

SECTION A: GENERAL DISCLOSURES			
I.	Details of the listed entity		
1	Corporate Identity Number (CIN) of the Listed Entity	L29299TN1987PLC058738	
2	Name of the Listed Entity	ESAB INDIA LIMITED	
3	Date of Incorporation	10-11-1987	
4	Registered office address	Plot No.13, 3rd Main Road, Industrial Estate, Ambattur, Chennai 600058	
5	Corporate address	Same as registered office address	
6	E-mail	balaji.g@esab.co.in	
7	Telephone	+91 4442281100/1109	
8	Website	www.esabindia.com	
9	Financial year for which reporting is being done	Start date	End date
	Current Financial Year	01-04-2023	31-03-2024
	Previous Financial Year	01-04-2022	31-03-2023
	Prior to Previous Financial year	01-04-2021	31-03-2022
10	Name of the Stock Exchange(s) where shares are listed		
	Details of the Stock Exchanges		
	Sr. No.	Name of the Stock exchange	Description of other stock exchange
	1	BSE	
	2	NSE	
11	Paid-up Capital (In Rs)	153930200.00	
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report		
	Name	Mr. G Balaji	
	Contact	+91 4442281109	
	E mail	balaji.g@esab.co.in	
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis	
14	Whether the company has undertaken reasonable assurance of the BRSR Core?	No	

II. Products/services				
17	Details of business activities (accounting for 90% of the turnover)			
Details of business activities (accounting for 90% of the turnover)				
Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity	
1	Manufacturing	Metal and metal products	100.00%	
18	Products/Services sold by the entity (accounting for 90% of the entity's Turnover)			
Products/Services sold by the entity (accounting for 90% of the entity's Turnover)				
Sr. No.	Product/Service	NIC Code	% of total Turnover contributed	
1	Fabrication Technology	2592	71.00%	
2	Fabrication Technology	2710	29.00%	
NIC Code list link:		https://www.ncs.gov.in/Documents/NIC_Sector.pdf		
III. Operations				
19	Number of locations where plants and/or operations/offices of the entity are situated			
	Location	Number of plants	Number of offices	Total
	National	3	10	13
	International	0	0	0
20	Markets served by the entity			
A	Number of locations			
	Locations	Number		
	National (No. of States)	28		
	International (No. of Countries)	10		
B	What is the contribution of exports as a percentage of the total turnover of the entity?	10.00%		
C	A brief on types of customers	The Company primarily serves commercial customers(B2B) for re selling, but also a few direct customers(B2C)		

IV.	Employees												
21	Details as at the end of Financial Year												
A.	Employees and workers (including differently abled)												
Sr. No.	Particulars	Total (A)	Male			Female			Other				
			No. (B)	% (B / A)		No. (C)	% (C / A)		No. (H)	% (H / A)			
EMPLOYEES													
1	Permanent (D)	609	554	90.97%		55	9.03%		0	0.00%			
2	Other than permanent (E)	71	58	81.69%		13	18.31%		0	0.00%			
3	Total employees(D + E)	680	612	90.00%		68	10.00%		0	0.00%			
WORKERS													
4	Permanent (F)	162	162	100.00%		0	0.00%		0	0.00%			
5	Other than permanent (G)	349	338	96.85%		11	3.15%		0	0.00%			
6	Total workers (F + G)	511	500	97.85%		11	2.15%		0	0.00%			
B.	Differently abled Employees and workers:												
Sr. No.	Particulars	Total (A)	Male			Female			Other				
			No. (B)	% (B / A)		No. (C)	% (C / A)		No. (H)	% (H / A)			
DIFFERENTLY ABLED EMPLOYEES													
1	Permanent (D)	0	0	0.00%		0	0.00%		0	0.00%			
2	Other than Permanent (E)	0	0	0.00%		0	0.00%		0	0.00%			
3	Total differently abled employees (D + E)	0	0	0.00%		0	0.00%		0	0.00%			
DIFFERENTLY ABLED WORKERS													
4	Permanent (F)	0	0	0.00%		0	0.00%		0	0.00%			
5	Other than Permanent (G)	0	0	0.00%		0	0.00%		0	0.00%			
6	Total differently abled workers (F + G)	0	0	0.00%		0	0.00%		0	0.00%			
22	Participation/Inclusion/Representation of women												
		Total (A)	No. and percentage of Females										
			No. (B)	% (B / A)									
	Board of Directors	6	1	16.67%									
	Key Management Personnel	3	0	0.00%									
23	Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)												
		Turnover rate in current FY (2023-24)				Turnover rate in previous FY (2022-23)				Turnover rate in the year prior to the previous FY (2021-22)			
		Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
	Permanent Employees	11.00%	9.00%	0.00%	11.00%	14.00%	22.00%	0.00%	14.00%	16.00%	22.00%	0.00%	16.00%
	Permanent Workers	3.00%	0.00%	0.00%	3.00%	3.00%	0.00%	0.00%	3.00%	8.00%	0.00%	0.00%	8.00%
V.	Holding, Subsidiary and Associate Companies (including joint ventures)												
24	(a) Names of holding / subsidiary / associate companies / joint ventures												
Holding, Subsidiary and Associate Companies (including joint ventures)													
Sr. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)		Indicate whether holding/Subsidiary/Associate/Joint Venture				% of shares held by listed entity		Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)				
1	ESAB Holdings Limited, UK		Holding				37.31%		Yes				
2	Exelvia Group India B V, The Netherlands		Holding				36.41%		Yes				
VI.	CSR Details												
25	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)									Yes			
	(ii) Turnover (in Rs.)									1243.32			

