



# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## I. DETAILS OF THE ENTITY

### SECTION A: GENERAL DISCLOSURES

1	Corporate Identity Number (CIN) of the Listed Entity	L28910PB1990PLC010265
2	Name of the Listed Entity	Amber Enterprises India Limited
3	Year of incorporation	1990
4	Registered office address	C – 1, Phase – II, Focal Point, Rajpura Town, Punjab – 140 401
5	Corporate address	Universal Trade Tower, 1st Floor, Sector – 49, Sohna Road, Gurgaon – 122018
6	E-mail	info@ambergroupindia.com
7	Telephone	+91 124 3923000
8	Website	www.ambergroupindia.com
9	Financial year for which reporting is being done	Financial Year 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	INR 3,369.37 Lakh
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Konica Yadav Company Secretary and Compliance Officer Address: Universal Trade Tower, 1st Floor, Sector – 49, Sohna Road, Gurgaon – 122018 Tel: +91 124 3923000
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):	The disclosures in this report are made on consolidated basis, unless otherwise stated

## II. PRODUCTS/SERVICES

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

S. No.	Description of Business Activity	% of Turnover of the entity
Manufacturing room air conditioners and its components for OEM/ ODM industry (Including Scrap)	Manufacturing, production, and distribution of all types of room and mobile air Conditioners and its components such as heat exchangers, motors and multi-flow condensers, sheet metal components, copper tubing, plastic extrusion, vaccum forming and injection moulding for OEM/ ODM industries in India. We also manufacture non-air conditioner components such as case liners for refrigerator, plastic extrusion sheets, sheet metal components for microwave, washing machine tub assemblies with other sheet metal and plastic injection moulding and extrusion components for automobiles and metal ceiling industries	≥90%

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

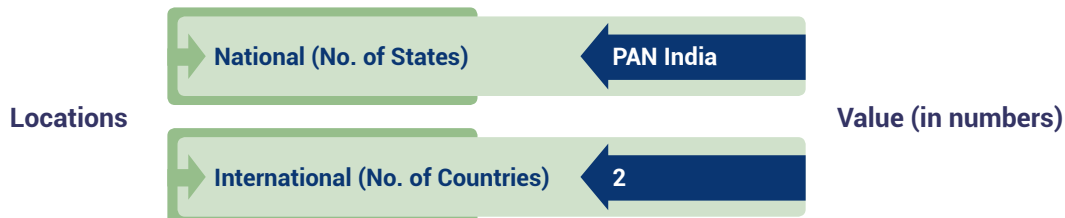
Product/Service	NIC Code	% of total Turnover contributed
Air conditioners and its components (Including Scrap)	28192	≥90%

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

LOCATION	NUMBER OF PLANTS	NUMBER OF OFFICES	TOTAL
National	27	6	33
International	0	1	1

### 17. Markets served by the entity:

#### a. Number of locations



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

The contribution of exports as a percentage of total turnover of Amber Enterprises India Limited on standalone basis is 0.04%.

**c. A brief on types of customers:**

We provide business-to-business solutions for Complete Room Air Conditioners ("RACs") including window air conditioners ("WACs"), Indoor Units ("IDUs") and Outdoor Units ("ODUs") of split air conditioners ("SACs") and Air conditioners for Railways, Metro trains, Buses, Defence, etc. Heat exchangers, Multi-Flow condensers, Sheet Metal Components, System Tubing, Motors, Printed Circuit board assembly, Cross Flow Fans, Injection Moulding Components and other components. Components for the other consumer durables and automobiles such as case liners for refrigerators, plastic extrusion sheets for consumer durables, sheet metal components for various consumer durables/appliances, automobile sector and metal ceiling industries. We serve more than 20 OEM/ ODM customers, some of our esteemed customers include LG, Hitachi, Mahindra, Daikin, Blue Star among others.



## IV. EMPLOYEES

**18. Details as at the end of Financial Year (FY 2022-23):**
**a. Employees and workers (including differently abled):**



S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1744	1680	96%	64	4%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	1744	1680	96%	64	4%
<b>WORKERS</b>						
4.	Permanent (F)	1993	1964	99%	29	1%
5.	Other than Permanent (G)	10030	8375	83%	1655	17%
6.	Total workers (F + G)	12023	10339	86%	1684	14%

**b. Differently abled Employees and workers (FY 2022-23):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	1	1	100%	0	0
2.	Other than Permanent (E)	0	0	0%	0	0
3.	Total differently abled employees (D + E)	1	1	100%	0	0
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	3	3	100%	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	3	3	100%	0	0

	Total (A)	No. (B)	No. and percentage of Females % (B / A)
 <b>Board of Directors</b>	6	1	16.66
 <b>Key Management Personnel</b>	7	1	14.28

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

	FY 2022-23			FY 2021-22			FY 2020-21		
	(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
 <b>Permanent Employees</b>	27%	42%	27%	23.5%	24%	23.5%	23.5%	33%	24.0%
 <b>Permanent Workers</b>	19.5%	3.4%	19%	17.9%	5.3%	17.8%	7.00%	24.00%	10.00%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	PICL (India) Private Limited	Wholly owned subsidiary	100%	Yes
2.	Appserve Appliance Private Limited	Wholly owned subsidiary	100%	Not Operational
3.	Sidwal Refrigeration Industries Private Limited	Wholly owned subsidiary	100%	Yes
4.	Amber Enterprises USA INC.	Wholly owned subsidiary	100%	Yes
5.	IL JIN Electronics (India) Private Limited	Subsidiary	70%	Yes
6.	Ever Electronics Private Limited	Subsidiary	70%	Yes
7.	Amber PR Technoplast India Private Limited (Formerly Known as Pasio India Private Limited)	Subsidiary	73%	Yes
8.	Pravartaka Tooling Services Private Limited	Subsidiary	60%	Yes

**VI. CSR DETAILS**

**22.**

 <b>i. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)</b>	<b>Yes</b>
<b>ii. Turnover (in ₹) (FY 2022-23)</b>	<b>502,272.58 Lakh</b>
<b>iii. Net worth (in ₹) (FY 2022-23)</b>	<b>165,491.62 Lakh</b>

## 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 Current Financial Year			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Contact - New Amber Group (ambergroupindia.com)	0	0		0	0	None
Investors (Other than shareholders)	Yes Investor relations - New Amber Group (ambergroupindia.com)	0	0		0	0	
Shareholders	Yes Investor relations - New Amber Group (ambergroupindia.com)	0	0		0	0	
Employees and workers	Yes The Company organises a HR Help desk for employees and workers at each facility once every week. Employees and workers may also directly reach out to HR department at their respective locations at any given point of time.	34	0	Queries/ grievances related to salary, wages, transport, canteen facility or any other issues related to plant facilities are addressed during these sessions. The Company make dedicated efforts and ensure that these grievances are resolved these within a week.	0	0	
Customers	Contact - www.ambergroupindia.com	0	0		0	0	
Value Chain Partners	Yes Grievances/queries received from value chain partners are addressed through designated sourcing leads	0	0		0	0	

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

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





S. No.	Material 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	Product quality & safety	Opportunity	Product quality and safety is not merely legal and ethical obligation for a business. Ensuring product quality and safety provides a valuable opportunity to enhance brand reputation, increase customer trust and win competitive advantage over peers.		<b>Positive:</b> Prioritising product quality and safety can lead to increased revenue and profitability as a result of improved operational efficiency, reduced risk of recalls, enhanced and market share.
2	Ethics & compliance	Opportunity	Ethics and compliance are critical consideration for our business. Prioritising legal compliance, ethical leadership, and fair business practices, helps to build trust amongst stakeholders and mitigate business risk which are essential for long-term business success.		<b>Positive:</b> Promoting ethics & compliance within business strategy can help to mitigate financial losses or liabilities, improve risk management, respond effectively to market transitions and gain stakeholder trusts.
3	Research & Development	Opportunity	Research & Development is crucial for business innovation and growth, development of new products and improvement of existing products and processes. R&D creates significant opportunities in terms of competitive advantage, generation of new revenue streams through diversified product portfolio, and improved operational and resource efficiency.		<b>Positive:</b> Undertaking R&D activities can be bit expensive in short-term, however, a sound long-term R&D strategy can significantly contribute towards business growth through increased revenue (development of new product and technology), improved efficiency of manufacturing processes, competitive advantage etc.
4	Climate Action	Risk	Climate change has a significant impact on businesses. There are several risks that a business can face due to climate change including physical risk, regulatory risk, financial risk, and reputational risk.	To mitigate risks associated with climate change and take the opportunities presented by climate change, Amber has adopted a strategic approach to sustainability, to continuously monitor and track our environmental performance.	<b>Negative:</b> In case of failure to manage risks associated with climate change, a business may experience financial losses, damage to reputation and loss of competitive advantage.

