

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity- **L24231TN1990PLC019053**
2. Name of the Listed Entity- **Caplin Point Laboratories Limited**
3. Year of incorporation- **1990**
4. Registered office address- **Ashvich Towers, 3rd Floor, No.3, Developed Plots, Industrial Estate, Perungudi, Chennai, Tamil Nadu 600096**
5. Corporate address- **Ashvich Towers, 3rd Floor, No.3, Developed Plots, Industrial Estate, Perungudi, Chennai, Tamil Nadu 600096**
6. E-mail- **compliance.officer@caplinpoint.net**
7. Telephone- **+91 04424968000**
8. Website- **www.caplinpoint.net**
9. Financial year for which reporting is being done- **1st April 2022- 31st March 2023**
10. Name of the Stock Exchange(s) where shares are listed- **BSE and NSE**
11. Paid-up Capital – **INR 15.18 Crores**
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report- **Mr Venkatram G, General Counsel & Company Secretary**
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 Company had considered all the units of Caplin Point laboratories Limited (CPL) and Caplin Steriles Limited (CSL) which is a material Subsidiary of the Company incorporated in India. Other Subsidiaries have not been considered for the reporting.**

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and sale of pharmaceuticals	Pharmaceuticals and finished dose formulation	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Pharmaceuticals and finished dose formulation	210	100%



III. Operations

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

Location	Number of plants	Number of offices	Total
National	2 manufacturing Units and 5 R& D Centers	1 Corporate Office	8
International	The Company's overseas subsidiaries and overseas offices are not considered for the purpose of this reporting.		

*Note: Units that were yet to commence manufacturing or R&D activities have not been considered for the purpose of this report.

Registered Office of the Company

- Ashvich Tower, 3rd Floor, No. 3, Developed Plots Industrial Estate, Perungudi, Chennai-600096, Tamil Nadu

Manufacturing Units

- Unit 1: No. 85/3, Suthukeny Viillage, Mannadipet Commune Panchayat, Puducherry 605502
- Unit 4: No. 895&897, Sirupuzhalpettai, Gummidipoondi Taluk, Thiruvallur, Tamil Nadu 601201

R & D Units

- Unit 3: No. 44, 8th Avenue, Domestic Tariff Area, Mahindra World City, Chengalpattu Taluk, Tamil Nadu - 603004
- Unit 6: No. 95&96, 4th Floor, Road No. 9, ALEAP Industrial Estates, Gajularamaram Village, Qutubullapur Mandal, Hyderabad, Telangana - 500090
- Unit 7: Module No. 307 & 308, 3rd Floor, TICEL Bio Park, Phase 2, CSIR Road, Taramani, Chennai, Tamil Nadu - 600113
- Unit 5: Ashvich Tower, No. 3 Developed Plots Industrial Estate, Perungudi, Chennai, Tamil Nadu - 600096.
- Unit 8: Ashvich Tower, No. 3 Developed Plots Industrial Estate, Perungudi, Chennai, Tamil Nadu - 600096.

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	The Company's products are not marketed/ sold in India
International (No. of Countries)	23 countries

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

100% of the products are exported.

c. A brief on types of customers

The Company follows a unique business model of taking its products direct to the retailers and wholesalers through its Subsidiaries located in Guatemala, Ecuador, El-Salvador, Nicaragua, Honduras and Colombia. The Company exports the products to these Subsidiaries who in turn supply it in the markets where they are situated. The Company's Subsidiary Caplin Steriles Limited exports its products to customers located in regulated markets like the US, Canada, Australia etc.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1275	1079	84.63%	196	15.37%
2.	Other than Permanent (E)*	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	1275	1079	84.63%	196	15.37%
WORKERS						
4.	Permanent (F)	367	255	69.48%	112	30.52%
5.	Other than Permanent (G)	244	145	59.43%	99	40.57%
6.	Total workers (F + G)	611	400	65.47%	211	34.53%

*The Company engages trainees on the same terms as permanent employees of the Company. Hence, they are not considered for the purpose of calculation under Other than Permanent Employees category.

b. Differently abled Employees and workers:

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

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	13	2	15.38%
Key Management Personnel	6	1	16.66%

Note: Director holding common directorship in CPL and CSL are counted twice for the purpose of this report

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	35.33%	30.39%	34.59%	31.19%	35.81%	31.85%	27.96%	47.46%	30.88%
Permanent Workers	15.77%	5.35%	12.78%	10.40%	9.67%	10.22%	5.75%	3.80%	4.21%

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.	Caplin Steriles Limited	Subsidiary	99.99%	YES
2.	Caplin Onco Ltd	Subsidiary	100%	NO
3.	Argus Salud Pharma LLP	Subsidiary	99.90%	NO
4.	Caplin Point Far East Limited	Subsidiary	100%	No
5.	Caplin Point (S) Pte Ltd	Subsidiary	100%	NO
6.	Caplin Point Laboratories Colombia SAS	Step down subsidiary	100%	NO
7.	Caplin Point El Salvador, S.A. DE C.V.	Step down subsidiary	100%	NO
8.	Drogueria Saimed de Honduras S.A	Step down subsidiary	100%	NO
9.	Neoethicals CIA. LTDA Ecuador	Step down subsidiary	100%	NO
10.	Neo Ethicals S.A. Nicaragua	Step down subsidiary	100%	NO
11.	Nuevos Eticos Neo Ethicals S.A. Guatemala	Step down subsidiary	69%	NO
12.	Sunsole Solar Private Limited	Associate of Caplin Steriles Limited	28.01%	NO

*All the step down subsidiaries are the subsidiaries of Caplin Point Far East Limited – Hong Kong.