(iii) Net worth (in Rs.)	306.06
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VII. Transparency and Disclosures Compliances										
26. 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/NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2023-24)			PY (2022-23)			(If NA, then provide the reason)
				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	No		0	0	Nil	0	0	Nil	
	Investors (other than shareholders)	No		0	0	Nil	0	0	Nil	
	Shareholders	Yes	https://esabindia.com/in/ind_en/investor-relationship/investor-grievances/	308	0	Nil	308	0	Nil	
	Employees and workers	Yes	https://esabindia.com/in/ind_en/investor-relationship/policies/whistle-blowing-policy/	0	0	Nil	0	0	Nil	
	Customers	Yes	Through toll free number and e mail	0	0	Nil	0	0	Nil	
	Value Chain Partners	Yes	www.esabindia.com	0	0	Nil	0	0	Nil	
27	Overview of the entity's material responsible business conduct issues									
Overview of the entity's material responsible business conduct issues										
Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format										
Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)					
1	Regulatory Compliance	R	Dynamic regulatory landscape	Compliance with all applicable and regulations	Negative Implications					
2	Product Stewardship/ Responsibility	O	Foster innovation, improve competitiveness and enhance brand image	Investment in R&D, Development of new products	Positive Implications					
3	Customer relationships and satisfaction	O	Retain customers, expand customer base, maintain competitive edge, and growth	Sustained focus on Product quality and customer satisfaction	Positive Implications					
4	Employee Wellbeing and development	O	Employee wellness, Employee Training and Development, employee morale, and talent retention.	Employee Development Programmes	Positive Implications					
5	Occupational Health & Safety	R	Health and safety hazards in workplace	OHS Management Systems, Employee Wellness initiatives, OHS audits	Negative Implications					
6	Energy and Environmental management	R&O	Compliance, Climate change	Adopting energy efficient technologies in all units, use of renewable energy, process modifications	Positive Implications					
7	Resource Management and Circular manufacturing	O	Increased use of resource substitution and optimization, conservation of resources.	Resource efficiency, reduction of waste, material substitution.	Positive Implications					
8	Supply Chain Management	R&O	Ensuring uninterrupted supply of materials, scaling up volumes, brand reputation, improved green supply chain	Supplier evaluation, and supplier support programmes	Negative Implications					
9	Technology	O	New technologies enable improved / new processes and products, and provide opportunities to enhance the value offerings to the customer with higher quality, efficiency and reliability	Sustained focus on ideation, new technologies, new product development, investment in people, R&D and infrastructure	Positive Implications					
10	Regulatory compliance	R	Dynamic regulatory landscape	Compliance with all applicable laws and regulations	Negative Implications					
11	Community development	O	Growing focus on community engagement, improving goodwill	Periodic review of programmes, impact assessment, and better engagement with communities	Positive Implications					

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES							
Disclosure Questions	P1	P2	P3	P4	P5	P6	P7
Policy and management processes							
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	www.esabindia.com	www.esabindia.com	www.esabindia.com	www.esabindia.com	www.esabindia.com	www.esabindia.com	www.esabindia.com
2. Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.	Yes, the Company has adopted ISO, BIS and those standards are mapped to each principle. Besides, the company's BRSR Policy and Code of Conduct also refer to these principles.
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.	The Company is committed to protect environmental, social, health & safety aspects while conducting its business operations. Periodical review meetings on these aspects are conducted in order to inculcate a culture of doing business in the interests of environment, society and all stakeholders. The company is working on several energy efficiency, resource conservation, operational improvement and waste reduction projects.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.	The performance on the environmental and social aspects, besides operations and product innovation are being monitored and met as per the standards and the company's performance targets.

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The company believes in Sustainability and endeavours to balance its concern for the environment and people with efficient and profitable operations. It is committed to resource efficiency and minimizing its carbon footprint. The company also seeks to ensure the satisfaction of all its stakeholders. Besides focusing on the holistic well-being of its employees, through various Health and Safety initiatives and providing continuous learning and development opportunities, the company also places importance on the development of communities around its manufacturing units
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr.Rohit Gambhir, Managing Director
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).	Yes
If yes, provide details.	The Managing Director is responsible for decesions on all sustainability related issues

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director	Director	Director	Director	Director	Director	Director	Director	Director
Description of other committee for performance against above policies and follow up action									
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director	Director	Director	Director	Director	Director	Director	Director	Director
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification									
Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)									
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
Description of other committee for performance against above policies and follow up action									
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification									

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	P1	P2	P3	P4	P5	P6	P7	P8	P9
		No	No	No	No	No	No	No	No
If Yes, Provide name of the agency									
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)									
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)									
Notes									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	The Board is familiarised of the principles of the NGRBC released by SEBI/MCA, and ESAB Business Conduct Guidelines (BCG).	100.00%
Key Managerial Personnel	3	All KMPs are trained on the ESAB Business Conduct Guidelines (BCG), Anti-corruption Policy, POSH and the principles of NGRBC every year.	100.00%
Employees other than BoD and KMPs	10	All employees are trained on the ESAB Business Conduct Guidelines (BCG), Anti-corruption Policy, POSH and the principles of NGRBC.	100.00%
Workers	12	Awareness is being created among all the Workers on ESAB Business Conduct Guidelines (BCG), safety, environment, etc.	100.00%

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

Non- Monetary

4. Does the entity have anti-corruption or anti-bribery policy?

Yes

If Yes, provide details in brief

Yes, the Company has an Anti-bribery policy in place and the importance of complying with the anti-bribery policy is disseminated to all the employees, customers, vendors and other stakeholders. The policy is available in the company’s website
https://esabindia.com/in/ind_en/investor-relationship/policies/anti-bribery-policy/.

Provide a web-link if the entity has anti-corruption or anti-bribery policy

https://esabindia.com/in/ind_en/investor-relationship/policies/anti-bribery-policy/.

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 (2023-24)	PY (2022-23)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY (2023-24)		PY (2022-23)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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.