S. No.	Material 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)
			<p>GHG Emission and energy management are key essential climate actions that any business can take up to reduce their carbon footprints.</p>	<p>Amber has taken the following mitigation measures as part of its climate action strategy:</p> <ol style="list-style-type: none"> <li>1. Adopting climate-resilient and clean technologies in business operations and processes</li> <li>2. Implement energy efficiency measures across all the facilities</li> <li>3. Invest in renewable energy source such as solar to reduce reliance on non-renewable sources</li> <li>4. Investments in research and development to develop climate-resilient products and services</li> </ol>	
5	Occupational health and safety	Risk	<p>Occupational health and safety (OHS) is an important focus area of our business to create a safer and healthier workplace for our people.</p> <p>Amber aims to ensure zero-time loss due to workplace accidents or injuries. Company has adopted comprehensive OHS strategy which include workplace hazard identification and assessment, implementation of hazard controls, OHS awareness and training, along with regular audits.</p>	<p>We conduct regular safety trainings for all our employees and workers, Gemba walk is performed by Plant Head and entire team. We also conduct monthly hygiene audits across our manufacturing facilities. We have immediate access &amp; tie-up with Hospitals in case of any unfortunate incident and ensure that all our workforce is covered under medical insurance. A fire brigade, internal team of trained first Aiders are available across the manufacturing facilities. Safety committees are formulated at each facility and quarterly safety mock drills are conducted for hands-on experience in case of any mishaps.</p>	<p><b>Positive:</b></p> <p>Investing in OHS helps to create a safe and healthy workplace. It promotes well-being of employee and reduces the risk of workplace accidents and inquires while gaining business benefits such as improved productivity, reduced liability costs (medical expenses, compensation claims or potential legal liabilities) and production loss, enhanced employee satisfaction, improved stakeholder relationship (employee, investor, regulators etc.) and overall enhanced brand reputation.</p> <p>In case of any incident, we share the complete learnings and preventive &amp; corrective measures taken across the entire amber group so that each plant takes proactive measure to avoid any future recurrence.</p>

S. No.	Material 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)
6	Labor and Human Rights	Opportunity/ Risk	<p>Labor and human rights are essential components of any business, as they impact the well-being and dignity of workers and employees.</p> <p>As a responsible business entity, Amber respects and promotes labor and human rights across its operations and value chain. We prohibit child labor, forced labor and discrimination of any kind over caste, creed, religion, colour, or gender.</p> <p>We make sure that all our workers and employees have fair pay, safe working conditions, and the ability to engage in collective bargaining.</p>	Every manufacturing location at Amber has a dedicated HR Team which ensures Labour & Human rights are well adhered and provide cohesive atmosphere to mitigate risks ensuring motivated culture is in place.	<p><b>Positive:</b></p> <p>In addition, being ethical and legal obligations but also have significant benefits for business such as increased employee satisfaction, improved industrial relations and reputation, reduced legal and financial risks.</p>
7	Environmental Management	Opportunity	Environment management is necessary due to growing concern for the protection of natural resources and environmental surroundings. Environmental management provides valuable opportunities for any business to reduce operational cost, minimise environmental footprints and comply with regulations.		<p><b>Positive:</b></p> <p>Environmental management practices involve upfront costs; however, the long-term benefits far outweigh these costs. By improving efficiency, reducing operational cost, complying with regulations, and attracting environmentally conscious customer, business can improve its financial performance and competitiveness in the marketplace.</p>
8	Material handling and Waste Management	Opportunity	Material handling and waste management are two interlinked areas that businesses can prioritise to reduce their environmental impact and improve their sustainability performance.		Effective material handling and waste management can help businesses in cost savings on raw materials sourcing. Also, it provides significant opportunities for business to drive innovation and improve brand reputation.









S. No.	Material 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)
			<p>Material handling can help to minimise waste generation by optimising the use of raw materials, while waste management ensure compliance with environmental regulations and minimise the impact of waste on the environment.</p> <p>Implementation of an effective management process for waste and materials can lead to cost savings and increased productivity.</p>		
9	Supply Chain Management	Risk	<p>Supply chain management can be a significant risk factor for businesses, particularly for those who rely heavily on their supply chains to operate. Some of the key risks posed by supply chain are:</p> <ul style="list-style-type: none"> <li>📄 Strategy risk: Risk of losing confidential information such as trade secrets, ideas, and intellectual property</li> </ul>	To mitigate supply chain risks, business should have robust supply chain management strategy, diversified supplier base and regular monitoring of the supply chain.	
9	Supply Chain Management	Risk	<ul style="list-style-type: none"> <li>📄 Financial risk: Financial health of value chain partner determine the continuity of their operations</li> <li>📄 Compliance risk: Adherence to compliances by value chain partner</li> <li>📄 Operational risk: Whether value chain partner have adequate resources.</li> </ul>	<p>On the similar line, At Amber, we adopted number of measures to mitigate risks associated with supply chain, some of these include:</p> <ul style="list-style-type: none"> <li>📄 Group-wide standard procurement process is implemented</li> <li>📄 Sourcing teams are trained to ensure maintain data accuracy and sanity</li> <li>📄 Use of technology and digital transformation tools for forward and reverse auction, vendor portals, Quality Management to evaluate and mitigate the strategic and compliance risk.</li> </ul>	<p><b>Negative:</b></p> <p>Risk associated with supply chain can cause significant financial implications. Disruption in supply chain can result increased operational cost and loss of revenue. Additionally, supply chain disruptions that arises from ethical or legal violations, can lead to legal and regulatory costs, fines, and legal liabilities.</p>

S. No.	Material 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)
10	Community relations	Opportunity	<p>Community relations refers to the interaction and relationships that a business has with communities in areas which it operates. It involves engaging with local stakeholders and community members including residents, government bodies, NGOs, and other groups to understand their needs, concerns, and expectations.</p> <p>Effective community relations can help business to build trust, establish a positive reputation and gain support for their operations.</p> <p>Amber through its CSR activities regularly engages with local communities and contribute to the social and economic development of the communities where they operate.</p>		<p><b>Positive:</b></p> <p>Effective community relations can help our business to build a positive reputation, establish a social license to operate, and contribute to the social and economic development of communities. By engaging with local stakeholders and showing commitment to social responsibility can help business in creating long-term value for both our stakeholders and shareholders.</p>
11	Human capital	Opportunity	<p>Human capital can be a significant driver of business success. By investing in employees' skills, knowledge and development, business can drive innovation, productivity, and growth, while retaining top talent.</p> <p>Some of the interventions undertaken by Amber to enhance its human capital include:</p> <ul style="list-style-type: none"> <li> Training and Development</li> <li> Performance Management</li> <li> Creating a positive work environment by promoting diversity &amp; inclusion, healthcare, and other benefits</li> <li> Offering competitive compensation packages that to attract and retain top talent.</li> </ul>		<p><b>Positive:</b></p> <p>By prioritising human capital, business can reduce recruitment and training costs, increase productivity and revenue, attract, and retain talented employees.</p>

