman and respective departmental heads. The Board of Directors reviews it annually.									b.	Description of other committee for performance against above policies and follow up action	NA									c.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company complies with all the applicable laws and a statutory compliance certificate on applicable laws is provided by the CEO & WTD to the Board of Directors on a quarterly basis.									d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	NA								
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## Business Responsibility and Sustainability Report

Sr. No	Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	The Company complies with all the applicable laws and a statutory compliance certificate on applicable laws is provided by the CEO & WTD to the Board of Directors on a quarterly basis.								
b.	Description of other committee for performance against above policies and follow up action									
c.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company complies with all the applicable laws and a statutory compliance certificate on applicable laws is provided by the CEO & WTD to the Board of Directors on a quarterly basis.								
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification									
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No								
	If yes, provide name of the agency.	NA								
12	<b>If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:</b>	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA								
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
	It is planned to be done in the next financial year (Yes/No)	NA								
	Any other reason (please specify)	NA								

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

#### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	0	0	0%
Key Managerial Personnel	3	1. POSH 2. Code of Conduct 3. Gallup Strengths Finder	75%
Employees other than BOD and KMPs	40	1. Negotiation Skills – 4.8 2. Business Communication Skills – 4.8 3. Time Intelligence & Prioritisation – 4.7 4. Marketing in Disruptive World – 4.6 5. Understanding Procurement to Payment – 4.6 6. Retail Masterclass – 5 7. Developing Business Acumen (Bridging Gap Between Business & Data) – 4.6 8. Data Analysis with Google Sheet – 4.5 9. Leadership Cross Functional Skills (One Team One Goal) – 4.2 10. Managerial Skills (Managers Winning Edge) – 4.8 11. Digital learning (LinkedIn Learning, Coursera, Udemy) – 4.5 12. Self-Awareness – 4.9 13. Decision Making Skills – 5 14. Collaboration Skills – 4.9 15. Data Analysis with Excel (Basic & Advance) – 5 16. Hiring & Interview Skills – 4.9 17. Emerging Leaders Programme – 4.7 18. Managing High Performing Teams Programme – 4.7 19. Power of Communication – 4.8 20. Innovation-Ideation-Implementation – 4.5	72.37%
Workers		NA	

## Business Responsibility and Sustainability Report

### 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

Monetary					
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine		1. District Court, Ludhiana 2. Delhi HC 3. GST Authority	1. ₹1,000 2. ₹5,000	1. Imposed by court for delay in filing reply 2. Dealy in filing rejoinder	1. No 2. No
Settlement					
Compounding fee		1. Inspector Legal Metrology, J&K 2. Bangalore MM Court	1. 50000/- 2. 1500/-	1. Discrepancy in Unit Sale Price (USP) Declaration. 2. For not having S&E certificate and BA appointment letter handy.	1. No 2. No
Non-Monetary					
Particular	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment		NA			
Punishment		NA			

### 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 anti-corruption or anti-bribery policy? (Yes/No) Yes

If Yes, provide details in brief

The Company affirms that its Anti-Bribery provisions are embedded within its internal Code of Conduct, in line with SEBI's BRSR guidelines under Principle 1 on ethical and transparent governance.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

The Company's Anti-Bribery and Anti-Corruption provisions are incorporated within its internal Code of Conduct. As the policy is confidential and intended for internal governance use only, it is not published on the external website.

**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 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA*	NA*

\*The company captures the above mentioned data for permanent employees only.

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

Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	NA

**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.**

NA\*

\*There were no instances related to corruption and conflicts of interest.

**8. Number of days of accounts payables in the following format:**

Particulars	FY 2024-25	FY 2023-24
Number of days of accounts payables	72	56

**9. Open-ness of business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	24%	26%
	b. Number of dealers/distributors to whom sales are made	532	403
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	52%	56%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0%	0%
	b. Sales (Sales to related parties/Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments	37%	36%

## Business Responsibility and Sustainability Report

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

#### Essential Indicator

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.**

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	0%	0%	-
2	Capex	0%	0%	-

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

No\*

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

**Note:** "The company has initiated the process of establishing procedures for sustainable sourcing. As part of this initiative, the company has begun using 75% recyclable plastic packaging for one of its segments in a brand".