During the year there were no such instances occurred as referred above.

8. Number of days of accounts payables			
	FY (2023-24)	PY (2022-23)	
i) Accounts payable x 365 days	5109635.00	5541430.00	
ii) Cost of goods/services procured	72893.00	68981.00	
iii) Number of days of accounts payables	70	80	
9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format			
Parameter	Metrics	FY (2023-24)	PY (2022-23)
Concentration of Purchases	a. i) Purchases from trading houses	17884.00	15651.00
	ii) Total purchases	55009.00	53330.00
	iii) Purchases from trading houses as % of total purchases	32.51%	29.35%
	b. Number of trading houses where purchases are made	147	149
	c. i) Purchases from top 10 trading houses	11238.43	9977.83
	ii) Total purchases from trading houses	17884.00	15651.00
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	62.84%	63.75%
Parameter	Metrics	FY (2023-24)	PY (2022-23)
Concentration of Sales	a. i) Sales to dealer / distributors	100708.92	90536.40
	ii) Total Sales	124332.00	109080.00
	iii) Sales to dealer / distributors as % of total sales	81.00%	83.00%
	b. Number of dealers / distributors to whom sales are made	379	391
	c. i) Sales to top 10 dealers / distributors	26184.32	23539.46
	ii) Total Sales to dealer / distributors	100708.92	90536.40
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	26.00%	26.00%
Parameter	Metrics	FY (2023-24)	PY (2022-23)
Share of RPTs in	a. i) Purchases (Purchases with related parties)	8785.00	6904.85
	ii) Total Purchases	74401.00	68981.00
	iii) Purchases (Purchases with related parties as % of Total Purchases)	11.81%	10.01%
	b. i) . Sales (Sales to related parties)	16111.00	14500.00
	ii) Total Sales	124332.00	109080.00
	iii) Sales (Sales to related parties as % of Total Sales)	12.96%	13.29%
	c. i) Loans & advances given to related parties	0.00	0.00
	ii) Total loans & advances	0.00	0.00
	iii) Loans & advances given to related parties as % of Total loans & advances		
	d. i) Investments in related parties	0.00	0.00
	ii) Total Investments made	0.00	0.00
	iii) Investments in related parties as % of Total Investments made		
Leadership Indicators			
1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year			
Awareness programmes conducted for value chain partners on any of the Principles during the financial year			
Sr. No.	Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	1	P1,P2,P3,P4,P5,P6,P7,P8,P9	100.00%
2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board?		Yes	

If Yes, provide details of the same.	Yes, in order to avoid / manage conflicts of interest, the company obtains annual declaration from the members of the Board confirming that they are in compliance with ESAB India Business Code of Conduct.	
Notes		

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe						
Essential Indicators						
1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.						
	FY (2023-24)		PY (2022-23)		Details of improvements in environmental and social impacts	
R&D	8.69%		8.20%		Improvement in process efficiency, energy savings, ensuring employees safety and ergonomics and adhering to product environmental compliances.	
Capex	6.19%		4.26%		Conservation of energy through VFD, design/specification change, etc. resulted in overall improvement in energy efficiency.	
2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)			Yes			
b. If yes, what percentage of inputs were sourced sustainably?			80.00%			
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)	The customers fully consume the products of the Company and hence there is no reclaim procedure involved in our business operations as related to our products. Any residual quantity of metals available after usage of the products, would be disposed off as scrap at the customers' end through authorized scrap dealers for recycling purpose without harming the environment. Other wastes are handled as per the rules.					
(b) E-waste	The customers fully consume the products of the Company and hence there is no reclaim procedure involved in our business operations as related to our products. Any residual quantity of metals available after usage of the products, would be disposed off as scrap at the customers' end through authorized scrap dealers for recycling purpose without harming the environment. Other wastes are handled as per the rules.					
(c) Hazardous waste	The customers fully consume the products of the Company and hence there is no reclaim procedure involved in our business operations as related to our products. Any residual quantity of metals available after usage of the products, would be disposed off as scrap at the customers' end through authorized scrap dealers for recycling purpose without harming the environment. Other wastes are handled as per the rules.					
(d) other waste	The customers fully consume the products of the Company and hence there is no reclaim procedure involved in our business operations as related to our products. Any residual quantity of metals available after usage of the products, would be disposed off as scrap at the customers' end through authorized scrap dealers for recycling purpose without harming the environment. Other wastes are handled as per the rules.					
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).			Yes			
If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?			Yes			
If not, provide steps taken to address the same.						
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)?			NA		Though ESAB has a life cycle perspective, LCA has not been conducted. It will be planned and carried out over subsequent reporting years.	
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.						
Action taken to mitigate significant social or environmental concerns and/or risks arising from production or disposal of products / services						
Sr. No.	Name of Product/Service	Description of the risk/concern			Action Taken	
1	Electrode / Flux cored wire, SAW Flux	Flying powders			Dust collectors are installed in production process.	
2	Plant level	Waste water from the process			ETP & STP plant installed to recycle the water and reduce fresh water usage.	
3	MIG/SAW, Wear Plate	Generation of acidic / welding fumes, effluent			Scrubbers, Dust collectors, and ETP are installed	
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).						
Percentage of recycled or reused input material to total material (by value) used in production or providing services						
Sr. No.	Indicate input material	Recycled or re-used input material to total material				
		FY (2023-24)			PY (2022-23)	
1	Metal Powders	0.17%			0.09%	
2	RM's & Wires	0.39%			0.30%	
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:						
	FY (2023-24)			PY (2022-23)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including	0.00	0.00	0.00	0.00	0.00	0.00

packaging)						
E waste	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous waste	0.00	0.00	0.00	0.00	0.00	0.00