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Please refer Annex -1 for web-link to Amber's Board approved policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusts) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>Amber is committed to provide high quality products with minimal environmental impacts to our customers while adhering to highest level of quality, environment, and safety management systems in place. Amber's facilities/plants are accredited to following International Organisation for Standardisation (ISO) standards:</p> <ul style="list-style-type: none"> <li> Quality Management System ISO 9001:2015</li> <li> Environment Management System ISO 14001:2015</li> <li> Occupational Health Safety Management System ISO 45001:2018</li> </ul> <p>Apart from the above accreditations, some of our products and services are also certified in accordance with the following standards:</p> <ul style="list-style-type: none"> <li> Bureau of Indian Standards (BIS)-Indian Standard Institute (ISI) Certifications</li> <li>BIS: ISI Certified products (Room Air Conditioners - Part 2 Spilt Air Conditioners: BIS 1391 Part 2 RAC, Finned Type Heat Exchanger for Room Air Conditioner: BIS 11329 HE)</li> <li> EN 15085</li> <li> International Automotive Task Force - Letter of Conformance: IATF-LOC</li> </ul>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>As a responsible corporate entity, we understand that ESG considerations are at the core of our very business. Amber's ESG strategy reflects a sense of responsibility in resolving various environmental and social concerns. In recent years, our increased focus on improving Amber's environmental, social, and governance (ESG) strategy has enabled us to build better growth prospects. With this, we continue to advance and extend our leadership and collaborations across the industry.</p>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>We have started with our structured ESG journey this year. As the part of our journey, we have identified a set of 11 ESG material topics that can have a direct or indirect impact on the Company's ability to create, preserve or erode economic, environmental, and social value for itself, its stakeholders and society at large. As a way forward, we are in the process of finalising sustainability roadmap, progress for which will be tracked and monitored on regular intervals.</p>								

**Governance, leadership and oversight**

<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>):</p>	<p>We are committed to strengthening our ESG strategy to address current and viable ESG risks and opportunities. As part of our ESG strategy, we are working towards empowering our people and communities, and creating sustainable environment while providing responsible governance to conduct our business. We have undertaken a materiality assessment to identify the material topics for our ESG focus areas and we are in the process of establishing goals and objectives to track our success on each of our focus areas.</p> <p>We actively engage with all our stakeholders to understand their concerns to pursue our vision of creating value for all our stakeholders. At Amber, we are committed for the development of society wherever we operate, and our CSR initiatives reflects our commitment to create value for all. We are working towards creating the sustainable environment through technology adoption, innovation and improving operational efficiencies. We are also accelerating the adoption of renewable electricity at all our manufacturing facilities.</p> <p>This report provides a thorough look into the ESG initiatives taken at Amber during the year. We are further strengthening our ESG strategy and putting effective management systems in place to drive our ESG journey.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p>	<p>Our Board is the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p>
<p>9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p>	<p>Company has constituted a BRSR/ESG committee. The committee is responsible for taking decisions on sustainability related issues and implementation of its ESG strategy.</p>

**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
<p>Performance against above policies and follow up action</p>	<p>Respective policies on BRSR principles are reviewed regularly by the board and senior management. As part of the review process, recommendations on policies are identified and incorporated to reflect necessary changes.</p>																	
<p>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</p>	<p>The Company complies with all the statutory requirements of relevance to the principles. The Company secretarial team notifies the board on status of compliances along with deviations, if any.</p>																	
<p>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>	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	<p>The Company has various policies in place which are reviewed periodically by the board and senior management.</p>								

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

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



## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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 categorised 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.















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

### PRINCIPLE 1

#### 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	3	<ul style="list-style-type: none"> <li> Industry Trend and Landscape</li> <li> RPT disclosures and new amendments</li> <li> ESG Reporting</li> <li> PIT Regulation</li> </ul>	100%
Key Managerial Personnel	7	<ul style="list-style-type: none"> <li> Industry Trend and Landscape</li> <li> RPT disclosures new amendments</li> <li> ESG Reporting</li> <li> PIT Regulation</li> </ul>	100%
Employees other than BoD and KMPs	350	<ul style="list-style-type: none"> <li> Technical</li> <li> Soft Skills General</li> </ul>	86%
Workers	121	<ul style="list-style-type: none"> <li> Technical</li> <li> Safety Soft Skills &amp; General</li> </ul>	100%

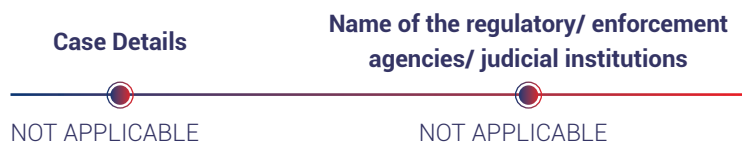
2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the Financial Year, in the following format.**

(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					
	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		
Compounding fee					

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

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.**



4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes, Amber Enterprises India Limited has Anti Bribery and Anti-Corruption Policy in place. The Company follows a zero-tolerance approach towards corruption and bribery in any form. The Company is committed to conduct its business with honesty, integrity, and highest possible ethical standards. The policy reiterates and supplement basic tenets of anti-bribery and anti-corruption as encompassed in Company's code of conduct. The policy is available on Company's website at <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/9.-Anti-bribery-and-Anti-corruption-policy.pdf>.

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

FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)				
Nil	Nil				
<table border="1" style="margin: auto;"> <tr><td>Directors</td></tr> <tr><td>KMPs</td></tr> <tr><td>Employees</td></tr> <tr><td>Workers</td></tr> </table>		Directors	KMPs	Employees	Workers
Directors					
KMPs					
Employees					
Workers					

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

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	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.**

Not applicable




**Leadership Indicators**

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

**4**

**Total number of awareness programmes held**

**Topics / principles covered under the training**

-  Six Sigma for process improvement
-  Quality Process
-  EHS: RoHs (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals)

**23.47%\***

**% age of value chain partners covered (by value of business done with such partners) under the awareness programmes**

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

Yes, the Company has well defined clauses on Conflict of Interest under the code of conduct for directors and senior management personnel, wherein, Directors and senior management staff are not permitted to engage in any relationship, business or activity that might be in conflict with the interests of the Company. Unavoidable related party transactions need to be fully disclosed to the board of the Company. Also, in accordance with Section 184 (1) of the Companies act 2013, concern or interest of every director in any other company or companies or bodies corporate (including shareholding interest), firms or other association of individuals, is disclosed through to the board.





Businesses should provide goods and services in a manner that is sustainable and safe

## PRINCIPLE 2

### Essential Indicators

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

	Current Financial Year (FY 2022-23)	Previous Financial Year (FY 2021-22)	Details of improvements in Environmental and social impacts
R&D	27.97%	67.36%	<p>Company lays strong emphasis on fostering an innovation-driven culture within its business operations. As company strives to reduce its environmental footprints and enhance customer's experience, it is making committed efforts towards bringing technology innovation and upgradation across its products and processes. Key focus areas for our Research and Development are energy efficiency, advancement of clean energy and product stewardship.</p> <p><b>In the reporting year, following the key innovation made through our R&amp;D efforts:</b></p> <p><b>New technology absorption:</b></p> <ul style="list-style-type: none"> <li>☞ Heat Exchanger &amp; Fan Design optimisation is compiled based on CFD analysis under Ansys 3D simulation software.</li> <li>☞ Highly sophisticated instruments and equipment used for system performance and reliability analysis of Room and Commercial Air Conditioners, including fully Anechoic Noise and NABL accredited Psychrometric Labs.</li> <li>☞ Through The Wall (TTW) used in the USA market is being designed and manufactured by the Company under the make in India initiative of developing highly efficient and economic products, for export in the US market.</li> <li>☞ VRF Series (Variable Refrigerant Flow): The side Discharge project is in development, under make in-India initiative.</li> <li>☞ Split Air Conditioners (1.5 Tonnage to 4.0 Tonnage) are being manufactured under the Make in India initiative of developing highly efficient and economic products for exporting in the Gulf &amp; Canadian markets.</li> <li>☞ In cassette - Heat Pump (Heat &amp; Cool Series), Line-up development (1.5 Tonnage to 4.0 Tonnage) is in progress.</li> </ul> <p><b>Product improvement:</b></p> <ul style="list-style-type: none"> <li>☞ New development has been carried out in the low static duct series (1.5 TR – 4.0 TR) for the slim series line-up (QCO) for Cost optimisation.</li> <li>☞ Quality controlled (QCO) model has been developed in the case of high static duct (8.5 TR) from the Non-QCO line-up.</li> <li>☞ Replacement of existing Sheet Metal based chassis of Window Air Conditioners with Plastic based TTW line-up for Cost Reduction.</li> <li>☞ Development of motors &amp; Controllers from local Suppliers to reduce the dependency on imports from foreign vendors.</li> </ul>