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)	NA
(b)	E-waste	NA*
(c)	Hazardous waste	NA*
(d)	other waste	NA

**\*The company is primarily engaged in activities that do not generate e-waste or hazardous waste.**

4. **a. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No)**

Yes

- b. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**

Yes

- c. If not, provide steps taken to address the same**

NA

**PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.**

(This principle emphasises the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

**Essential Indicators**

**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)
Permanent employees											
Male	657	657	100%	657	100%	0	0%	657	100%	385	59%
Female	266	266	100%	266	100%	266	100%	0	0%	235	88%
Total	923	923	100%	923	100%	266	28.8%	657	71.2%	620	67.2%
Other than permanent employees*											
Male	0	0	0%	0	0	0	0%	0	0%	0	0%
Female	0	0	0%	0	0	0	0%	0	0%	0	0%
Total	0	0	0%	0	0	0	0%	0	0%	0	0%

\*The company captures the above mentioned data for permanent employees only.

**1. 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)
Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Particulars	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.14%	0.042%

## Business Responsibility and Sustainability Report

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

Benefits	FY 2024-25			FY 2023-24		
	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	923	100%	Yes	100%	NA*	Yes
Gratuity	923	100%	No	100%	NA*	Yes
ESI	1	0.11%	Yes	0%	NA*	No
Others – please speci-fy	0%	NA*	No	0%	NA*	No

### 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?

Yes

If not, whether any steps are being taken by the entity in this regard.

NA

### 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If so, provide a web-link to the policy.

**Note:** The Company's Equal Opportunity Policy provisions are incorporated within its internal Code of Conduct. As the policy is confidential and intended for internal governance use only, it is not published on the external website.

### 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	100%	64%	NA	NA
Female	93%	33%	NA	NA
<b>Total</b>	<b>97%</b>	<b>60%</b>	<b>NA</b>	<b>NA</b>

### 6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	NA	
Other than Permanent Workers	NA*	
Permanent Employees	Yes	We have an internal chat-based platform that allows employees to register their grievances conveniently. In addition, employees can directly approach designated HR Business Partners for support and resolution of their concerns.
Other than Permanent Employees	NA**	

\*The company captures the above-mentioned data for permanent employees only.

\*\*The company does not have any 'Other than permanent' employees

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

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	923	0	0%	842	0	0%
Male	657	0	0%	611	0	0%
Female	266	0	0%	231	0	0%
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
<b>Employees</b>										
Male	657	657	100%	475	72.30%	611	611	100%	429	70.21%
Female	266	266	100%	193	72.56%	231	231	100%	172	74.46%
Total	923	923	100%	668	72.4%	842	842	100%	601	71.38%
<b>Workers</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
<b>Employees</b>						
Male	657	531	79.6%	611	472	77.25%
Female	266	221	83.0%	231	188	81.38%
Total	923	752	81.5%	842	660	78.38%
<b>Workers</b>						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA



## Business Responsibility and Sustainability Report

### 10. Health and safety management system

#### a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)

Yes

##### If Yes, the Coverage such systems?

The scope of these systems includes a comprehensive support framework for all staff categories, as detailed below:

##### i.) Housekeeping Staff

- 10 staff members are responsible for maintaining cleanliness and hygiene across both floors, laboratories, and male washrooms.

##### ii.) Female Support Staff

- 2 female staff members are dedicated to ensuring daily hygiene in female and differently abled washrooms on both floors.

##### iii.) Pantry Staff

- 3 staff members oversee the upkeep of pantry hygiene, including utensil washing and the maintenance/refilling of coffee machines and water coolers.

##### iv.) Supervisor and Multi-Support Task Staff

- 1 supervisor and 1 support staff member ensure standard procedures, consistency, and manage ad hoc responsibilities as required.

##### v.) Menstrual Hygiene Support

- Sanitary pads and toilet seat disinfectant sprays are provided in all women's washrooms.
- **Honasa Period Support Policy (effective from May 5, 2023):**
- All female employees are entitled to one 'Work from Home' day per month during severe menstrual discomfort.
- Employees may also utilise the existing sick leave policy as needed.

##### vi.) Infirmary and Medical Support

- Employees experiencing discomfort during work hours have access to:
- A medical room within the office.
- On-call doctor services for emergencies.
- An in-house medical support staff member available in the office building.