VI. CSR Details

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

1. Turnover (in ₹): 5,28,61,45,688*
2. Net worth (in ₹): 11,39,50,56,855

*CSR is not applicable for CSL and hence figures pertaining to CPL alone has been given here.

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) ³	FY 2022-23			FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders ¹	Yes	16	0	Nil	2	1	Nil
Employees and workers ²	Yes	49	7	Nil	28	0	Nil
Customers	Yes	11	0	Nil	23	0	Nil
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	Yes	Nil	Nil	Nil	Nil	Nil	Nil

¹ The Company follows the regulations and circulars issued by SEBI with respect to addressing of investor complaints and there is no specific policy in this regard. The Company has appointed M/s. Integrated Registry Management Services Private Limited to receive and dispose of complaints from shareholders in a time bound manner.

² The complaints from employees mainly pertain to Health & Safety and Working Conditions related issues received through safety committee meetings which were taken up and closed on timely manner. Many of the complaints were actually suggestions for improvements which were taken up and resolved. Complaints which are pending as of the close of Financial Year has been resolved subsequently.

³ Some of the policies are internal in nature and hence has not been posted in the website though it provides for effective redressal of the relevant complaints. Policies that are available for external stakeholders are given in the Company's website at <https://www.caplinpoint.net/index.php/corporate-governance/>.

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 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	Developing a pipeline of talented workforce	Risk and Opportunity	Inability to meet employees' skill upgradation, career growth and welfare expectations would result in higher employee turnover. This is particularly so since the manufacturing and R&D operations of the Company are located in areas where strong competition exists for relevant skilled manpower. Hence, the Company considers nurturing internal talent by way of upskilling the present employees and creating an active talent pool by partnering with educational institutions as the two key initiatives in developing a talented and robust work force.	-	Positive. Upskilling the workforce will scale up the knowledge and awareness towards good manufacturing and business practices which ensures compliance with all applicable norms and increases quality consciousness. Creating a talent pool which can be readily absorbed into operations will empower those who are entering the industry fresh after their education. It will also ensure that the company's operations do not suffer due to lack of adequate talented manpower.
2	Social License to Operate	Opportunity	Company's business growth and growing economic foot print requires increasing acceptance of the Company's fair practices and procedures by all the stakeholders and in particular the community at large where the Company operates.	-	Positive. Strong Social License to Operate will create trust among the stakeholders and enhance corporate credibility in the eyes of investors.

S. 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)
3	Risk of Non Compliance to environment/ health & safety regulations	Risk	Pharmaceutical manufacturing processes falls under the ambit of Hazardous processes which requires strict compliances and stringent compliance requirements increases the risk caused due to any deviance.	<p>The Company implements measures to both adapt and mitigate risks arising due to evolving Compliance requirements.</p> <p>Adapting is done by evaluating the specific actions to be taken by the Company to comply with the requirements including change in business processes, upgrading/modifying operating procedures to meet compliance requirements and evaluating Compliance risks as part of the Risk Management process of the Company.</p> <p>Mitigating involves a strategy of identifying all applicable Acts, creating comprehensive checklist of compliances, obtaining assurance of compliance through internal sources like internal compliance audits/ verifications and external sources like Internal Audit verifications, drawing down an action plan for remedying non-compliances and escalating significant instances of non-compliances to appropriate levels for remedial action.</p>	<p>Negative.</p> <p>Non-compliance may have detrimental effects, such as financial loss and loss of reputation.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Risk of engagement with such value chain partners who do not share the vision of sustainable development and environmental goals	Risk	Due to the nature of business, Company needs to engage with diverse range of value chain partners. To ensure that those who form the part of the value chain are in line with the manufacturing standards, environmental goals and sustainability objectives of the company is a complex task. But, the risk of deviation in any part of the value chain will have significant impact on both the sustainability and business performance of the Company.	The Company follows a strategy of contractually enforcing key sustainability goals through its sourcing contracts with the value chain partners. The Company is also subject to similar covenants in contracts with its Customers in regulated markets which specify explicit measures to be taken to comply with the environmental goals and sustainability objectives. These covenants are tracked for performance to avoid breach.	Negative. Risk of violation by value chain partners will have both sustainability and business impact. Breach of contractual terms with customers may lead to claims.
5	Renewable Energy	Opportunity	Renewable energy usage results in meeting the sustainability objectives of the Company by reducing the Company's carbon foot print.. It also results in tangible financial benefit like cost saving.	-	Positive. Reduction in overall indirect emissions and energy cost.