Other waste							
Details of other waste							
Sr. No.	Name Of Other Waste	FY (2023-24)			PY (2022-23)		
		Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
1	Plastics (including packaging)	0.00	0.00	0.00	0.00	0.00	0.00
2	E-waste	0.00	0.00	0.00	0.00	0.00	0.00
3	Hazardous waste	0.00	0.00	0.00	0.00	0.00	0.00
4	Other waste	0.00	0.00	0.00	0.00	0.00	0.00
Notes							

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains											
Essential Indicators											
1. a. Details of measures for the well-being of employees:											
Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	554	554	100.00%	554	100.00%			0	0.00%	0	0.00%
Female	55	55	100.00%	55	100.00%	55	100.00%			0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	609	609	100.00%	609	100.00%	55	9.03%	0	0.00%	0	0.00%
Other than permanent employees											
Male	58	14	24.14%	0	0.00%			0	0.00%	0	0.00%
Female	13	7	53.85%	0	0.00%	13	100.00%			0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	71	21	29.58%	0	0.00%	13	18.31%	0	0.00%	0	0.00%
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)
Permanent workers											
Male	162	162	100.00%	0	0.00%			0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%			0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	162	162	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other than permanent workers											
Male	338	0	0.00%	0	0.00%			0	0.00%	0	0.00%
Female	11	0	0.00%	0	0.00%	0	0.00%			0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	349	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
C. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:											
	FY (2023-24)					PY (2022-23)					
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	823.81					681.18					
ii) Total revenue of the company	124981.00					109860.00					
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.66%					0.62%					
2. Details of retirement benefits											

Benefits	FY (2023-24)			PY (2022-23)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	88.26%	100.00%	Yes	97.10%	100.00%	Yes
Gratuity	88.26%	100.00%	Yes	97.10%	100.00%	Yes
ESI	10.40%	0.00%	NA	3.80%	0.00%	NA

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes	
If not, whether any steps are being taken by the entity in this regard.		
4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	NA	Though there is no separate policy, ESAB India Ltd. is an equal opportunity employer encouraging diversity in the workplace.
If so, provide a web-link to the policy.		

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.00	0.00	0.00	0.00
Female	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? Yes

If yes, give details of the mechanism in brief.	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Workers Union
Other than Permanent Workers	Yes	Monthly meeting
Permanent Employees	Yes	Internal Grievance Redressal mechanism, Employee Engagement Survey
Other than Permanent Employees	Yes	Employee Engagement Survey

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

Category	FY (2023-24)			PY (2022-23)		
	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	609	0	0.00%	596	0	0.00%
Male	554	0	0.00%	544	0	0.00%
Female	55	0	0.00%	52	0	0.00%
Other	0	0	0.00%	0	0	0.00%
Total Permanent Workers	162	157	96.91%	150	145	96.67%
Male	162	157	96.91%	150	145	96.67%
Female	0	0	0.00%	0	0	0.00%
Other	0	0	0.00%	0	0	0.00%

8. Details of training given to employees and workers:

Category	FY (2023-24)				PY (2022-23)	
	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	554	554	100.00%	554	100.00%	544	544	100.00%
Female	55	55	100.00%	55	100.00%	52	52	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%
Total	609	609	100.00%	609	100.00%	596	596	100.00%

Workers								
Male	162	162	100.00%	162	100.00%	150	150	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%
Total	162	162	100.00%	162	100.00%	150	150	100.00%

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

Category	FY (2023-24)			PY (2022-23)		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	554	554	100.00%	544	544	100.00%
Female	55	55	100.00%	52	52	100.00%
Other	0	0	0.00%	0	0	0.00%
Total	609	609	100.00%	596	596	100.00%
Workers						
Male	162	0	0.00%	150	0	0.00%
Female	0	0	0.00%	0	0	0.00%
Other	0	0	0.00%	0	0	0.00%
Total	162	0	0.00%	150	0	0.00%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No/ NA).	Yes	
If yes, the coverage such system?	Yes, ESAB India Limited has implemented an Occupational Health and Safety management system, certifiable to ISO 45001, across all its locations. The commitment to maintaining, fostering, and continually improving the safety and well-being of employees is embedded in the company's wider risk management and control processes.	
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	As part of the implementation of ISO standards, procedures for Hazard Identification and Risk Assessment (HIRA) have been established and implemented across the business units. HIRA is conducted for both routine and non-routine activities. Individuals involved in operations, EHS officers, and contractor representatives (where applicable) identify work-related hazards. The identified hazards are recorded, and control measures are discussed and defined according to the hierarchy of controls. The Corrective and Preventive Action (CAPA) tracker is employed to proactively identify safety risks in high-risk activities and implement engineering controls to mitigate these risks. A Cross-Functional Team reviews high-risk activities and implements engineering controls where feasible to mitigate risks. Focused training sessions on "Behavioral Based Safety" (BBS) are conducted to raise awareness among third-party and contractor employees, promoting the adoption of safe work practices.	
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks?	Yes	
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?	Yes	

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

Safety Incident/Number	Category*	FY (2023-24)	PY (2022-23)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	1.38
	Workers	0.00	2.76
Total recordable work-related injuries	Employees	0	2
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0