This comprehensive system ensures the well-being, hygiene, and health support of employees across all organisational levels.

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

The coverage also includes robust security and safety measures to ensure the protection of employees, visitors, and property, as outlined below:

##### i.) Security Personnel

- 3 security guards are stationed at the floor entrance to monitor the movement of employees and external visitors, ensuring regulated access.

##### ii.) Access Control System

- An advanced access control system is implemented to prevent unauthorised entry and exit within the office premises.

##### iii.) CCTV Surveillance

- A network of 124 CCTV cameras is strategically placed across both floors and the laboratory to monitor activities and deter any inappropriate behaviour.

##### iv.) Fire Safety Measures

- Smoke sensors have been installed throughout the floors in line with building fire safety regulations, facilitating early fire detection.

##### v.) Fire Fighting Measures

The following provisions are in place to address fire emergencies:

- Water sprinklers installed according to fire safety standards
- 4 fire hydrants per floor for immediate water access
- 3 emergency/fire exits per floor, all designed to meet prescribed fire door standards
- 28 fire extinguishers distributed across the premises, including:
- 20 of Type ABC (for general fires)
- 8 of Type CO<sub>2</sub> (for electrical and flammable liquid fires)

Together, these measures ensure a secure and compliant work environment for all occupants.

#### c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)

Yes

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

Yes

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.98	3.49
	Workers	0	0
Total recordable work-related injuries	Employees	2	7
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.****A. Group Health Insurance**

This policy provides coverage for all employees, their spouses, and up to two dependent children (up to 25 years old), with a sum insured of ₹3,00,000, ₹5,00,000, or ₹7,00,000 based on their employee band.

**Policy Inclusions:**

- Single standard air-conditioned room rent is covered.
- No cap on ICU room rent; it is covered based on actuals.
- Pre-existing diseases are covered from Day 1, with the waiting period waived.
- Domiciliary expenses are covered up to the sum insured.
- Claims are cashless, with the insurance company directly paying the hospital at discharge.
- Lasik treatment is covered if the eye power is above +/- 7.5.
- Specific daycare treatments are covered as per the insurer's list.
- Maternity coverage includes up to ₹75,000 for normal delivery and up to ₹1,00,000 for C-section delivery.
- Newborns are covered from day one, subject to hospitalisation.
- Ambulance charges up to ₹2,500 can be claimed for ground ambulance services.
- Pre- and post-natal expenses are covered up to ₹10,000 or the sum insured, whichever is lower, within the maternity limit.
- Life-threatening cases involving congenital diseases are covered.

**xiii. Special conditions include:**

- Nasal Sinus Surgeries up to ₹35,000
- Hospitalisation arising from psychiatric ailments up to ₹30,000
- 50% co-pay for Cyberknife treatment/Stem cell transplantation
- Cochlear implant treatment is restricted to 50% of the sum insured.

**xiv. Pre-hospitalisation (30 days) and post-hospitalisation (60 days) expenses are covered.****B. Group Accidental Policy**

This policy offers a principal sum ranging from ₹15,00,000 to ₹1,00,00,000 to the nominees of employees in case of accidental death.

**Policy Inclusions:**

- If an accident causes permanent disability for over 12 months, the insurer will pay the sum assured as compensation.
- For permanent partial disability, the policy covers between 2% and 60% of the principal sum based on the severity.
- Temporary disability compensation is limited to 1% of the total sum insured or ₹5,000, whichever is lower, for up to 104 weeks.
- Repatriation of mortal remains is covered up to ₹5,000 or the actual cost, whichever is lower.
- A children's education fund of ₹10,000 per child (max. 2 children, up to 25 years) is covered in the case of death or permanent disability.
- Medical expenses are covered for 40% of the death/disability claim amount, or 20% of the sum insured, whichever is lower, triggered by a claim under benefit tables A, B, C, or D1.
- Carriage of the dead body is covered up to 2% of the sum insured, with a maximum of ₹5,000.

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- viii. Terrorism-related accidents are covered, excluding nuclear, biological, or chemical incidents.

### C. Wellness Exclusive Offerings

In addition to the group health and accidental policies, employees have access to over 20 exclusive wellness offerings as part of the Employee Insurance program.