	Current Financial Year (FY 2022-23)	Previous Financial Year (FY 2021-22)	Details of improvements in Environmental and social impacts
			<ul style="list-style-type: none"> <li>☞ All the sourced inputs materials are approved under the Amber quality management system.</li> <li>☞ All the material plastics (Including the packaging) are provided with stamps or engraving of recycling symbol (Mobius Loop).</li> </ul>
Capex	10.12	16.37%	<p>Company is making significant investment to improve efficiency of its various operations by adopting new technologies and improving manufacturing processes so as to improve environment and social outcomes of its business. <b>Some of the key highlights from these investments are shared as follow:</b></p> <ul style="list-style-type: none"> <li>☞ Use of natural lighting by using PU sheets.</li> <li>☞ 52 lights are connected with Light Dependent Resistor ('LDR') outside the perimeter of our Rajpura Plant.</li> <li>☞ 16 Solar Lights have been installed outside the perimeter of SIDWAL facility for night vision.</li> <li>☞ High Volume Low Speed ('HVLS') Fans are Installed on the roof of at Dehradun &amp; Chennai unit to reduce usage equivalent to multiple of a 16 Watt Fans.</li> <li>☞ Increased the number of components in hangers of paint shop (4nos -&gt; 6nos) in order to reduce the electricity and PNG Consumption in painting of the components.</li> <li>☞ Thrust on use of renewable energy in manufacturing units. E.g., 10 kw Capacity Solar Panel is installed in Dehradun Unit V of the Company.</li> <li>☞ Diesel consumption is minimised by adding PNG Fuel dual kit in DG sets (approx. 70% less diesel consumption) in all units of the Company across Delhi NCR.</li> </ul>



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

Yes, company follows sustainable sourcing procedures and practices. As part of our Supplier quality agreement, we ensure compliance with all the applicable regulations concerning materials used in our products, both for RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals) under EHS and ESG.

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

For Financial Year 2023, 88% of input materials have been sourced sustainably in compliance with the Company's procurement process.

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

The Company is committed to improving waste management strategies across its facilities. The Company is making conscious efforts to efficiently handle and manage waste generated within its business operations and across its value chain. All the facilities have robust waste management systems to handle and dispose waste in compliance with the applicable legislations/laws. For recycling and safe disposal of the waste, the Company engages with authorised waste recyclers, vendors, and agencies after due validation.

Packaging materials such as pallets, carton boxes, and possible plastic materials are reclaimed and recycled/ reused by the Company to reduce the amount of waste generation and minimise the environmental impacts from its value chain. We are also evaluating various opportunities for reuse and recycle of components from our key products at the end of their life.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Not Applicable

### Leadership Indicators

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

NIC Code*	Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)

No, the Company has not conducted Life Cycle Perspective / Assessments (LCA) for any of its products.

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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





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

## PRINCIPLE 3

### 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)
<b>Permanent employees</b>											
Male	1680	1558	93%	1558	93%	0	0	0	0	0	0
Female	64	57	89%	57	89%	64	100%	0	0	64	5%
<b>Total</b>	<b>1744</b>	<b>1615</b>	<b>93%</b>	<b>1615</b>	<b>93%</b>	<b>64</b>	<b>4%</b>	<b>0</b>	<b>0</b>	<b>64</b>	<b>5%</b>
<b>Other than Permanent employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent workers</b>											
Male	1,964	499	25%	0	0	0	0	0	0	0	0
Female	29	14	48%	0	0	29	100%	0	0	0	5%
<b>Total</b>	<b>1,993</b>	<b>513</b>	<b>25.7%</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>1.45%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent workers*</b>											
Male	8,375	8,375	100%	0	0	0	0	0	0	0	0
Female	1,655	1,655	100%	0	0	0	0	0	0	0	0
<b>Total</b>	<b>10,030</b>	<b>10,030</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*All our other permanent workers are covered under ESIC.

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

FY 2022-23 Current Financial Year			Benefits	FY 2021-22 Previous Financial Year		
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.)
100%	100%	Y	PF	100%	100%	Y
100%	100%	N.A.	Gratuity	100%	100%	N.A.
100%	100%	Y	ESI	100%	100%	Y

## 3. Accessibility of workplaces

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

The Company adheres to Rights of Persons with Disabilities Act, 2016. Our offices and facilities are largely accessible to differently abled persons as per the act. Most of our manufacturing facilities and offices provide safe infrastructure and an integrated working environment for individuals with special needs. Our Company regularly undertake assessments for each of its facilities to identify gaps and challenges faced by differently abled employees. Based on the finding of the assessments, Company takes a comprehensive action plan to address these gaps.

## 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.

The Company is committed to provide equal opportunity to all its workforce and does not discriminate against any employee on basis of race, ethnicity, colour, religion, gender, age, marital status, disability, or any other applicable category as protected by the law. The Company has formulated an Employee policy to ensure well being of its employees and high quality and engaging work environment. The policy also defines our commitment to ensure equal opportunity for all, in compliance with Rights of Persons with Disabilities Act, 2016. Employee policy is available on our Company's intranet and accessible to all employees.

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

Permanent employees		Gender	Permanent workers	
Return to work rate	Retention rate		Return to work rate	Retention rate
N.A.	N.A.	Male	N.A.	N.A.
-*	66.67%	Female	-*	100%
-*	66.67%	Total	-*	100%

\*No employee availed maternity leave during this reporting year.

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

Yes/No (If yes, then give details of the mechanism in brief)



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

	FY 2022-23			FY 2021-22		
	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	<b>None</b>			<b>None</b>		
Male						
Female						
Total Permanent Workers						
Male						
Female						

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)

**Employees**

Male	1680	1680	100%	1440	86%	1279	1234	96.4%	1279	100%
Female	64	64	100%	64	100%	53	50	94%	0	0
Total	1744	1744	100%	1504	86%	1332	1284	96.39%	1279	96.02%

**Workers**

Male	1964	1964	100%	1964	100%	1598	1598	100%	1598	100%
Female	29	29	100%	29	100%	22	22	100%	22	100%
Total	1993	1993	100%	1993	100%	1620	1620	100%	1620	100%

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)

**Employees**

Male	1680	1011	60%	1279	884	69.12%
Female	64	47	73%	53	43	81.13%
Total	1744	1058	61%	1332	927	69.59%

**Workers**

Male	1964	1832	93%	1598	Performance review not done
Female	29	29	100%	22	
Total	1993	1861	93.37%	1620	



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

Yes, the Company has established and implemented health and safety management systems across all its offices and facilities. Company is committed to provide a safe and healthy working environment to all its employees. Each facility has a dedicated Environment, Health and Safety (EHS) Team. EHS teams and site management regularly conduct workplace inspections & hazard identifications exercises along with plant head. A safety committee has been constituted at every facility to raise health & safety related issues and grievances to the management which is reviewed by management in monthly review meetings. We also conduct Safety & environment audits in our plants through external agencies as and when needed to establish compliance and identify any gaps in the system.

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

The Company follows a proactive approach towards identification and assessment of work-related risks. Risk assessment include periodic internal audits and leadership rounds to identify unsafe acts/unsafe conditions. Additionally, employees and workers are encouraged to report any unsafe condition, unsafe act or near-miss incidents. We use the Hazard Identification and Risk Assessment (HIRA) framework to conduct risk assessments. HIRA involves identifying the hazards, assessing their likelihood and potential impacts, and implementing measures to control or mitigate the risks.

Corrective and preventive actions (CAPA) are identified and implemented based on the incident and the cause which further helps to improve and to optimise risk levels. EHS and site management teams takes periodic follows up on the implementation and, if necessary, reevaluate the process.

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

Yes, the Company has well established system in place for employees and workers to report any work-related hazards. Every employee and worker are encouraged to report any unsafe act/ conditions and work-related hazards to safety committee. With our risk assessment system, we evaluate hazard risk level through Hazard Identification and Risk Assessment (HIRA) and proactively work on Corrective and preventive actions (CAPA) implementation to either eliminate or to optimise hazard levels.

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

Yes, for permanent employees and workers, we provide group mediclaim services.

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

Safety incident   number	Category	FY 2022-23	FY 2021-22
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Managers	0	0
	Workers		
Total recordable work related injuries	Managers	12*	72*
	Workers		
Total recordable work related injuries	Managers	0	0
	Workers		
High consequence work related injury or ill health (excluding fatalities)	Managers	0	5*
	Workers		

\*Safety related incidents are not bifurcate among employees and workers for the Financial Year 2021-22 and 2022-22, however total numbers are provided, same will be reported in the Financial Year 2023-24 onwards.