High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0			
	Workers	0	0			
12. Describe the measures taken by the entity to ensure a safe and healthy work place.		The EHS management system has empowered businesses to mitigate EHS-related risks, ensuring a safe and healthy workplace. Structured programs have been established and implemented to ensure business continuity and the following measures were taken in this regard. • Conducting JSA reviews for each zones addressing the risk • ISO 45001 internal audit to meet the compliance requirements. • Loss prevention audit by 3rd party insurer (Zurich) recommendations • Adhering the ESAB's life critical standards • Practising mock drill for emergency preparedness • Installed scrubber for acid fumes • Usage of required PPE • Adherence to the PPE matrix of machine • Health check-up				
13. Number of Complaints on the following made by employees and workers:						
	FY (2023-24)		PY (2022-23)			
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0		0	0	
Health & Safety	0	0		0	0	
14. Assessments for the year:						
			% of your plants and offices that were assessed (by entity or statutory authorities or third parties)			
Health and safety practices			100.00%			
Working Conditions			100.00%			
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 EHS team of ESAB India Limited conducts regular training to all the employees in order to ensure safety at work places. EHS team also verifies the working conditions on a continuous basis and take initiatives wherever improvement requires. Safety related aspects also reviewed by the company's Global EHS team.			
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	
(B) Workers (Y/N).					Yes	
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.			As part of ESAB Business Code of Conduct, the upstream value chain partners viz. suppliers are required to be ethical and compliant with laws and necessary checks are carried out to ensure that the statutory dues are deducted and deposited with the government. Further, in the downstream value chain partners, the statutory dues arising from the payment to workers are being monitored.			
3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:						
	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 (2023-24)	PY (2022-23)	FY (2023-24)	PY (2022-23)		
Employees	0	0	0	0		
Workers	0	0	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/ NA)					Yes	
5. Details on assessment of value chain partners:						
			% of value chain partners (by value of business done with such partners) that were assessed			
Health and safety practices			100.00%			
Working Conditions			100.00%			
6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.			The EHS team of ESAB India Limited conducts regular awareness sessions to the value chain partners viz. suppliers and workers. The EHS practices in the company are robust and all the value chain partners are adhering to the same.			
Notes						

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders							
Essential Indicators							
1. Describe the processes for identifying key stakeholder groups of the entity.		Stakeholder groups are identified based on the nature of their engagement with the company. The process is qualitative and is conducted in consultation with the operating departments and senior management.					
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.							
List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.							
Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	E-mail		Annually		1. Information about Company's business growth plans and business performance 2. Top-down communication about important changes, policies, wellbeing initiatives 3. Platform for gathering informal feedback. 4. Workplace diversity is encouraged through various diversity, equity and inclusion initiatives.
2	Shareholders	No	E-mail		Quarterly		Shareholder related communications
3	Customers/ Service partners	No	E-mail		Others – please specify	On need basis	Information on business offerings.
4	NGOs & Communities	Yes	Other	Meetings, quarterly and annual reports	Quarterly		To develop the CSR project along with the community according to the needs of the community.
5	Suppliers	No	E-mail		Others – please specify	On need basis	To understand new market trends and educating the suppliers.
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.		ESAB has formulated several Committees of which Board Members are a part to address stakeholders concerns. These are as follows: i) Audit Committee: The committee is entrusted with the Business, Economic and Environmental responsibilities of the organization. The Audit Committee supervises the Company's financial reporting and disclosures ensuring timeliness and compliance with regulatory requirements. ii) Nomination and Remuneration Committee: The committee recommends suitable persons for the post of Directors, Key Managerial Personnel and their remuneration. The Board of Directors considers their recommendation and seeks the approval of the shareholders for the appointment of Directors. This committee also lays down performance evaluation criteria for Independent Directors based on expertise and value offered and attendance at committee meetings. iii) Stakeholders Relationship Committee: This committee oversees the timely and appropriate resolution of investor complaints. Members of this committee also formulate policies to service the stakeholder groups. iv) Risk Management Committee: The committee is responsible for reviewing and evaluating all business risks identified by the Company's management, including those pertaining to the environment. Members of this committee oversee the formulation of the Risk Management Policy and also provide strategic direction to minimize potential risks. They also oversee the establishment, implementation and monitoring of the organization's risk management system. v) CSR Committee: The Committee is entrusted with the social responsibility obligations of the company. It is responsible for developing and modifying the organization's CSR policy, identifying the CSR programs and related expenditure, and monitoring of CSR projects.					
2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics.		Yes					
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 welcomes the inputs from the stakeholders and considers them in a constructive manner. It is committed to improve quality of life and create lasting value for society and thereby contribute to a sustainable future.					
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.		Through its Corporate Social Responsibility, the Company has undertaken several CSR initiatives to transform an unskilled person to a trained and skilled welder so that he can be employable and lead a respectable livelihood in the society. The Company is addressing the concerns of this vulnerable/marginalized stakeholder group through its CSR initiatives.					
Notes							

PRINCIPLE 5 Businesses should respect and promote human rights										
Essential Indicators										
1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:										
Category	FY (2023-24)					PY (2022-23)				
	Total (A)	No. of employees/workers covered (B)			% (B / A)	Total (C)	No. of employees/workers covered (D)			% (D / C)
Employees										
Permanent	609	609			100.00%	596	596			100.00%
Other than permanent	71	71			100.00%	64	64			100.00%
Total Employees	680	680			100.00%	660	660			100.00%
Workers										
Permanent	162	162			100.00%	150	150			100.00%
Other than permanent	349	349			100.00%	310	310			100.00%
Total Workers	511	511			100.00%	460	460			100.00%
2. Details of minimum wages paid to employees and workers, in the following format:										
Category	FY (2023-24)					PY (2022-23)				
	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)
Employees										
Permanent	609	0	0.00%	609	100.00%	596	0	0.00%	596	100.00%
Male	554	0	0.00%	554	100.00%	544	0	0.00%	544	100.00%
Female	55	0	0.00%	55	100.00%	52	0	0.00%	52	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	71	0	0.00%	71	100.00%	64	0	0.00%	64	100.00%
Male	58	0	0.00%	58	100.00%	56	0	0.00%	56	100.00%
Female	13	0	0.00%	13	100.00%	8	0	0.00%	8	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	162	0	0.00%	162	100.00%	150	0	0.00%	150	100.00%
Male	162	0	0.00%	162	100.00%	150	0	0.00%	150	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	349	349	100.00%	0	0.00%	310	310	100.00%	0	0.00%
Male	338	338	100.00%	0	0.00%	270	270	100.00%	0	0.00%
Female	11	11	100.00%	0	0.00%	40	40	100.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
3. Details of remuneration/salary/wages, in the following format:										
a. Median remuneration / wages:										
	Male			Female			Other			
	Number	Median remuneration/ salary/ wages of respective category		Number	Median remuneration/ salary/ wages of respective category		Number	Median remuneration/ salary/ wages of respective category		
Board of Directors (BoD)	5	0		1	0		0	0		
Key Managerial Personnel	3	1,42,85,004		0	0		0	0		
Employees other than BoD and KMP	551	9,08,100		55	6,50,100		0	0		
Workers	162	4,88,542		0	0		0	0		