#### Wellness Offerings Include:

- Employees can increase their health insurance cover by ₹20,00,000 with PazCare's super top-up plan at a minimal charge.
- Employees are eligible for 4 complimentary therapy sessions annually with therapists listed on the Mind Peers mobile app.
- Employees and their families (up to 5 members) can avail unlimited complimentary video and audio consultations with General Physicians via the MFine Doctor Consultation service.
- Employees receive free fertility consultations on their first visit to any ART Fertility Clinic, including free Ultrasonography under the doctor's consultation. Employees also get discounts on fertility tests and treatments.
- Employees enjoy up to 27% off on prescription medicines via Tata Img.

- Employees get exclusive discounts on a 12-month subscription to Cult Live/Fit Pass, plus an additional 10% off on Cult store items.
- Flu vaccination services are available via Ekincare.
- Employees are entitled to unlimited free basic vision check-ups at Lenskart stores.
- Up to 15% off on health check-ups by Redcliffe Labs.
- Up to 20% off on elective surgeries by Priystrn Care.
- A 20% discount on all fitness plans by Fitelo.
- Unlimited free doctor consultations at all Clove Dental clinics.
- A 20% discount on CureSkin regime orders.
- Complimentary access to all PazCare online wellness sessions.
- A 30% discount on all Nua products for menstrual hygiene.
- An additional 10% off (up to ₹300) on all HealthKart products.
- A 30% discount on all orders by Eat Better.
- A 75% discount on Magzter Gold subscription.

These offerings enhance the overall well-being of employees, providing extensive support across various health and wellness services.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

### 14. Assessment for the year:

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

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

NA\*

**Note:** \*There were no safety-related incidents that occurred.

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.**

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

The process of identifying key stakeholders involves recognising and evaluating individuals, groups, or organisations that are crucial to the company's operations. Seven key stakeholder groups have been identified, chosen for their importance to the business's success and long-term viability. The company ensures consistent and meaningful interaction with these stakeholders to address their concerns, resolve complaints, and gather input. Their feedback is carefully incorporated into the company's decision-making process. The identification of stakeholders is driven by the principle of mutual influence, considering both the impact they have on the company and the impact the company has on them.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Consumer	No	Advertisements, emails, Website, newspaper, SMS, social media, calls, community meetings	Others – As required	<ol style="list-style-type: none"> <li>Promote the product range</li> <li>Address any product-related inquiries</li> <li>Assess customer satisfaction with the product</li> <li>Identify consumer needs and preferences for new product innovations</li> <li>Interact with customers to drive product sales</li> </ol>
Customer	No	Emails, Website SMS, Online & Offline calls	Others – As required	<ol style="list-style-type: none"> <li>Share information on product offerings, promotional schemes, etc.</li> <li>Address product-related queries</li> <li>Evaluate customer satisfaction with the product</li> <li>Interact with customers to feature the products</li> </ol>
Employees	No	Emails, online messages, SMS, feedback portal, offline and online meetings	Others – As required	<ol style="list-style-type: none"> <li>Ongoing business updates</li> <li>Assess workplace satisfaction</li> <li>Regular operational communication</li> </ol>
Communities	Yes	Via NGO partners	Others – As required	<ol style="list-style-type: none"> <li>Explain the working process and advantages of the implemented program</li> <li>Address and resolve grievances</li> </ol>
Shareholders and Investors	No	Earnings call and presentation, website, Emails, SMS, Newspaper, social media, offline and online meetings	Others – As required	<ol style="list-style-type: none"> <li>Showcase the company's performance</li> <li>Provide updates as mandated by regulatory authorities</li> </ol>
Vendors	No	Emails, offline and online meetings, SMS	Others – As required	<ol style="list-style-type: none"> <li>Negotiations based on contract terms.</li> <li>Update on business deliverables</li> <li>Addressing and resolving grievances</li> </ol>
Regulatory Body	No	Emails, offline and online meetings, SMS	Others – As required	Adhere to government regulations

## Business Responsibility and Sustainability Report

### Leadership Indicators

#### 5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were as-sessed
Health and safety practices	90%
Working Conditions	90%

Note: A holistic audit was conducted for 18 TPMs, which account for 90% of our business. The audit covers quality, material, capacity, SHE (Safety, Health, and Environment), and process-related discussions and documentation reviews.