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

The Company places the utmost emphasis on occupational health and safety management to ensure highest quality standards while also adhering to all the applicable environment, health and safety laws. The Company has well established systems and processes in place to identify work related risks and their sources in the workplace. The Company has invested in number of measures to establish a safe and healthy workplace. Some of the key initiatives undertaken by the Company to ensure safe and healthy work environment for all the employees and workers include:

1. EHS and Site management regularly undertake Gemba walks, monthly audits, workplace inspections and hazard identifications. Surprise visits are also undertaken by senior management and central HR team to assess the ground situation.
2. Factory wide safety and environmental audits are undertaken by competent authorities to ensure compliance with the Factory Act.
3. All staff members are equipped with work related personal protection equipment such as gloves, helmets, eye and ear plugs and others as per the job requirements, to protect them from hazards.
4. Regular health and safety trainings and awareness sessions are conducted for employees and workers on potential work related hazards, safe operation of machinery and equipment, emergency procedures, fire safety and first aid.
5. At all the facilities, quarterly mock drills are conducted, and safety week is celebrated every year.
6. A plant safety committee, as well as an emergency response team is formulated that includes first responders and fire fighters.
7. At all the facilities, we undertake workplace and work zone monitoring. Safety signs, general safety instructions (in local languages) and life safety rules are put up across all the workstations. Additionally, all facilities have tied up with nearest hospitals to ensure prompt and appropriate medical care in case of emergency.

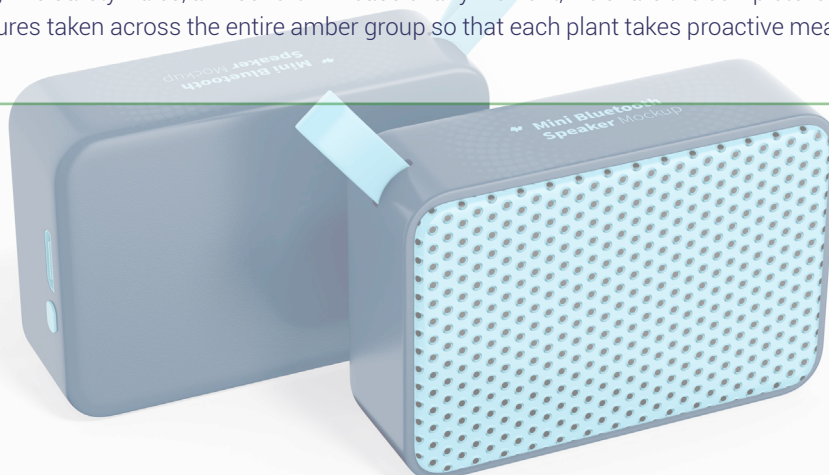
**13. Number of Complaints on the following made by employees and workers:**

FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
3	3	Working Conditions Health & Safety	0	0	
0	0		0	0	

**14. Assessments for the year:**

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

The Company is committed to ensure the highest quality standards while also adhering to safety and environmental standards. We have systems in place to identify work-related risks and their sources in the workplace. Our staff are equipped with work-related personal protection equipment and are given awareness training. EHS and Site management undertake workplace inspections and hazard identifications. We also undertake factory-wide safety and environmental audits through competent persons/authorities to ensure compliance with the Factory Act. We have a Safety Committee, as well as an Emergency Response Team at each facility that includes first responders and fire fighters. At our job sites, we undertake workplace and work zone monitoring. We've also put-up safety signs like General Safety Instructions (in local languages), Life Safety Rules, and so forth. In case of any incident, we share the complete learnings and preventive & corrective measures taken across the entire amber group so that each plant takes proactive measure to avoid any future recurrence.



## Leadership Indicators

### 1. Does the entity extend any life insurance or any compensatory package in the event of death of

**(A) Employees (Y/N):** Yes, Amber has been providing Group Personal Accident (GPA) insurance for all employees with effect from 1 April 2023

**(B) Workers (Y/N):** Yes, Amber has been providing Group Personal Accident (GPA) insurance for all its permanent workers with effect from 1 April 2023

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

The Company regularly monitor and tracks the compliance of its value chain partners with applicable laws and regulations related to statutory dues. Necessary due diligence is ensured while processing the invoices and regular audits of value chain partners are conducted to ensure compliance. As a mandatory check, we ensure necessary PF, ESI and GST deductions are made by our vendors. We also ensure timely payments are made to our employees, workers, and vendors to comply with statutory requirements.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	0	0	-	-
Workers	0	0	-	-

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

Yes, the Company provide a transition assistance support to our employees for managing their career endings and facilitating continued employability resulting from retirement. As a part of our transition assistance support, if an employee is suitable and physically capable of performing the job, we extend his or her service as a consultant for an additional year based on mutual agreement between the employee and management.

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

**% of value chain partners (by value of business done with such partners) that were assessed**



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

Not Applicable



**Businesses should respect the interests of and be responsive to all its stakeholders**


















## PRINCIPLE 4

### Essential Indicators

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

The Company very well recognises the importance of effective stakeholder engagement in long-term value creation for business. Any individual or group or institution that adds value to business chain is identified as a core stakeholder for the Company. For Amber Enterprises India Limited, the key identified stakeholders are its employees (permanent and contractual), Suppliers and Vendors, Local communities, Investors/Shareholders, Banks & Financial Institutions, and regulators. The Company has established various mechanisms to effectively engage with all its stakeholders on more frequent basis. The Company has also formulated Stakeholder Engagement Policy to develop a formal mechanism for catering stakeholder needs and concerns. The policy is based on the Company's values which emphasis on upholding interest of stakeholders and strengthening their trust in the Company to build a long-lasting relationship. Stakeholder Engagement is available on our Company's website at <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/4.-Policy-on-Stakeholders-Engagement.pdf>.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others please specify)	Purpose and scope of engagement including key topics and concerns raised during such Engagement
 Employee	No	<ul style="list-style-type: none"> <li> Arranged Regular interactions</li> <li> Employee Engagement activities including surveys, Festive celebration, Birthday celebrations, Health &amp; wellness, appraisal meetings/ performance reviews, L&amp;D Initiatives, and awareness sessions</li> <li> Company Website, Emails, circulars, and newsletters</li> </ul>	Continual	<ul style="list-style-type: none"> <li> Trainings, skill upgradation</li> <li> Health and safety</li> <li> Performance appraisal</li> <li> Reward and recognition</li> <li> Culture survey</li> </ul>
 Customers	No	<ul style="list-style-type: none"> <li> Customer feedback surveys</li> <li> Grievance management and helpdesk</li> <li> Company Website</li> <li> Electronic and Print media connect (Email, SMS, Newspaper, Advertisement, Pamphlets)</li> </ul>	As per the requirement	<ul style="list-style-type: none"> <li> Product Quality and Safety</li> <li> Customer Feedback</li> <li> Business Development/ Sales</li> </ul>

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
 Community	No	<ul style="list-style-type: none"> <li> CSR Initiatives like infrastructure development, Education and skill development, Health, and wellbeing etc</li> <li> Implementation, monitoring, and evaluation of community development projects</li> <li> Community grievance management mechanism</li> </ul>	Continual	<ul style="list-style-type: none"> <li> Community Needs assessment</li> <li> Improved asses to basic utilities and infrastructures</li> <li> Skill development and employment opportunities</li> <li> Natural Resource Management</li> </ul>
 Investors	No	<ul style="list-style-type: none"> <li> Annual general meetings</li> <li> Company Website</li> <li> Investor and analyst quarterly meetings</li> <li> Investor conferences</li> <li> Annual report</li> </ul>	Quarterly/ Annually and as per the business requirement	<ul style="list-style-type: none"> <li> Business goals, targets, strategy, and execution</li> <li> Long-term business</li> <li> Performance</li> <li> Effective corporate governance</li> <li> Risk assessment and Management</li> </ul>
 Regulators	No	<ul style="list-style-type: none"> <li> Reports and returns</li> <li> Mandatory regulatory Filings</li> <li> Emails</li> </ul>	As per the statutory requirements	<ul style="list-style-type: none"> <li> Compliance with laws and regulations</li> </ul>
 Banks/ Financial Institutions	No	<ul style="list-style-type: none"> <li> Annual general meetings</li> <li> Compliance visits and audits</li> <li> Earning calls, Mandatory reports, and updates</li> <li> Annual report</li> <li> Company Website</li> </ul>	As per the requirement	<ul style="list-style-type: none"> <li> Business performance</li> <li> Business Strategy and Development</li> <li> Risk assessment and</li> <li> Management</li> </ul>
 Suppliers and Vendors	No	<ul style="list-style-type: none"> <li> Supplier contracts</li> <li> Supplier meets</li> <li> Surveys and feedback mechanism</li> <li> Grievance management</li> <li> Emails, calls</li> </ul>	Continual	<ul style="list-style-type: none"> <li> Quality and Pricing</li> <li> Sustainable sourcing</li> <li> Supply chain challenges and opportunities</li> <li> Compliance with the local laws and regulations</li> </ul>

## Leadership Indicators

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

The Company's board regularly engages with key stakeholders i.e., investors, customers, suppliers, employees, etc, through various communication channels. Also, dedicated departments within the organisation are responsible for interacting and consulting with the stakeholders on concerned Environment, Social and Governance issues. The relevant SPOCs from these departments notify the board with updates and feedbacks from stakeholder consultation meetings.