b. Gross wages paid to females:						
		FY (2023-24)		PY (2022-23)		
Gross wages paid to females		424.43		399.23		
Total wages		9613.00		8671.00		
Gross wages paid to females (Gross wages paid to females as % of total wages)		4.42%		4.60%		
4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?	Yes					
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.	Any grievance related to human rights issues is addressed through whistle blower mechanism. Also, we have Internal Complaints Committee under POSH Policy to redress the grievances, if any.					
6. Number of Complaints on the following made by employees and workers:						
	FY (2023-24)			PY (2022-23)		
	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	0	0		0	0	
Other human rights related issues	0	0		0	0	
7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:						
		FY (2023-24)		PY (2022-23)		
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		0		0		
ii) Female employees / workers		0		0		
iii) Complaints on POSH as a % of female employees / workers						
iv) Complaints on POSH upheld		0		0		

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	Confidentiality of the Complainant is strictly maintained	
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA)	Yes	
10. Assessments for the year:		
	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	100.00%	
Forced/involuntary labour	100.00%	
Sexual harassment	100.00%	
Discrimination at workplace	100.00%	
Wages	100.00%	
11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.		
There was no issue or concern relating to child labour, forced labour, sexual harassment, discrimination at workplace or wages being less than the statutory limit. The Company monitors the compliances on a quarterly basis and the same is also being reported to the Board in every meeting. The assessments on these matters are being carried out by the entity internally.		
Leadership Indicators		
1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	The Company through its quarterly due diligence process, checks whether there are any human rights grievances / complaints. The Company has not received any complaint on human rights issues.	
2. Details of the scope and coverage of any Human rights due-diligence conducted	Factory Managers and Operations Head along with HR Head do periodical review to ensure that the workers and employees do not have any concerns in their day-to-day operations including but not limited to human rights concerns. Training and awareness programmes and robust legal & regulatory compliance monitoring at all levels through our Internal Audit system and Safety Audit on periodical basis, are part of the due diligence process.	
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	
4. Details on assessment of value chain partners:		
	% of value chain partners (by value of business done with such partners) that were assessed	
Sexual harassment	100.00%	
Discrimination at workplace	100.00%	
Child Labour	100.00%	
Forced Labour/Involuntary Labour	100.00%	
Wages	100.00%	
5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.		
There was no concern arising from the assessment		
Notes		

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment			
Essential Indicators			
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:			
Whether total energy consumption and energy intensity is applicable to the company?	Yes		
Revenue from operations (in Rs.)		FY (2023-24)	PY (2022-23)
		124332.00	109080.00
Parameter	Units	FY (2023-24)	PY (2022-23)
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	14577.00	16771.00
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	14577.00	16771.00
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	40545.00	31971.00
Total fuel consumption (E)	Gigajoule (GJ)	16532.00	15949.00
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	57077.00	47920.00
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	71654.00	64691.00
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / Rs.	0.5763118103	0.5930601393
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / Rs.	1318.60	1356.92
Energy intensity in terms of physical Output	Gigajoule (GJ)	0.00	0.00
Energy intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.			
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?	No		
If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.			
3. Provide details of the following disclosures related to water, in the following format:			
Parameter		FY (2023-24)	PY (2022-23)
Water withdrawal by source (in kilolitres)			
(i) Surface water		0.00	0.00
(ii) Groundwater		8804.00	11755.00
(iii) Third party water		47263.00	41237.00
(iv) Seawater / desalinated water		0.00	0.00
(v) Others		0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		56067.00	52992.00
Total volume of water consumption (in kilolitres)		56067.00	52992.00

Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.4509458546	0.4858085809	
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1031.76	1111.53	
Water intensity in terms of physical output	0.00	0.00	
Water intensity (optional) – the relevant metric may be selected by the entity	0.00	0.00	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	No		
If yes, name of the external agency.			
4. Provide the following details related to water discharged:			
Parameter	FY (2023-24)	PY (2022-23)	
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	0.00	0.00	
No treatment	0.00	0.00	
With treatment – please specify level of treatment	0.00	0.00	
(ii) To Groundwater	0.00	0.00	
No treatment	0.00	0.00	
With treatment – please specify level of treatment	0.00	0.00	
(iii) To Seawater	0.00	0.00	
No treatment	0.00	0.00	
With treatment – please specify level of treatment	0.00	0.00	
(iv) Sent to third-parties	3325.00	1575.00	
No treatment	0.00	0.00	
With treatment – please specify level of treatment	3325.00	1575.00	
(v) Others	52742.00	51417.00	
No treatment	0.00	0.00	
With treatment – please specify level of treatment	52742.00	51417.00	
Total water discharged (in kilolitres)	56067.00	52992.00	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.			
5. Has the entity implemented a mechanism for Zero Liquid Discharge?	Yes		
If yes, provide details of its coverage and implementation.	At all manufacturing locations suitable and efficient wastewater treatment like Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) are installed with primary, secondary, and tertiary treatment which include RO treatment facilities to treat wastewater to usable quality water. The treated water is further used for flushing and in maintaining a greenbelt, i.e., gardening activities within the premises. This in turn has resulted in reduced use of freshwater. No wastewater directly discharged to the environment.		
6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:			
Whether air emissions (other than GHG emissions) by the entity is applicable to the company?	Yes		
Parameter	Please specify unit	FY (2023-24)	PY (2022-23)
NOx	ug/m3	18.03	19.06
SOx	ug/m3	11.18	14.04
Particulate matter (PM)	ug/m3	53.28	63.69
Persistent organic pollutants (POP)	ug/m3	0.00	0.00
Volatile organic compounds (VOC)	ug/m3	0.00	0.00
Hazardous air pollutants (HAP)	ug/m3	0.00	0.00