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	N	Y	Y	N	Y	Y

Note: While some of the principles are not specifically covered by the policies of the Company, these principles are embedded in various policies of the Company. For eg., the principle that Business should responsibly influence public and regulatory policy is broadly indicated in the Company's Code of Conduct and Business Ethics. Likewise, many of the principles are covered under various policies of the Company instead of a single policy document.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	N	Y	Y	N	Y	Y
Note: Majority of the Policies are approved by the Board and are posted on Company's website, while few policies that have a bearing on the principles were approved by MD/ COO of the Company which are made available to all the internal stakeholders.									
c. Web Link of the Policies, if available	All the policies that were approved by the Board are available on the Company's Website https://www.caplinpoint.net/index.php/corporate-governance/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	The Company's policies incorporate necessary procedures wherever necessary and in case the policies do not provide for the procedures, the same are covered under relevant Standard Operating Procedures (SOP)								
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Though the policies like the Code of Conduct and Business Ethics, Whistleblower Mechanism etc are applicable to all value chain partners, the Company is in the process of operationalizing the participation of the value chain partners by establishing relevant mechanisms.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> ➤ WHO Good Manufacturing Practice (GMP) ➤ US FDA GMP ➤ COFEPRIIS Mexico ➤ ISO 9001:2015 Quality Management System certificate ➤ Philippines FDA ➤ Accredited for BA/BE study by CDSCO (Central Drugs Standard Control Organization) India ➤ ISP Chile ➤ ANVISA Brazil 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>While the Company is in the process of setting specific targets, the following are the broad contours of the efforts that will be taken regarding sustainable growth and social responsibility:</p> <ul style="list-style-type: none"> ➤ Ensuring Zero Discharge in all the units and transparency in disseminating pollution data to local community. ➤ Priority for employees from disadvantaged sections of the society and from local area wherever possible in manpower recruitment. Company will also work to create a stable and sustainable talent pool by giving skill training relevant to the industry, nurturing local talent through internship programs at colleges in the areas surrounding corporate and manufacturing facilities. ➤ Increasing the component of locally sourced inputs and materials through strict quality control measures. 								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	<ul style="list-style-type: none"> ➤ Extending medical facilities through medical camps in the areas and villages surrounding manufacturing facilities and in the markets where the Company operates. ➤ Increasing the use of renewable energy so that it is used more than the traditional sources of energy. ➤ Integration of value chain partners in all the sustainability and social initiatives of the Company. 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> ➤ During the financial year, the Company had invested in a renewable energy company for the purpose of purchasing the solar power generated by it, through its Subsidiary Caplin Steriles Limited. Due to this, as at the end of the financial year, out of the total energy utilized by the Company significant portion of energy comes from solar power. ➤ Contractual terms have been introduced obligating Contract Manufacturers and other vendors of the Company to follow sustainable and socially responsible practices as part of their business and which covers all the principles. <p>The Company is in the process of implementing more mechanisms during the current year to meet its environmental, social and governance objectives which shall be presented in the subsequent reports.</p>								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:	<p>The Company is dedicated to conducting its operations and business affairs honestly, morally, and in compliance with all applicable laws and ethical principles. However, the Company is also well aware that ESG is not just about meeting the ethical standards and ensuring compliances but also about how we incorporate sustainability and social responsibility in to our strategy and decision making process so that the steps we take considers the holistic benefits to all the stakeholders.</p> <p>Towards this, the Company will take further steps to strengthen ESG integration into its decision making process and we will also take steps to measure the impact of ESG initiatives for interventions wherever required.</p> <p>As elsewhere specified in the report, the main challenge remains how we will also bring in the value chain partners into this ESG journey on which we had embarked upon. This will be addressed by a multi-pronged strategy like extending the Code of Conduct and Business Ethics, Whistle Blower mechanism etc to value chain partners, imposing ESG obligations through contractual clauses etc.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Dr Sridhar Ganesan, Managing Director								
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.	No. All sustainability issues are handled by the existing Committees/ Board.								
10. Details of Review of NGRBCs by the Company:									

Disclosure Questions

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All review of performance against the policies and follow-up action is carried out by the Managing Director of the Company who in turn apprises the Board about any remedial steps to be taken in case of deviation. These reviews are carried out once in a financial year.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company fully complies with all the statutory rules and regulations applicable to it.																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
	No. However, the Internal and Secretarial Auditors of the Company assess/ evaluate adherence to the Compliances applicable under various Statutes as well the Company's policies approved by the Board and the findings are reported to the Audit committee/ Board.																	

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)	-	-	-	N	-	-	N	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	N	-	-	N	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	N	-	-	N	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	N	-	-	N	-	-
Any other reason (please specify)	While some of the principles are not specifically covered by the policies of the Company, these principles are embedded in various policies of the Company. For eg., the principle that Business should responsibly influence public and regulatory policy is broadly indicated in the Company's Code of Conduct and Business Ethics. Likewise, many of the principles are covered under various policies of the Company instead of a single policy document.								

SECTION C PRINCIPLE WISE PERFORMANCE DISCLOSURE
PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
1. Percentage coverage by training and awareness programs on any of the principles during the financial year:

Segment	Total Number of Training and Awareness Programmers held	Topics/ Principles covered under the training and its impact	%age of persons in respective Category covered by the awareness Programmers
Board Of Directors		<ul style="list-style-type: none"> ➤ The Independent Directors, at the time of their appointment, are adapted with the organization set-up of the company, the functioning of various divisions, the company's market share and the industry, control processes, governance mechanism and any such relevant information for the purpose of familiarization – 71% ➤ The company also provide regular updates on the latest amendments to the various regulations – Corporate Laws, Environmental Regulations, Labour Laws and such other Statutes as may be applicable to the company – 100% 	
Key Managerial Personnel		<ul style="list-style-type: none"> ➤ As a part of the Board process specified above, all Key Managerial Personnel of the Company were given training on all the policies that impinge upon sustainability and social responsibility – 100% 	
Employees other than BOD and KMPs/ Workers	52 programs*	Principle 2 Principle 4 Principle 3 Principle 6	71%
Workers	52 programs*	Principle 2 Principle 4 Principle 3 Principle 6	100%

* Both employees and workers were provided wide ranging training in areas which will enhance health & safety and sustainable practices.

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	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-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)
Imprisonment	Nil	Nil	Nil		Nil
Punishment	Nil	Nil	Nil		Nil

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

Not Applicable.

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:

Though the Company does not have a separate anti -corruption and bribery policy, its Code of Conduct and Business Ethics and the whistle-blower policy covers substantially the processes against corruption and bribery. The Company discourages all forms of Corruption, Bribery and Kick-backs, whether directly by the employees or through any consultants/ third parties. The Company believes in acting in accordance with the highest standards of ethics, integrity and morality. Corruption on the part of those who are associated with the Company means inducing or gratifying any authority or statutory body, through means that are illegitimate, immoral, or incompatible with ethical standards. As per the Code of Conduct and Business Ethics, corruption includes any form of bribery, gift, kickback, hospitality and entertainment, political contribution, improper performance or abstinence from duty for any financial, professional or any personal gain. The Company prohibits all employees and associates from offering or accepting any undue monetary or other advantage to any person or persons. In case any public official seek illegal gratification from the Company, the same shall be reported to the Managing Director and the Chief Operating Officer by the concerned Employee dealing with the said official for determining the further course of action under relevant Law.