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

The Company conducted a comprehensive materiality assessment in which internal stakeholder consultation was conducted to identify, understand, and prioritise relevant material issues related to Environment, Social and Governance.

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

As a responsible corporate entity, Amber Enterprises India Limited., is committed towards sustainable development of the communities in the areas we operate. Company's community development interventions go beyond any mandatory legal and statutory requirements. Corporate social responsibility (CSR) is an integral part of Amber's business strategy, and we invest in number of initiatives focusing on social and economic development of communities. Through our interventions, we try and reach out to the most vulnerable and marginalised groups within the community and contribute towards their upliftment and empowerment. Some of the key focus areas of our community interventions are education, health, skill development, and infrastructure development. The Company regularly engages with community members to address their need, concerns, and grievances.



**Businesses should respect and promote human rights**

**PRINCIPLE 5**

**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:**

The Company respect and safeguard the human rights of its people across the value chain. It adheres to international and national human rights charters and declarations. The Company's approach entails identification, assessment, management, and effective redressal of any human right related issues. Company has developed a human right policy to maintain and promote fundamental human and labor rights across all its business operations. The policy establishes formal systems to promote, protect and create awareness about human right issues.

Category	Current FY (2022-23)			Previous FY (2021-22)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1744	1744	100%	1377	1377	100%
Other than permanent	0	0	0	0	0	0
Total Employees	1744	1744	100%	1377	1377	100%
<b>Workers</b>						
Permanent	1993	1993	100%	1744	1744	100%
Other than permanent	10030	10030	100%	1744	1744	100%
Total Workers	12023	12023	100%	1744	1744	100%

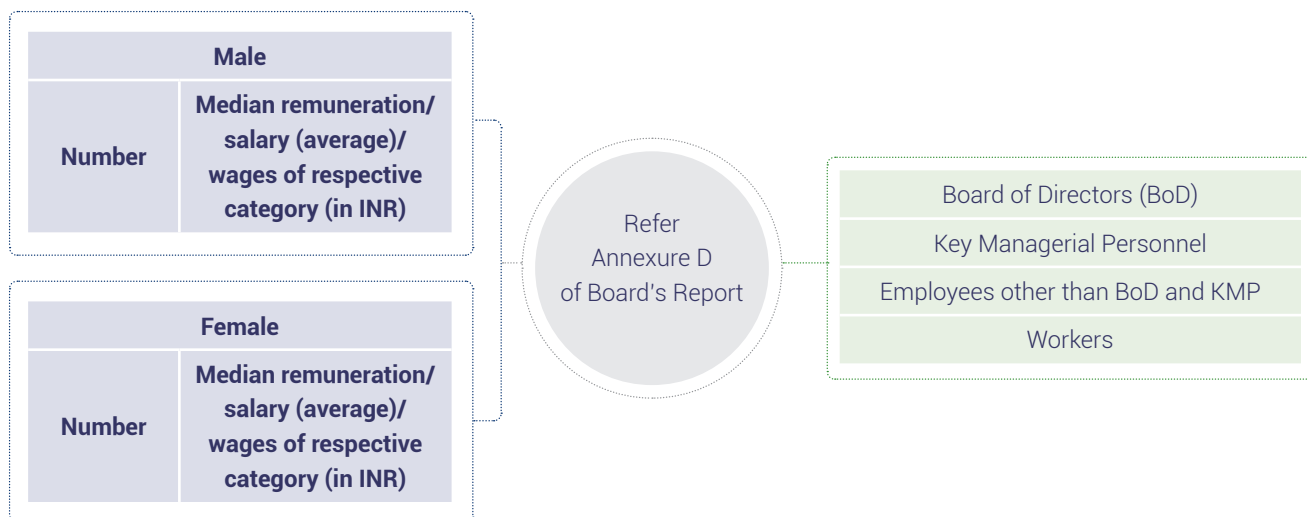
**2. Details of minimum wages paid to employees and workers, in the following format:**

Category	Current FY (2022-23)					Previous FY (2021-22)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Permanent	1744	0	0	1744	100%	1377	0	0	1377	100%
Male	1680	0	0	1680	100%	1320	0	0	1320	100%
Female	64	0	0	64	100%	57	0	0	57	100%
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0



Category	Current FY (2022-23)					Previous FY (2021-22)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Workers</b>										
Permanent	1993	1	0%	1992	100%	1744	0	0	1744	100%
Male	1964	1	0%	1963	100%	1720	0	0	1720	100%
Female	29	0	0	29	100%	24	0	0	24	100%
Other than Permanent	10030	2981	30%	7049	70%	7266	4563	63%	2703	37%
Male	8375	2433	29%	5942	71%	6246	3727	60%	2519	40%
Female	1655	548	33%	1107	67%	1020	836	82%	184	18%

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



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

Yes, Company's human resource function is responsible for addressing human rights issues or any impact caused or contributed by the business.



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

The Company regards respect for human rights as one of its core values and tries support, protect, and promote fundamental human rights to ensure that fair and ethical business and employment practices are followed. The Company is committed to create a safe and inclusive workplace for everyone, irrespective of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters. Company follows a zero-tolerance approach towards any kind of discrimination or harassment and prohibits all forms of slavery, forced labor, child labour, human trafficking, violence or physical, sexual, psychological, or verbal abuse.

The Company strives to create effective communication channels and emphasises on honest communication amongst various stakeholders. Company practices an open-door approach to ensure transparent and open communication between employees and management. Company addresses needs and concerns of the stakeholders through its effective dialogue mechanism which include regular discussions, meetings, and feedbacks/ reviews. We encourage employees to openly express any of their concerns or challenges to company leaders, senior management or human resource officer. Any complaint/concern from employees or workers can also be registered through complaint/suggestion box available at the all the facilities.

The Company has well formulated human right policy. The policy is developed in line with the internationally and nationally recognised frameworks on human rights which reinforces our committed towards creating a safe and harmonious workplace for everyone and strengthen internal mechanisms to redress grievances related to human rights. The policy is available at our company's website at <https://www.ambergrouppindia.com/wp-content/uploads/2023/05/3.-Human-Rights-Policy.pdf>.

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	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	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	3	0		0	0	
Other human rights related issues	0	0		0	0	

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

The Company believes that every workplace shall be free from violence, harassment, intimidation and/or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, Company strives to provide reasonable safeguards for the benefit of employees at the workplace, while having due regard for their privacy and dignity.

The Company has well formulated Whistle-blower Policy that provides a formal forum for directors, associates, and employees of the Company to report their concerns grievances about unethical behaviour, actual or suspected fraud or violation of the Company's policies. The policy mandates vigilance officer to provide appropriate safeguards against any form of discrimination, victimisation, retaliation, demotion or adoption of any unfair employment practices for the employee who avail the whistleblower mechanism. Employees are made aware about the Company's grievance redressal mechanism and whistleblower policy through customised modules. The Company's whistleblower mechanism is also explained to new hires as part of the employee induction programme.

The Company also has policy on prevention of sexual harassment at workplace. The policy has been framed in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been formulated as per the provisions of the act. The committee is responsible for effective management and redressal of complaints related to sexual harassment.

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

The Company do not include any specific requirements with respect to human rights as part of business agreements or contracts, however, we encourage all our value chain partners to follow responsible business practices and adhere to applicable laws and regulations.