#### PRINCIPLE 5 Businesses should respect and promote human rights.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

### 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

Benefits	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	923	923	100%	842	842	100%
Other than permanent	2605	0	0%	0	0	0%
Total Employees	3528	923	26.2%	842	842	100%
<b>Workers</b>						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

#### 2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	657	0	0%	657	100%	611	0	0%	611	100%
Female	266	0	0%	266	100%	231	0	0%	231	100%
Total	923	0	0%	923	100%	842	0	0%	842	100%
<b>Other than Permanent*</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

\*The company captures the above mentioned data for permanent employees only.

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
<b>Workers</b>										
<b>Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Other than Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

### 3. Details of remuneration/salary/wages

#### a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BOD)	1	3,09,39,400	1	1,89,86,400
Key Managerial Personnel	3	2,42,78,400	1	1,89,86,400
Employees other than BOD and KMP	653	10,01,200	265	10,03,400
Workers	NA	NA	NA	NA

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	28%	26%

#### 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

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

An employee who feels aggrieved can submit a complaint to the Internal Complaints Committee (ICC), which will then conduct an investigation into any issues related to sexual harassment.

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

Particulars	FY 2024-25			FY 2023-24		
	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	3	2	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	1	0	Complaint not substantiated, ICC sent the final response to complainant

## Business Responsibility and Sustainability Report

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Pre-vention, Prohibition and Redressal) Act, 2013 (POSH)	3	0
Complaints on POSH as a % of female employees/workers	1.1%	0%
Complaints on POSH upheld	2	0

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

Confidentiality is upheld during the entire investigation, and the complainant may be granted interim relief if necessary.

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

No

### 10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

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

NA

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

(This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

### Essential Indicators

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	4,896.36	4,843.56
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	4,896.36	4,843.56
Total energy consumed (A+B+C+D+E+F)	4,896.36	4,843.56
Energy intensity per rupee of turnover	0.00000026	0.00000027452
[Total energy consumed (in GJ)/Revenue from operations (in rupees)]		

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/Revenue from operations in rupees adjust-ed for PPP]	0.00000542	0.00000007578
Energy intensity in terms of physical output [Total energy consumed (in GJ)/<mention the physical output details>]	3.89217806	0.00004927785

Energy intensity (optional) – the relevant metric may be selected by the entity

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?**

No

**If yes, name of the external agency.**

NA

Note:

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-2025\_, which is \_20.66

**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? (Yes/No)**

No

**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.**

NA

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	430	436.33
(iv) Seawater/desalinated water	0	0
(v) Others – <Rainwater>	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>430</b>	<b>436.33</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>430</b>	<b>436.33</b>
<b>Water intensity per rupee of turnover</b> [Total water consumption (in KL)/ Revenue from operations (in rupees)]	0.00000002	0.00000002473
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total water consumption (in KL)/Revenue from operations in rupees adjusted for PPP]	0.00000048	0.00000000683
<b>Water intensity in terms of physical output</b> [Total water consumption (in KL)/<mention the physical output details>]	0.34181240	0.00000443917
Water intensity (optional) – the relevant metric may be selected by the entity	No	No

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

NA

**If yes, name of the external agency.**



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## 4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment		
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment		
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment		
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

No

**If yes, name of the external agency.**

NA

**Note:**

Water consumption at office locations is discharged into community sewage or, after treatment at the plant, wastewater is sent to the CETP for further treatment.

## 5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

**If yes, provide details of its coverage and implementation.**

NA

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx		0	0
SOx		0	0
Particulate matter (PM)		0	0
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

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

No

**If yes, name of the external agency.**

NA

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
<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	79.20	63.35
<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	988.79	963.33
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/ Revenue from operations (in rupees)]		0.00000006	0.00000005819
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/ Revenue from operations in rupees adjusted for PPP]		0.00000118	0.00000001606
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/<mention the physical output details>		0.84895866	0.00001044533
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		No	No

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

NA

**If yes, name of the external agency.**

**8. Does the entity have any project related to reducing Green House Gas emission? (Yes/No)**

No

**If Yes, then provide details.**

NA

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
<b>Other Non-hazardous waste generated (H). Please specify, if any.</b> (Break-up by composition i.e. by materials relevant to the sector)	0	0
Office Waste	162.45	142.53
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>162.45</b>	<b>142.53</b>
<b>Waste intensity per rupee of turnover</b> [Total waste generated (in MT)/Revenue from operations (in rupees)]	0.00000001	0.00000000808
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> Total waste generated (in MT)/Revenue from operations in rupees adjusted for PPP	0.00000018	0.00000000223
<b>Waste intensity in terms of physical output</b> Total waste generated (in MT)/<mention the physical output details>	0.12913355	0.00000145008
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity		

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For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	162.45	142.53
<b>Total</b>	<b>162.45</b>	<b>142.53</b>

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

No

**If yes, name of the external agency.**

NA

- 10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The business is such that we do not use hazardous and toxic chemicals.