More details about the policy can be had from the link <https://www.caplinpoint.net/wp-content/uploads/2021/07/CODE-OF-CONDUCT-BUSINESS-ETHICS.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	FY 2021-22
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

The company did not receive any complaints in relation to conflict of interest.

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.

Since there were no complaints in relation to conflict of interest or corruption, corrective action does not arise.

PRINCIPLE 2: Business should provide goods and services in a manner that is sustainable and safe

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

	FY 2022-23	FY 2021-22	Details of Improvements in environment and social Impacts
R&D	Nil	Nil	Nil
Capex	0.82 %	17.12 %	<p>FY 2022-23</p> <ol style="list-style-type: none"> 1. New condensate pump for the boiler 2. Total replacement of all lights from CFL to LED 3. Installation of isolator 4. Installation of wet scrubber <p>All the above projects have lead to conservation of energy.</p> <p>FY 2021-22</p> <ol style="list-style-type: none"> 1. Replacing water heater (Geyser) with Heat Pump warm water supply for change rooms 2. Investment in renewable energy company 3. Installation of ETP RO unit for recycling purpose <p>Above projects have lead to increase in renewable energy consumption and reduction of effluents discharge.</p>

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

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

Though the Company, does not have a documented procedure on sustainable sourcing, the Company has a process of contractual enforcement of sustainability principles with key vendors so that the inputs sourced by the Company are manufactured by those key vendors adhering to sustainability principles which includes the following:

- Compliance with all Statutory norms labour, health, safety, environment and ethical standards
- Zero tolerance towards corruption, fraud, bribery and other unethical conduct
- Prohibition of Child Labour and protection of human rights
- Equal opportunities and no discrimination on the basis of gender, race, age, caste etc
- Protection of environment
- Safe and healthy workplace

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.

Since exports account for the entire turnover of the Company and the exports are made specifically through the overseas subsidiaries which are not part of the BRSR reporting for the current year, specific measures cannot be provided for Plastics and Medical/ Hazardous Wastes generated

as a result of such exports. However, the following details are available with respect to plastic waste/ e-waste/ hazardous and other wastes that are generated and disposed within India:

- Hazardous waste is disposed of through authorized disposal facilities under long term agreements
- E-waste is given for recycling through authorised e-waste Recyclers. The arrangement is being formalized by way of long term agreements
- Bio-medical waste, which is a critical component of the waste generated, is disposed through authorised recyclers under long term agreements
- Plastic Wastes are being disposed of under informal arrangements through recyclers who also handle hazardous and other wastes. This is being formalized and shall be completed during the year 2023-24.

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.

Yes. Since the Company's significant source of plastic waste generation is through export of products, EPR is not applicable for those wastes. However, as an importer of goods/ materials that contain plastic components/ wrapped in plastic materials and also for the negligible quantity of plastic wastes that is disposed locally, the Company has obtained EPR under the new guidelines issued by the Ministry of Environment on Extended Producer Responsibility for Plastic Waste.

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

1. a. Measures for well-being of employees

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Employees											
Male	1079	1079	100%	1079	100%	0	0	0	0	475	44.02%
Female	196	196	100%	196	100%	196	100%	0	0	54	27.55%
Total	1275	1275	100%	1275	100%	196	15.37%	0	0	529	41.49%
Other than Permanent Employees											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b. Measures for well-being of workers

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)	
Permanent Workers											
Male	255	255	100%	255	100%	0	0	0	0	100	39.21%
Female	112	112	100%	112	100%	112	100%	0	0	81	72.32%
Total	367	367	100%	367	100%	112	30.51%	0	0	181	49.31%
Other than Permanent Workers											
Male	145	0	0	145	100%	0	0	0	0	72	49.65%
Female	99	0	0	99	100%	0	0	0	0	27	27.27%
Total	244	0	0	244	100%	0	0	0	0	99	40.57%

2. Details of retirement benefits offered to workers & employees, for Current Financial Year & Previous Financial Year: ESI; PF; Gratuity; others, please specify.

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the Authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	28.31%	62.94%	Y	30.09%	66.83%	Y
Others – please specify	-	-	-	-	-	-

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 maintain suitable facilities and infrastructure for persons with disabilities to enable them to effectively discharge their duties in the establishment. We aim to ensure that our physical infrastructure (buildings, furniture, facilities and services in the building/campus) adheres to the accessibility standards given in the Harmonized Guidelines and Space Standards for Barrier Free Built Environment for Persons with Disabilities and Elderly Persons, 2016 and the National Building Code, 2016. In case of facilities that were constructed before the coming into effect the said Code, steps shall be taken to ensure Compliance in a time bound manner. Any new facility that is built, renovated, leased or rented is being evaluated for compliance with accessibility standards at different stages of the building construction and employees facing accessibility issues are provided with dedicated support by way of a reporting mechanism to HR head/ Managing Director.

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.

Yes, the equal opportunity policy is adopted and approved by the Board of Directors.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work	Retention Rate	Return to work	Retention Rate
Male	-	-	-	-
Female*	75%	100%	100%	100%
Total	75%	100%	100%	100%

* Note: While calculating the retention rate for the year, the Company has considered those women employees/ workers who joined back in the year 2021-22 after their maternity leave and have completed one year of service during the year 2022-23. Hence, the retention rate appears higher than the return to work rate.