**9. Assessments for the year:**



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

No significant risk/ concern has arisen from the assessment.

**Leadership Indicators**

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

For the reporting year, no case has been reported related human rights violations requiring any modifications or introduction of business process.

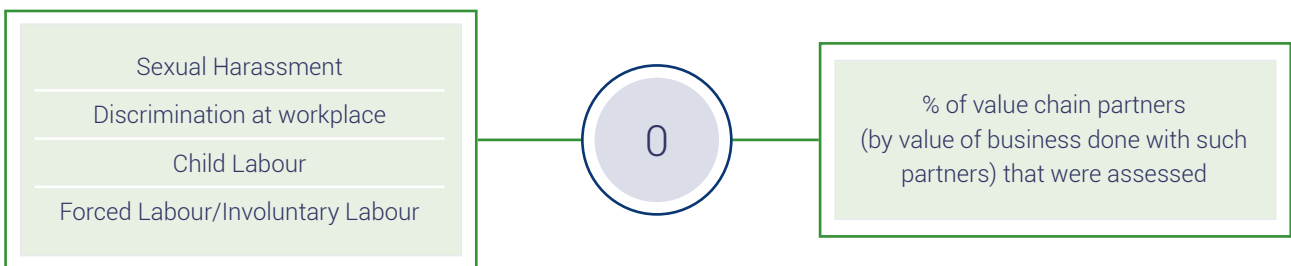
**2. Details of the scope and coverage of any Human rights due diligence conducted.**

Not Applicable.

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

Yes, all our offices and facilities are largely accessible to differently abled individuals (employees or visitors). Please refer to response for question 3 under principle 3 of this report for more details on our intervention to ensure safe and inclusive environment for everyone.

**4. Details on assessment of value chain partners:**



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

Not Applicable











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

## PRINCIPLE 6

### 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:

The Company respect and safeguard the human rights of its people across the value chain. It adheres to international and national human rights charters and declarations. The Company's approach entails identification, assessment, management, and effective redressal of any human right related issues. Company has developed a human right policy to maintain and promote fundamental human and labor rights across all its business operations. The policy establishes formal systems to promote, protect and create awareness about human right issues.

Parameter		FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A) (GJ)		2,12,324.91	1,34,669.94
Total fuel consumption (B) (GJ)		1,26,377.03	83,967.74
Energy consumption through other sources (C) (GJ)		0	0
Total energy consumption (A+B+C) (GJ)		3,38,701.94	2,18,637.68
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ/Lakh)		0.4890	0.5198
Energy intensity (optional) – the relevant metric may be selected by the entity		-	-

\*The reporting boundary for Financial Year 2023 does not include Indospace, Amber-Pantnagar, ILJIN Chennai, Robotics Division, Pravartaka Chennai, and AmberPR Supa

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

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

No, none of our sites/facilities is identified as designated consumer (DCs) under PAT Scheme.

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

Details for Financial Year 2023 will be inserted after its completion

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,05,757.21	81,985.69
(iii) Third party water	83,006.50	57,171.045
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,88,763.71	1,39,156.74
Total volume of water consumption (in kilolitres)	1,49,359.81	1,02,190.22
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Lakh)	0.2156	0.2429
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

\*The reporting boundary for Financial Year 2023 does not include Indospace, Amber-Pantnagar, ILJIN Chennai, Robotics Division, Pravartaka Chennai, and AmberPR Supa

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

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

Most of the Company's facilities have internal systems to treat wastewater and are Zero Liquid Discharge (ZLD) facilities. The wastewater treated through STP is reused into manufacturing process, landscaping and flushing.

**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 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	MT/Annum	All our facilities are in compliance with CPCB/ SCPCB provided permissible limits. Almost all our air emissions are due to operations of DG sets. As a responsible entity, Amber has moved towards the gas-based generators, which are 70% less polluting as compared to DG sets. We are undertaking capacity building workshops for our employees to develop their core competencies to be able to report actual emissions in the necessary format.	
SOx	MT/ Annum		
Particulate Matter (PM)	MT/ Annum		

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

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

Parameter	Unit		FY 2023 (Current Financial Year)*	FY 2022 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	CO2	7,687.58	5,112.18
		CH4	4.89	3.18
		N2O	39.23	28.57
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	CO2	39,241.89	24,450.81
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/Lakh		0.0678	0.0704
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			-	-

\*The reporting boundary for Financial Year 2023 does not include Indospace, Amber-Pantnagar, ILJIN Chennai, Robotics Division, Pravartaka Chennai, and AmberPR Supa

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

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

The Company is firmly committed to decarbonise its business operations and processes by enhancing efforts to reduce energy consumption and emissions. The Company strives to achieve carbon neutrality by implementing 100% renewable energy and targeted energy reductions programmes throughout the organisation in the coming years. Some of strategies adopted by the Company to achieve its carbon neutrality targets include: Switching to renewable sources of energy, implementing energy conservation measures, and improving operations and processes for better energy efficiency.

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

For details on waste management initiatives and performance please refer to ESG Section forming part of Annual Report.  
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

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

The Company has scaled up its waste management practices at all the facilities. Company makes conscious efforts to reduce waste and direct minimum waste to landfills from manufacturing facilities. The waste generated is segregate into hazardous and non-hazardous waste. For different type of waste viz. paper, plastic, e-waste etc dedicated storage areas are allocated at the facilities. For production & other waste disposals, facility ties up with the nearest Common Hazardous Waste Treatment, Storage & Disposal Facilities (CHWTSDF) for safe & scientific disposal of waste. Company also engages with authorised waste recyclers, vendors and agencies after due validation to ensure safe recycling and disposal of the waste. .

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:

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.
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Not Applicable

11. 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
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None

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:

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
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NIL

### Leadership Indicators

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

Parameter		FY 2022-23 (Current financial Year)*	FY 2021-22 (Previous Financial Year)
<b>From renewable sources</b>			
Total electricity consumption (A)	GJ	13,351.94	10,694.01
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	13,351.94	10,694.01



Parameter		FY 2022-23 (Current financial Year)*	FY 2021-22 (Previous Financial Year)
<b>From non-renewable sources</b>			
Total electricity consumption (D) (From Grid)	GJ	1,98,972.97	1,23,975.93
Total fuel consumption (E)	GJ	1,26,377.03	83,967.74
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	3,25,350.00	2,07,943.67

\*The reporting boundary for Financial Year 2023 does not include Indospace, Amber-Pantnagar, ILJIN Chennai, Robotics Division, Pravartaka Chennai, and AmberPR Supa.

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

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

Parameter	FY 2022-23 (Current Financial Year)*	FY 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	27,764.82	16,275.39
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	27,764.82	16,275.39

\*The reporting boundary for Financial Year 2023 does not include Indospace, Amber-Pantnagar, ILJIN Chennai, Robotics Division, Pravartaka Chennai, and AmberPR Supa.

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

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

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area:
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	None of our facilities are in water stress zones	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water - No treatment - With treatment – please specify level of treatment	Not applicable	
(ii) Into Groundwater - No treatment - With treatment – please specify level of treatment		
(iii) Into Seawater - No treatment - With treatment – please specify level of treatment		
(iv) Sent to third-parties - No treatment - With treatment – please specify level of treatment		
(v) Others - No treatment - With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

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

Not applicable

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

The Company's Environment, Health and Safety (EHS) and Human Resource (HR) departments are responsible for developing and implementing strategies for disaster management, emergency preparedness and business continuity. We regularly conduct structured training programmes to cover different safety issues such as fire safety, electrical safety etc.

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

No, significant adverse impact is caused to the environment through our value chain.

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

Assessment for approximately 22% of our critical suppliers is under process.



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



## PRINCIPLE 7

### Essential Indicators

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Consumer Electronics and Appliances Manufacturers Association ("CEAMA")	National
2.	Confederation of Indian Industries ("CII")	National
3.	Federation of Indian Chambers of Commerce & Industry ("FICCI")	National

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

Name of authority	Brief of the case	Corrective action taken
	NIL	

### Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			None		



Businesses should promote inclusive growth and equitable development

## PRINCIPLE 8

### Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

There have been no Social Impact Assessments (SIA) of projects undertaken 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
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None

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

S. 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 INR)
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None

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

Community engagement is an essential part of all our CSR interventions. We regularly engage with the community as part of our CSR activities to address their needs and concerns. The key mechanisms adopted for community engagement include community meetings, surveys and focus group discussions. These mechanisms establish a two-way communication wherein, it provides communities with a channel to share their concerns, feedback, grievances and needs, and it provides us with an opportunity to inform communities about outcomes of our community interventions, future plans and their redress grievances.