- 11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:**

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
Nil				

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

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

- 13. Is the entity compliant with the applicable environmental law/regulations/guide-lines 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/NA).**

Yes

**If not, provide details of all such non-compliances, in the following format:**

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	Corrective action taken, if any
NA			

**PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

**Essential Indicators**

**1. a. Number of affiliations with trade and industry chambers/associations.**

4

**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.**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	ASCI (The Advertising Standards Council Of India)	National
2	ASSOCHAM (The Associated Chambers of Commerce & Industry of India)	National
3	PETA	International
4	Made safe Australia	International

**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.**

Name of authority	Brief of the case	Corrective action taken
	NA	

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

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

**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 project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Honasa Annual Social Impact Report			Nil		

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
				NA		

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

The local bodies report their grievances to the NGO partner, who then forwards them to the company's SPOC. The SPOC, in response, provides corrective actions to the NGO, which then addresses the issue with the local bodies.

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

Particulars	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	11%	64%
Directly from within India	98%	99%

**5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract ba-sis) in the following locations, as % of total wage cost**

Particulars	FY 2024-25	FY 2023-24
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

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

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

Details of negative social impact identified	Corrective action taken
	NA

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1	Saytrees	Pataudi	₹7 Lakhs
2	IamGurgaon	Gurgaon	₹9 Lakhs
3	SOS Children's Villages of India	Faridabad	₹40 Lakhs
4	Agewell Foundation	Delhi NCR	₹31 Lakhs
5	India STEM Foundation	Haryana	₹18 Lakhs
6	Maika Sweet Home Anathalaya	Najafgarh	₹20 Lakhs
7	Dream Girl Foundation	Gurgaon	₹5 Lakhs

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

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Say trees	Forest Restoration – 14,000 trees	NA*
2	IamGurgaon	Gurgaon's environmental sustainability – 6,500 trees	NA*
3	SOS Children's Villages of India	Child Welfare – 25 children	100%
4	Agewell Foundation	Elderly Care – 300 lives	100%
5	India STEM Foundation	STEM Education – 400 students	100%
6	Maika Sweet Home Anathalaya	Solar Panel Installation – 60 girls	100%
7	Dream Girl Foundation	Girl Child Education – 50 girls	100%

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

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

Customers can reach out to the company through following the channels: <https://support.mamaearth.in/support/home>

<https://www.drsheths.com/pages/contact-us>

<https://support.bblunt.com/support/home>

<https://thedermaco.com/contact-us>

<https://aqualogica.in/pages/contact>

A dedicated team handles these complaints received through above-mentioned portals and respective social media platforms, ensuring they are resolved in an efficient and prompt manner.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	75%
Safe and responsible usage	100%
Recycling and/or safe disposal	57%

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

Particular	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	58	1		2,323	0	0
Advertising	0	0		0	0	0
Cyber-security	0	0		4	0	0
Delivery of essential services	0	0		0	0	0
Restrictive Trade Practices	0	0		0	0	0
Unfair Trade Practices	3	3		0	0	0
Other	0	0		0	1	0

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

Particulars	Number	Reason for recall
Voluntary recalls	1	One instance of product recall occurred due to a coding eraser issue.
Forced recalls	0	NA

**5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No)**

Yes

**If available, provide a web link of the policy**

[Honasa Consumer Limited Cybersecurity Policy V1.0.pdf](#)

**6. Provide details of any corrective actions taken or underway on issues relating to ad-vertising, and**

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**delivery of essential services; cyber security and data privacy of custom-ers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/ services.**

NA

**Note:**

### **7. Provide the following information relating to data breaches**

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

0

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

0%

#### **c. Impact, if any, of the data breaches**

NA