Others – please specify				
Details of other air emissions				
Sr. No.	Name of other air emission	Please specify unit	FY (2023-24)	PY (2022-23)
1	others	ug/m3	34.88	33.58
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No		
If yes, name of the external agency.				
7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:				
Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company?		Yes		
Parameter	Unit	FY (2023-24)	PY (2022-23)	
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MtCO ₂ e	1176.00	1132.00	
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MtCO ₂ e	13110.00	11389.00	
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO ₂ e / Rs.	0.1149020365	0.1147873121	
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MtCO ₂ e / Rs.	262.90	262.63	
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MtCO ₂ e	0.00	0.00	
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	MtCO ₂ e	0.00	0.00	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No		
If yes, name of the external agency.				
8. Does the entity have any project related to reducing Green House Gas emission?		Yes		
If Yes, then provide details.		Company is opting to increase renewable energy consumption and is undertaking many energy efficiency projects.		
9. Provide details related to waste management by the entity, in the following format:				
Parameter	FY (2023-24)	PY (2022-23)		
Total Waste generated (in metric tonnes)				
Plastic waste (A)	37.46	32.75		
E-waste (B)	7.15	13.22		
Bio-medical waste (C)	0.00	0.00		
Construction and demolition waste (D)	0.00	0.00		
Battery waste (E)	0.00	0.00		
Radioactive waste (F)	0.00	0.00		
Other Hazardous waste. Please specify, if any. (G)	170.46	166.64		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1793.38	1730.02		
Total (A+B + C + D + E + F + G + H)	2008.45	1942.63		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0161539266	0.0178092226		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	36.96	40.75		
Waste intensity in terms of physical output	0.00	0.00		
Waste intensity (optional) – the relevant metric may be selected by the entity	0.00	0.00		

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled	1337.25	1170.10	
(ii) Re-used	0.00	0.00	
(iii) Other recovery operations	0.00	0.00	
Total	1337.25	1170.10	
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	0.00	0.00	
(ii) Landfilling	671.20	772.53	
(iii) Other disposal operations	0.00	0.00	
Total	671.20	772.53	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.			
10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.	Through continuous improvement in the process, the Company strives to minimize the waste generation. These include reduction in material consumption, recycling, etc.		
13. 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/NA).	Yes		
If not, provide details of all such non-compliances, in the following format:			
Leadership Indicators			
1. 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:			
Details For each facility / plant located in areas of water stress			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.			
2. Please provide details of total Scope 3 emissions & its intensity, in the following format:			
Whether total Scope 3 emissions & its intensity is applicable to the company?	Yes		
Parameter	Unit	FY (2023-24)	PY (2022-23)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MtCO ₂ e	0.00	0.00
Total Scope 3 emissions per rupee of turnover	MtCO ₂ e / Rs.	0.00	0.00
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	MtCO ₂ e	0.00	0.00
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.			
3. 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.			

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:				
If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives				
Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Process modification	1. Reduced paper consumption and replaced hard copy manual of certain products to e-copy to eliminate paper usage. 2. Improved the existing practices in handling Wooden pallets, installed battery operated stacker for safe material handling and implemented emergency lighting system in unmanned areas. 3. Process improvement in wooden pallet consumption.	1. Eliminated major paper consumption. 2. Reduction of OHS risks. 3. Reduction in the consumption of wooden pallets.	Reduced paper consumption and replaced hard copy manual of certain products to e-copy to eliminate paper usage. 2. Improved the existing practices in handling Wooden pallets, installed battery operated stacker for safe material handling and implemented emergency lighting system in unmanned areas. 3. Process improvement in wooden pallet consumption.
2	Energy conservation	1. Installed auto on/off interlocking provided in the cooling tower to reduce the energy consumption and reduce the wastewater. 2. Installed auto cut off system to Electrical panel AC's to achieve energy savings. 3. Spot ventilation or panel AC mounted to electrical panel and removal of control room split AC for energy conservation 4. Increased usage of natural lighting through transparent roof top by reducing energy consumption during day lighting. 5. Steps initiated for reducing the fossil fuel energy and increasing the renewable energy.	Reduction in energy consumption & reduced wastewater. Reduction in the CO2 equivalent through renewable energy consumption.	1. Installed auto on/off interlocking provided in the cooling tower to reduce the energy consumption and reduce the wastewater. 2. Installed auto cut off system to Electrical panel AC's to achieve energy savings. 3. Spot ventilation or panel AC mounted to electrical panel and removal of control room split AC for energy conservation 4. Increased usage of natural lighting through transparent roof top by reducing energy consumption during day lighting. 5. Steps initiated for reducing the fossil fuel energy and increasing the renewable energy.
3	Water Conservation	Installation of Auto inlet valve for all Finish draw line, and utilization of treated STP water for flushing.	Reduction of water consumption.	Installation of Auto inlet valve for all Finish draw line, and utilization of treated STP water for flushing.
5. Does the entity have a business continuity and disaster management plan?		Yes		
Details of entity at which business continuity and disaster management plan is placed or weblink.			All our Manufacturing units are having emergency preparedness and business continuity plans to handle any disaster. The plans are designed to contain the incident, minimize casualties and prevent further injuries, mitigation measures, quick and streamlined relief and rescue operation, speed up restoration of normalcy and ensure each member of the emergency operation including response team and employees are aware of their role in emergency. It is critical also to ensure the Plants can manage these risks well. This is achieved by developing a comprehensive emergency plan to handle various identified and potential emergencies, implementing the plan and training the people, improving response through regular conduct of mock drills, and monitoring implementation by inspecting and auditing controls to ensure that the system is working as planned.	
6. 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.		Value chain partners have not been assessed for environmental impacts. This process will be initiated in the coming years. The Company ensures that there are no adverse impacts to the environment arising from its value chain.		
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.		0.00%		
Notes				