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)
Permanent Worker	Yes.
Other than Permanent Workers	<ul style="list-style-type: none"> ➤ The units have constituted Health & Safety Committees which has wide representation from all employees/ workers. The Committee conducts regular meetings and inspections to identify any unsafe, unhealthy work conditions and also receives grievances from employees/ workers for time bound resolution. All the grievances are recorded along with action plan in the Health & Safety Committee minutes/ reports. ➤ All the units have constituted Internal Complaints Committee under the Prevention of Sexual Harassment Policy. Any grievances from women employees are handled as per the Policy. ➤ The Company's whistle-blower policy covers all employees and workers (including contractual/fixed term and casual) of the Company, whether engaged on part time or full time basis. Under the whistle-blower policy, a dedicated Ethics Committee looks into all complaints and grievances of employees/ workers with regard to any violation of the Company's policies, codes and statutes applicable to its operations. A dedicated e-mail ID ethics@caplinpoint.net/ ethics@caplinsteriles.net has been created to receive and address all grievances and complaints.
Permanent Employees	
Other than Permanent Employees	

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

Though the Company does not discriminate against employees/ workers who participate in associations/ unions, no such associations/ unions are in existence.

Category	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 or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of Union or Associations (D)	% (D / C)
Total Permanent Employees	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil

8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	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	1079	780	72.28%	780	72.28%	943	655	69.45%	655	69.45%
Female	196	129	65.81%	129	65.81%	160	100	62.50%	100	62.50%
TOTAL	1275	909	71.29%	909	71.29%	1103	755	68.44%	755	68.44%
Workers*										
Male	255	255	100%	255	100%	289	289	100%	289	100%
Female	112	112	100%	112	100%	112	112	100%	112	100%
TOTAL	367	367	100%	367	100%	401	401	100%	401	100%

*Only permanent workers are considered.

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	NO. (B)	% (B/A)	Total (C)	No. (D)	% (D/A)
Employees						
Male	1079	1079	100%	943	943	100%
Female	196	196	100%	160	160	100%
TOTAL	1275	1275	100%	1103	1103	100%
Workers						
Male	255	255	100%	289	289	100%
Female	112	112	100%	112	112	100%
TOTAL	367	367	100%	401	401	100%

*Note: Only permanent workers are considered. Also, the performance evaluation cycle of the Company commences from October of each year and applicable only to those who have joined to the month of June of that year.

10. Health and safety Management

a. Whether an occupational health and safety management system has been implemented by the entity?

Yes. The Company has implemented occupational health and safety management system across its facilities. Our Environment, health and safety policy applies to all R&D Units and Manufacturing units.

Manufacturing Units has implemented unit specific EHS policy which is as per operations and processes of the unit and in line with Occupational Health & Safety objectives. Company has robust fire safety and detection system to address fire risks and in case of any fire incident, the same shall be notified immediately through SMS to the concerned supervisors.

Our Health and safety management system comprises of the following -

i. Written Instructions and safe work procedures:

In all our manufacturing units, EHS policy and procedures have been placed in designated areas in both local language and in English for providing clear safety instructions to the employees.

ii. Trainings

Employees on all levels receive appropriate safety trainings and necessary refresher trainings. Some of the trainings conducted are:

- Chemical safety, handling and spillage response training
- Safety management training along with mock drill
- Fire alarm & emergency response training
- Incident and Accident reporting training
- Personal Protective equipment training



- Environmental awareness training
- Occupational health training
- Biological materials handling training
- Disaster Management and Business Continuity Plan training
- Other training programs specific to unit's operational requirements

iii. Identifying hazards and managing risk

iv. Health and safety committee meetings

v. Emergency preparedness drills

vi. Inspection of premises, equipment, workplaces & work practices

vii. Comprehensive maintenance contracts for all emergency systems like fire protection 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 creation of a safer and healthier workplace depends on the identification of hazards, the evaluation of risks connected with those hazards, and the effectiveness assessments of management measures. For routine activities in both R&D and Manufacturing operations risk assessments such as lab related hazards and process risk related assessment are carried out at regular intervals and before starting any new activity. Assessments carried out includes-

- Qualitative risk assessment – (QCERA) Qualitative chemical exposure risk assessment
- Quantitative risk assessment – (HIRA) Hazard identification risk assessment
- Safety inspection and walkthrough observations of the site including corrective and preventive actions identification
- Comparing and updating SOPs (Standard Operating Procedures) as per the safety standards
- Internal Audits
- Safety Committee meetings
- Availability of Material Safety Data Sheet

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

Yes. Mechanism for incident/near miss incident reporting, investigation and implementation of appropriate corrective measures has been implemented in all the units. Training regarding emergency preparedness and emergency evacuation plan is being given to the employees from time to time along with personal protective equipment and emergency contact details.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Currently, the Company extends non-occupational medical and health care services to employees and workers in tie-up with hospitals and clinical labs where the employees/ workers will be permitted to take periodic health check-ups.