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

	Financial Year 2023	Financial Year 2022
Directly sourced from MSMEs/ small producers	3.66%	12%
Sourced directly from within the district and neighbouring districts	17.88%	Not mapped at present

**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
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
NIL			

3.

**a** Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No)

▶ No

**b** From which marginalised / vulnerable groups do you procure?

▶ MSME-Micro, Small and Medium Enterprises

**c** What percentage of total procurement (by value) does it constitute?

▶ Procurement from Micro, Small and Medium Enterprises constitutes approximately 2% of total procurement (by value)

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NIL				

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

Name of authority	Brief of the Case	Brief of the Case
NIL		

## 6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1.	School Infra Renovation (Primary Section)	256	100%
2.	School Infra Renovation (Secondary Section)	450	100%
3.	Renovation and Development of Government Hospital - Rajpura	5,71,88 per month beneficiaries	100%
4.	Quality Education & Digital Empowerment in West Rajasthan	50,000+	100%
5.	Shikshak Sankul /Teachers Cadre Capacity Building	Students: 10581 Teachers: 552	100%

25°C



Businesses should engage with and provide value to their consumers in a responsible manner

## PRINCIPLE 9

### Essential Indicators

#### 1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has standard procedures for managing and investigating complaints related to product quality received from stakeholders such as customers, regulatory agencies, distributors, and suppliers. The Company website has sections for 'Contact Us' followed wherein an individual can register the relevant details including 'product complaint/feedback'. All the complaints are investigated within 30 days and relevant actions are taken to avoid the reoccurrence. Upon investigation of the complaint, Company sends a 'Complaint Reply Form' to the complainant and waits for fifteen (15 working) days for any comment (feedback) and then proceeds for the closing of the complaint.

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

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

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

	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			NIL		
Advertising						
Cyber-security						
Restrictive Trade practices						
Unfair Trade Practices						
Others						

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

	Number	Reasons for recall
Voluntary recalls	None	None
Forced recalls		



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

Yes, the Company has established a policy on cyber security. The policy provides a set of guidelines to mitigate digital security risks. The policy defines acceptable practices and procedures to minimise exposure of Company data, network, and assets towards any accidental or malicious cyber-attack. The policy extends to all stakeholders including employees, contractors, and value chain partners with full or partial access to the Company's systems, information infrastructure and technological assets. The policy is available on the Company's website at <https://www.ambergroupindia.com/wp-content/uploads/2023/05/8.-Cyber-security.pdf>.

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

No issue related to advertising, data breaches, product recalls or product safety and quality has been reported.

### Leadership Indicators

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

All the information related to products and services is available on the Company's website at <https://www.ambergroupindia.com/>

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

The Company has business-to-business (B2B) operations, therefore, we don't directly engage with the end-user of the products. However, as and when required by our customers, we do provide training to their employees on different aspects of product usage and safety.

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

None of our products and services fall under essential services.

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

Yes, Company display necessary product information in compliance with local laws and industry guidelines. The Company regularly interact with its clients through multiple channels. To assess client needs and expectations, we regularly conduct client surveys. The survey helps us in identifying areas of improvement and strengthening customer relations.

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

- |   |   |  |
|---|---|--|
| <p><b>a</b> Number of instances of data breaches along-with impact</p>      | ▶ | No data breaches have been taken place in our systems. |
| <p><b>b</b> From which marginalised / vulnerable groups do you procure?</p> | ▶ | None   |

## Annex-1: Section B: Management and process disclosure: Policy Mapping

Principle	NGRBC principle	Reference document	Web-link
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1. Code of Conduct for Directors and Senior Management Personnel	<a href="http://www.ambergrouppindia.com/code-conduct-directors-senior-management-personnel/">http://www.ambergrouppindia.com/code-conduct-directors-senior-management-personnel/</a>
		2. Diversity of Board of Directors Policy	<a href="http://www.ambergrouppindia.com/diversity-board-directors-policy/">http://www.ambergrouppindia.com/diversity-board-directors-policy/</a>
		3. Code for Independent Director and Familiarisation Programme	<a href="http://www.ambergrouppindia.com/wp-content/uploads/2020/08/Code-for-Independent-Director-and-Familiarisation-Programme-changed-2020.pdf">http://www.ambergrouppindia.com/wp-content/uploads/2020/08/Code-for-Independent-Director-and-Familiarisation-Programme-changed-2020.pdf</a>
		4. Code of conduct for insider trading and fair disclosure of unpublished price sensitive information	<a href="http://www.ambergrouppindia.com/docs/Code%20and%20Policies/Code%20of%20conduct%20for%20insider%20trading%20and%20fair%20disclosure%20of%20unpublished%20price%20sensitive%20information.pdf">http://www.ambergrouppindia.com/docs/Code%20and%20Policies/Code%20of%20conduct%20for%20insider%20trading%20and%20fair%20disclosure%20of%20unpublished%20price%20sensitive%20information.pdf</a>
		5. Anti-Corruption and Anti Bribery Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/9.-Anti-bribery-and-Anti-corruption-policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/9.-Anti-bribery-and-Anti-corruption-policy.pdf</a>
		6. Ethics Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/1.-Ethics-policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/1.-Ethics-policy.pdf</a>
		7. Whistle Blower Policy	<a href="http://www.ambergrouppindia.com/whistle-blower-policy/">http://www.ambergrouppindia.com/whistle-blower-policy/</a>
		8. Risk Management Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/Risk-Management-Policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/Risk-Management-Policy.pdf</a>
P2	Businesses should provide goods and services in a manner that is sustainable and safe	1. Policy on Product sustainability	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/2.-Policy-on-Product-Sustainability.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/2.-Policy-on-Product-Sustainability.pdf</a>
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	1. Employee Policy	Available internally on the Company's intranet
		2. Whistle Blower Policy	<a href="http://www.ambergrouppindia.com/whistle-blower-policy/">http://www.ambergrouppindia.com/whistle-blower-policy/</a>
P4	Businesses should respect the interests of and be responsive to all its stakeholders	1. Stakeholder engagement policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/4.-Policy-on-Stakeholders-Engagement.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/4.-Policy-on-Stakeholders-Engagement.pdf</a>
P5	Businesses should respect and promote human rights	1. Human Rights policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/3.-Human-Rights-Policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/3.-Human-Rights-Policy.pdf</a>
		2. Whistle Blower Policy	<a href="http://www.ambergrouppindia.com/whistle-blower-policy/">http://www.ambergrouppindia.com/whistle-blower-policy/</a>
P6	Businesses should respect and make efforts to protect and restore the environment	1. Environment Policy	<a href="https://www.ambergrouppindia.com/wp-content/uploads/2023/05/5.-Environment-policy.pdf">https://www.ambergrouppindia.com/wp-content/uploads/2023/05/5.-Environment-policy.pdf</a>

Principle	NGRBC principle	Reference document	Web-link
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	1. Public Advocacy policy	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/6.-Public-Advocacy-Policy.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/6.-Public-Advocacy-Policy.pdf</a>
P8	Businesses should promote inclusive growth and equitable development	1. Corporate Social Responsibility Policy	<a href="http://www.ambergroupindia.com/wp-content/uploads/2021/06/Corporate-Social-Responsibility-Policy-1.pdf">http://www.ambergroupindia.com/wp-content/uploads/2021/06/Corporate-Social-Responsibility-Policy-1.pdf</a>
P9	Businesses should engage with and provide value to their consumers in a responsible manner	1. Policy on customer service	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/7.-Policy-on-Customer-Service.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/7.-Policy-on-Customer-Service.pdf</a>
		2. Cybersecurity policy	<a href="https://www.ambergroupindia.com/wp-content/uploads/2023/05/8.-Cyber-security.pdf">https://www.ambergroupindia.com/wp-content/uploads/2023/05/8.-Cyber-security.pdf</a>
	All principles	1. Business Responsibility policy	<a href="https://www.ambergroupindia.com/business-responsibility-policy/">https://www.ambergroupindia.com/business-responsibility-policy/</a>