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 2

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1	Indian Institute of Welding	National
2	Engineering Export Promotional Council of India (EEPC)	National
3		
4		
5		
6		
7		
8		
9		
10		

Leadership Indicators

Notes

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development			
Essential Indicators			
3. Describe the mechanisms to receive and redress grievances of the community.		All the Plants have designated CSR teams to interact with the community at large and address any grievances by planning projects towards the same. The teams have a good rapport with all stakeholders like the community, district administration, and political parties and work towards finding a feasible and satisfactory solution.	
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:		FY (2023-24)	PY (2022-23)
Directly sourced from MSMEs/ small producers		36.00%	28.00%
Sourced directly from within the district and neighbouring districts		26.00%	20.00%
5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:		FY (2023-24)	PY (2022-23)
1. Rural			
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)		0.00	0.00
ii) Total Wage Cost		0.00	0.00
iii) % of Job creation in Rural areas			
2. Semi-urban			
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)		16350116.00	17414642.00
ii) Total Wage Cost		961300000.00	867100000.00
iii) % of Job creation in Semi-Urban areas		1.70%	2.01%
3. Urban			
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)		50100368.00	24413350.00
ii) Total Wage Cost		961300000.00	867100000.00
iii) % of Job creation in Urban areas		5.21%	2.82%
4. Metropolitan			
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)		11544336.00	5325852.00
ii) Total Wage Cost		961300000.00	867100000.00
iii) % of Job creation in Metropolitan area		1.20%	0.61%
Leadership Indicators			
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:			
Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies			
Sr.No.	State	Aspirational District	Amount spent (In INR)
1	Andhra Pradesh	Vishakapatnam	602928.00
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No/NA)		NA	No, Contracts are awarded on merit and not on preference.
(b) From which marginalized /vulnerable groups do you procure?		NA	
(c) What percentage of total procurement (by value) does it constitute?		0.00%	

6. Details of beneficiaries of CSR Projects:			
Details of beneficiaries of CSR Projects			
Sr.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Vocational Skills development on Safe welding practices	3,471	100.00%
2	Training in welding skills in association with various institutions & educational support	72	100.00%
3	Research based collaboration with Sri Sivasubramaniya Nadar College of Engineering (SSN), Chennai supporting an ESAB Chair Professor in Welding and funding two research scholars per annum for a four-year period to pursue research in five identified thrust areas.	50	100.00%
Notes			

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner						
Essential Indicators						
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.		ESAB connects with customers through its sales & service personnel of over 120 trained engineers and its extended distribution network of over 350 dealers spread across the country. The regular interaction allows for easy communication of customer concerns. In addition, ESAB's products and website provide all relevant details for communication and registering customer concerns. Our "Customer Concern Resolution" Policy provides for a "No Questions Asked Replacement" for visible defects and specific product categories, wherein the first ESAB representative registering the concern is empowered to authorize product replacement. In other cases, a review is conducted on the concern by the Quality team and suitable actions are planned including subsequent corrective and preventive actions at the plant. The Company carries out periodic customer satisfaction surveys, through interaction with end users and the information is utilised to improve the business operations/services.				
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		100.00%				
Safe and responsible usage		100.00%				
Recycling and/or safe disposal		100.00%				
3. Number of consumer complaints in respect of the following	FY (2023-24)		Remark	PY (2022-23)		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other	0	0	0	0	0	0
4. Details of instances of product recalls on account of safety issues	Number	Reasons for recall				
Voluntary recalls	0	0				
Forced recalls	0	0				
5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?		Yes				
If available, provide a web-link of the policy		http://esabindia.com/in/ind_en/privacy-policy/				
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.		There were no consumer complaints on issues relating to advertising, cyber security and data privacy of customers.				
7. Provide the following information relating to data breaches:						
a. Number of instances of data breaches along-with impact		0				
b. Percentage of data breaches involving personally identifiable information of customers		0.00%				
c. Impact, if any, of the data breaches		NIL				
Leadership Indicators						
1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).		The information on products and services is available on the ESAB India Ltd. website under www.esabindia.com				
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services		The usage of products and services is outlined in manuals and on website for MSDS, videos on safe practices on website as well as Youtube channel: https://www.youtube.com/playlist?list=PL0qXOIdcFfDq_m7IUyCDariEIXJ2MmlfP				
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.		The products and services offered by the company do not come under the category of essential services and hence this disclosure is not applicable. Marketing and Product Information are shared on a regular basis with internal teams, dealers, retailers and consumers on updates related to marketing, products and services.				

4. Does the entity display product information on the product over and above what is mandated as per local laws?	Yes	
If yes, provide details in brief.	Yes, product information on all packages are in line with laws applicable in the US in addition to India and ESAB's own internal assessment of consumer needs in terms of technical and safety information. Yes. Annual Customer Satisfaction Survey is conducted, and actions planned based on the feedback.	
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	
Notes		