11. Details of the safety related Incidents

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.29	0
	Workers	0.61	0.63
Total recordable work-related injuries	Employees	3	0
	Workers	4	4
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

Note: Record-able work related injuries has been taken to include injuries that are both reportable and non-reportable (first aid cases) under the Factories Act, 1948

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

Company has established mechanisms to ensure the safe and healthy working environment for its employees. EHS policy has been implemented in line with our business objectives and compliance obligations. The measures taken by the Company to ensure health and safety at the workplace are as follow:

- Permit to work system: In manufacturing units, permit-to work system is used to ensure that work is done safely and efficiently. Permits for work execution are prepared by an authorized person (both the issuer and the receiver). Based on safety officer clearance, the work shall be initiated in the work place.
- Qualitative risk assessment – (QCERA) Qualitative chemical exposure risk assessment
- Quantitative risk assessment – (HIRA) Hazard identification risk assessment
- Environment Monitoring and Display boards at place to monitor the emissions, discharge and waste generation
- Standard operating Procedures
- Elaborate change management process
- Safety Committee reviews
- Pre-startup safety review
- Safety inductions before commencement of new activity
- Process specific trainings

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending Resolution at the end of year	Remarks
Working Conditions	49	7	All pending complaints have been resolved since the close of financial year	28	0	Nil
Health & Safety	0	0	Nil	Nil	Nil	Nil

Note: The Complaints as above were collected during the course of Safety and other Committee meetings where the employees/ workers participate. Many of the complaints were actually suggestions for improvements which were taken up and resolved

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%
Working Conditions	100%

*Note: Assessments were carried out by statutory authorities as part of their regular site visits and also by Internal Auditors who regularly cover compliance with statutory requirements as part of their audit.

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.

Manufacturing units have implemented incident management and reporting systems. All incidents are thoroughly investigated for root causes and trainings are provided to employees/ workers to remediate the root causes so that the incidents do not recur. Similarly, for near misses, there are procedures in place to highlight them, investigate and remediate. Initial and periodic inspections of the workplace are carried out to identify new or recurring hazards. Also, regular trainings are conducted with respect to safety and controlling measures about new or recurring hazards. Adequate information on safe work place are made available throughout the units through sign boards and other mechanisms.

PRINCIPLE 4: Business should respect and be responsive to all its stakeholder
1. Describe the processes for identifying key stakeholder groups of the entity.

Company engages with a broad range of stakeholders in its day to day business. Stakeholder engagement also helps to manage risks and opportunities in business operations. The key stakeholders identified by the Company, on the basis of risks and opportunities they present to the Company, are: Employees, Investors, Vendors, Patients, Regulators and Local Communities.

2. List of stakeholder group identified as a key for entity and the frequency engage with each stakeholder group

Stakeholder Group	Whether identified as vulnerable & Marginalized Group (Yes/No)	Channel of communication	Frequency of Engagement (Annually/Half Yearly / Quarterly/ others)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Employees	No	Through regular meetings, projects or operations reviews; one-on-one discussions, video/ audio conferences; counselling	Annually and need based	Career Management and Growth Prospects, Learning opportunities, compensation structure, building a safety culture and inculcating healthy & safe work practices
Investors	No	Through Annual Report, company website, Press Releases, interview by Key Managerial Personnel, Investor Presentations and earnings call	Quarterly and Annually	Financial & operational performance, Business sustainability, Strategy, update on key projects undertaken, communicating growth plans and understanding shareholders expectation

Stakeholder Group	Whether identified as vulnerable & Marginalized Group (Yes/No)	Channel of communication	Frequency of Engagement (Annually/Half Yearly / Quarterly/ others)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Regulators	No	Through audits, filing of statutory records & participation in consultative process	Quarterly, Half-yearly, Annually and need based	Ensure 100% compliance to all laws and participation in policy making initiatives to drive cross-industry sustainability
Vendors	No	Through site inspections/ visits, mails & calls	Annual and need based	Stronger partnerships, driving sustainability in value chain, product quality, ethical conduct and fair business practices
Patients	Yes	Through direct presence in the markets and last mile connectivity through distributors, representatives and pharmacists	Regular	Reaching out to bottom of the pyramid customers with quality products at affordable cost and better availability
Local Communities	Yes	Through community interactions	Annually	Ascertaining the impactful projects that can be taken up as part of the CSR initiatives

Principle 5: Business should respect and promote Human Rights

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 2022-23			FY 2021-22		
	Total (A)	No. employees / workers Covered (B)	% (B / A)	Total (C)	No. employees / workers Covered (D)	% (D / C)
Employees						
Permanent	1275	0*	0	1103	0	0
Other than permanent	0	0	0	0	0	0
Total Employees	1275	0	0	1103	0	0
Workers						
Permanent	367	0*	0	401	0	0
Other than permanent	244	0	0	205	0	0
Total Workers	611	0	0	606	0	0

*Though the Company has not conducted specific training programs covering human rights issues, the Company regularly communicates with the employees on human rights issues like ensuring equality, prevention of sexual harassment, avoiding child labour by posting the relevant policies in the website and in other conspicuous places etc.

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

Category	FY 2022-23					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)
Employees										
Permanent	1275	21	1.64%	1254	98.36%	1103	23	2.09%	1080	97.91%
Male	1079	10	0.92%	1069	99.08%	943	10	1.07%	933	98.93%
Female	196	11	5.62%	185	94.38%	160	13	8.13%	147	91.87%
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent	367	0	0	367	100%	401	0	0	401	100%
Male	255	0	0	255	100%	289	0	0	289	100%
Female	112	0	0	112	100%	112	0	0	112	100%
Other than Permanent	244	0	0	244	100%	205	0	0	205	100%
Male	145	0	0	145	100%	112	0	0	112	100%
Female	99	0	0	99	100%	93	0	0	93	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
BOD*	-	-	-	-
KMP	4	91,27,325	1	13,00,003
Employees other than Directors and key Managerial Personnel	1079	4,54,494	196	2,76,612
Workers**	255	3,02,568	112	2,31,354

*All Non Executive Directors are paid only sitting fees. MD/WTD has been considered as apart of KMP

**Only permanent workers have been considered for the purpose of the calculation of median remuneration/ salary/ wages

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.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues. (Yes/No)

The Company has constituted an Ethics Committee comprising of the following officials:

- i. Managing Director
- ii. Chief Operating Officer
- iii. Chief Financial Officer
- iv. General Counsel & Company Secretary
- v. Head - Human Resources

The Ethics Committee has the following role in respect of any human rights violation issues reported to it:

- i. Conduct the enquiry in a fair and unbiased manner.
- ii. Ensure complete fact-finding.
- iii. Maintain strict confidentiality.
- iv. Decide on the outcome of the investigation, whether an unethical activity has been committed and if so by whom.
- v. Decide on the appropriate course of action - suggested disciplinary action, including dismissal, and preventive measures.
- vi. Minute Committee deliberations and document the final report
- vii. Submit a report to the Audit Committee regarding the effective functioning of the Whistle-blower mechanism, at such intervals as the Committee may specify which shall not be more than six months.

Apart from the Ethics Committee, the Company also has Internal Complaints Committee for addressing Sexual Harassment issues as per Statutory procedure.

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

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

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

The Company has procedure for safeguarding whistle blower from discrimination and harassment. Complainants are protected and no action by way of discrimination, harassment, victimization, suspension, reduction or discontinuation or any other unfair employment practice like threat or intimidation or termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like will be adopted against any employee or third-party on account of his or her making such complainant.

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

Yes. The Company had incorporated the human rights components in key agreement with vendors and suppliers. Also, the Company is subject to various ESG requirements under the contracts it has with its customers.

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties for)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others –	100%
1) Health & Safety	
2) Working Conditions	

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

No corrective actions were necessary.

Principle 6 Business should respect and make efforts to protect and restore Environment

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

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	1,85,72,688	1,88,76,480
Total fuel consumption (B)	8,91,699	7,03,883
Energy consumption through other sources (C)*	31,01,294	11,23,511
Total energy consumption (A+B+C)	2,25,65,681	2,07,03,874
Energy intensity per rupee of turnover	0.0030	0.0031

*Note: The energy consumption through other sources indicates energy generated from renewable sources.

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

Not applicable

3. Disclosures related to water

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	72,022	60,606
(iii) Third party water	9,024.23	9,168.11
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	81,046.23	69,774.11
Total volume of water consumption (in kilolitres)	81,046.23	69,774.11
Water intensity per rupee of turnover	0.000011	0.000010

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

No. Though the Company currently does not have zero liquid discharge mechanism, the ratio of water utilised from recycling to the total water consumed is being constantly improved and the balance water which is not recycled is used for internal gardening, utility and domestic purposes. The Company ensures that the water used for internal gardening, utility and domestic purposes do not contain any substances more than their permitted limits under the pollution control norms. The water used for internal gardening, utility and domestic purposes are treated at the Effluent Treatment Plants before it is used for the said purposes. However, in respect of all the units which are currently being constructed, Zero Liquid Discharge mechanism shall be implemented. All the units have adequate Effluent and Sewage Treatment plants in compliance with the Pollution Control norms.

5. Detail of Air emissions by the entity

Parameter	unit	FY 2022-23	FY 2021-22
NOx	mg/Nm ³	229.55	122.76
SOx	mg/Nm ³	31.67	42.06
Particulate matter (PM)	mg/Nm ³	23.53	20.16
Persistent organic pollutants (POP)	ppm	Nil	Nil
Volatile organic compounds (VOC)	ppm	Nil	Nil
Hazardous air pollutants (HAP)	ppm	Nil	Nil
Others – please specify	ppm	Nil	Nil

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

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	3,224	3,374
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)	<i>Metric tonnes of CO₂ equivalent</i>	20,987	21,330
Total Scope 1 and Scope 2 emissions per rupee of turnover	In kg/ ₹	0.0032	0.0037

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

In order to conduct monthly assessment of the ambient air quality, stack monitoring, noise monitoring, source emissions, Volatile compound monitoring etc. government approved external laboratories are engaged as follows

In Gummidipoondi unit - EHS 360 Labs Private Limited

In Chengalpattu Mahindra World city unit- EHS 360 Labs Private Limited

In Puducherry unit- Chennai Mettex Lab Private Limited.

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

Yes. The Company has plans to reduce greenhouse gas emissions by retrofitting equipments that use fuel to generate power. Also, change in fuel used will be explored to reduce greenhouse gas emissions. In the Gummidipoondi manufacturing unit, as on 31st March, 2023, 48.89% of power utilised was solar power. Similarly, in the Corporate Office, out of the total power consumed, as of 31st March, 2023, 86.47% is from renewable energy source. Increasing the proportion of renewable energy utilization will prevent the depletion of natural resources by reducing the consumption of coal or other natural resources used to generate power. We are looking forward to reduce our dependency on purchased electricity which in turn will have direct impact on our initiatives for incorporating environment friendly and sustainable practices in our operations. Following further actions were taken:

- Installation of heat pump based water heating system which has resulted in an estimated reduction in electricity consumption by 24,145 KWH / Year
- Steam condensate water transferring to the boiler condensate pump capacity increased, which in turn reduces the water makeup of the boiler and fuel consumption.
- Pumping condensate water near to the boiling point reducing fuel consumption during generation of steam.

8. Provide detail of the waste Management by the entity

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	41.89	25.20
E-waste (B)	0.95	NIL
Bio-medical waste (C)	6.31	4.29
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	-	-
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any (G)	52.56	39.81
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	76.05	69.50
Total (A+B + C + D + E + F + G + H)	177.76	138.80
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	47.71	37.67
(ii) Re-used	--	--
(iii) Other recovery operations	--	--
Total	47.71	37.67
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	10.34	5.71
(ii) Landfilling	77.14	70.27
(iii) Other disposal operations	42.57	25.15
Total	130.05	101.13

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.

Wastes generated are categorized under two major heads:

Hazardous waste:

- Spent Solvent waste
- Chemical Solid Waste

- Spent oil
- Used Battery
- E- waste
- Bio medical wastes such as expired/ rejected medicines, used syringes etc

Non Hazardous Waste

- Paper Waste
- Plastic waste

All liquid wastes are collected, packed and stored in leak proof containers so that wastes do not escape and contaminate the environment. Generated wastes are sent for recycling or disposed for treatment within the stipulated time as per applicable rules through authorized disposal and recyclers. E-waste broadly includes computers, servers, scanners, PSs, Air conditioners etc. All such E-wastes are disposed through registered E-waste vendors or disposed through buy back method. For spent batteries, the same are disposed of by way of buy back and replacement arrangement with the supplier of batteries.

For FY23-24, the Company is initiating the disposal of Hazardous Waste to AFRF (Alternate Fuel Resource Facility) for reducing the land fill and incineration quantity and to avoid land contamination and Air pollution. In AFRF, disposed hazardous waste are reprocessed and sent to cement factories for using as fuel.

The Company has long term agreements with authorised recyclers who manage the disposal and recycling processes of hazardous wastes/ E-wastes and Bio Medical wastes in line with regulations. The standard operating procedure for handling liquid and solid waste at all the units have been implemented which outlines the segregation of waste as per standard guidelines.

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:

Not Applicable as none of our units are at any ecologically sensitive Areas.

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

Requirement for carrying out environmental impact assessment did not arise during the current financial year.

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.

Yes. The Company is compliant with the applicable environmental law / regulations / guidelines.

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

1. a. Number of affiliation with trade and Industry Chamber/Associations

The company is member of total 7 trade and industry chambers/ associations

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Drug Manufacturers Association	National
2	Pharmaceuticals Manufacturers Association of Tamil Nadu	State
3	Pharmaceutical Export Promotion Council	National
4	Federation of Indian Exports Organization	National
5	Confederation of Indian Industries	National
6	PDMA – Pondicherry Drug Manufactures Association	State
7	Hindustan Chamber of Commerce	National

2. Provide detail of the corrective action taken or underway on any issues related to anti- competitive conduct by the entity based on adverse orders from regulatory authorities: Company has not been in any issue related to anti – competitive conduct.

No such instance during the financial year.

Principle 8 Businesses should promote inclusive growth and equitable development

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

Not Applicable

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

Not applicable

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

The Company interacts with local community on a regular basis through formal and informal communication channels.

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	7.20%	2.49%
Sourced directly from within the district and neighbouring districts	47.92 %	45.73 %

Principle 9 Businesses should engage with and provide value to their consumers in a responsible manner

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

In markets like Latin America, the Company primarily exports the pharmaceutical products it manufactures to its Subsidiaries situated in multiple countries in the region. As such, the teams in the Subsidiaries are tasked with the responsibility of gathering any grievances from the consumers and receive their complaints and communicate it to the Company for speedy redressal. The Company has a standard policy and procedure of dealing with all such consumer complaints in a time bound manner. In the regulated markets, the receipt and redressal of any consumer complaint is handled as per contractual provisions with the front end partners.

For handling market complaints from Regulated markets also Standard Operating Procedures are in place through Quality Assurance department, Regulatory Affairs department and external Pharmacovigilance team.

In both the cases, the Quality Assurance department is responsible for receiving, logging, initiating investigation, selection of the cross functional team, completing investigations, notifying relevant stakeholders as need be (as per the customer quality agreement terms), implementation of corrective and preventive actions, responding to complainant and maintain the product complaint files.

The external Pharmacovigilance team shall be responsible to investigate complaints related to Adverse Drug Reaction / Adverse Drug Events and provide a report on the investigation to the head Regulatory Affairs. For the purposes of investigation, respective customer help or external pharmacovigilance services may be utilized. The scope of services of Pharmacovigilance team shall encompass all the deliverables coming under Individual Case Safety Reporting processing (ICSR processing), as follows:

- Literature screening activity
- Case Processing services consisting of:
 - a. Triage, Case Processing, Quality Review & Medical Review and expedited reporting.
 - b. Literature search, analysis and reporting of literature cases.
- Aggregate Reports: Development Safety Update Report (DSURs), Quarterly Periodic Adverse Drug Experience Reports (PADERs) and Periodic Safety Update Reports (PSURs)/ Periodic Benefit Risk Evaluation Reports (PBRERs).
- Clinical overviews (COs).

- Signal Management and Signal reports.
- Risk Management Reports.
- Call Centre Management Support

Regulatory Affairs department shall be responsible to assess the impact from the regulatory aspect and also responsible for field alert / notification to respective health authority/qualified persons for critical failures related to complaint handling.

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

	As a percentage of total turnover
Environment and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable

3. Number of consumer complaints in respect of the following

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data Privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber Security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of Essential Services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
other	11	0	Nil	23	0	Nil

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

	Number	Reason of recall
Voluntary recalls	1	The recall was initiated during the financial year 2021-22 arising out of failure of a product in Long term stability study to meet the product specifications and this recall was fully completed in financial year 2022-23. However, there was no adverse event associated with this recall as the recall was made voluntarily.
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.

The company has Personal Data Protection and Privacy Policy which provides the framework for the cyber security risks related to the data privacy. The policy is available at the link at <https://www.caplinpoint.net/index.php/corporate-governance/>.

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.

Apart from the product recall which was detailed in Point No. 4, there were no other instances of product recall/ quality issues/ privacy or cyber security breach requiring corrective action as at the end of the financial year. There was also no penalty levied or action taken by regulatory authorities on safety of products/ services. All remedial actions were taken to avoid recurrence of the product recall.