

SASTASUNDAR VENTURES LIMITED

Azimganj House, 2nd floor,
7 Abanindra Nath Thakur Sarani (Formerly Camac Street),
Kolkata – 700017, India. Tel: +91 33 2282 9330; Fax: +91 33 2282 9335
Email: info@sastasundar.com; Website: www.sastasundarventures.com
CIN: L65993WB1989PLC047002

Date: 06-09-2024

To
The General Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai – 400 001
BSE Scrip Code: 533259

Manager - Listing
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Mumbai – 400 051
NSE Symbol: SASTASUNDR

Subject: Business Responsibility and Sustainability Report of the Company for the FY 2023-24

Dear Sir/Madam,

Pursuant to the Regulation 34 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Business Responsibility and Sustainability Report ('BRSR') of the Company for the Financial Year 2023-24.

The Business Responsibility and Sustainability Report is also available on the Company's website at www.sastasundarventures.com under Investor Relation.

Kindly take the aforesaid information on record.

Thanking you,

Yours faithfully,

For **Sastasundar Ventures Limited**

Pratap Singh
Company Secretary & Compliance Officer
M. No. A24081

Encl: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Annexure VI

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT For the financial year 2023-24

SECTION A: GENERAL DISCLOSURES

I Details of the listed entity				
1.	Corporate Identity Number (CIN) of the Listed Entity	L65993WB1989PLC047002		
2.	Name of the Listed Entity	SASTASUNDAR VENTURES LIMITED		
3.	Year of incorporation	06/06/1989		
4.	Registered office address	Azimganj House, 2nd Floor, 7 Abanindra Nath Thakur Sarani (Formerly Camac Street), Kolkata - 700017		
5.	Corporate address	Azimganj House, 2nd Floor, 7 Abanindra Nath Thakur Sarani (Formerly Camac Street), Kolkata - 700017		
6.	E-mail	investors@sastasundar.com		
7.	Telephone	+91 33 2282 9330		
8.	Website	www.sastasundarventures.com		
9.	Financial year for which reporting is being done	2023-2024		
10.	Name of the Stock Exchange(s) where shares are listed	BSE & NSE		
11.	Paid-up Capital	Rs 3181.05 Lakhs		
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. Banwari Lal Mittal (DIN 00365809) Chairman & Managing Director Tel: 033 22829330 Email: investors@sastasundar.com		
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)	Consolidated Basis		
14.	Name of Assurance Provider	Not Applicable		
15.	Type of Assurance Obtained	Not Applicable		
II Products/services				
16.	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	Sale of traded goods (medicines and OTC products)	Wholesale trading of pharmaceutical and OTC products	98.26%
17.	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	Wholesale of pharmaceutical and medical goods Wholesale trade of other OTC products	46497 46901	98.26%
	2	Other Financial Service activities	64990	0.03%
III Operations				
18.	Number of locations where plants and/or operations/offices of the entity are situated			
	Location	Number of plants	Number of offices	Total
	National	-	3 (Note)	3
	International	-	-	-
	Note: All three office are located at Kolkata. Apart from this, there are 5 fulfilment centres including 1 represented above.			

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

19	Markets served by the entity	
a.	Number of locations	
	Locations	Number
	National (No. of States)	PAN India
	International (No. of Countries)	0
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	
	Nil	
c.	A brief on types of customers	
	Sastasundar Ventures Limited is a Core Investment Company exempted from registration with the Reserve Bank of India. 90% of the funds are invested in the subsidiaries of the Company. Sastasundar Healthbuddy Limited is a subsidiary engaged in wholesale business to support the seller pharmacy network of Flipkart Health+. Sastasundar Healthbuddy Limited is managing the supply chain of medicine and wellness products. Retailer Shakti Supply Chain Pvt. Ltd. supplies medicine, wellness products and FMCG products to retail pharmacies and local kirana stores and serves National B2B customers.	

IV. Employees

20	Details as at the end of Financial Year	2023-24
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)	941	855	90.86%	86	9.14%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)*	941	855	90.86%	86	9.14%
* Includes employees of subsidiaries.						
WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-
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)	1	1	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	1	1	100%	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

21	Participation/Inclusion/Representation of women –			
		Total (A)	No. and percentage of Females	
			No. (B)	% (B / A)
	Board of Directors	7	3	42.86%
	Key Management Personnel	3	1	33.33%
Note: The figures provided pertains to listed entity.				

22	Turnover rate for permanent employees and workers									
	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Total	Male	Female	Total	Male	Female	Total	
	Permanent Employees	56%	63%	57%	48%	69%	50%	52%	77%	56%
	Permanent Workers	-	-	-	-	-	-	-	-	-

V	Holding, Subsidiary and Associate Companies (including joint ventures)			
23 (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	Microsec Resources Private Limited	Subsidiary	100%	Yes
2	Bharatiya Sanskriti Village Private Limited	Subsidiary	100%	
3	Genu Path Labs Limited	Subsidiary	72.14%	
4	Happymate Foods Limited	Subsidiary	72.14%	
5	Innogrow Technologies Limited	Subsidiary	100%	
6	Myjoy Technologies Private Limited	Subsidiary	100%	
7	Retailer Shakti Supply Chain Private Limited	Subsidiary	72.14%	
8	Sastasundar Healthbuddy Limited	Subsidiary	72.14%	
9	Microsec Wealth Management Limited	Subsidiary	100%	
10	Flipkart Health Limited (Formerly Sastasundar Marketplace Limited)	Associate	24.90%	No

VI	CSR Details	
24 (i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	No
	Turnover (in Rs.)	1,18,15,349
	Net worth (in Rs.)	2,72,52,86,879
VII	Transparency and Disclosures Compliances	
25	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, https://www.sastasundarventures.com/Investor_Corporate?id=1#	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)		Nil	Nil	Nil	Nil	Nil	Nil
Shareholders		Nil	Nil	Nil	Nil	Nil	Nil
Employees and workers		Nil	Nil	Nil	Nil	Nil	Nil
Customers		Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners		Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

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

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	Technology	Opportunity	The entity through its subsidiary undertakes customer engagement with customers through digital communication platform and able to reach customers without having any physical presence.	-	Positive implication
2	Cyber attack	Risk	The entity and its subsidiary undertakes business through digital platform which is exposed to cyber-attack / hacking.	The concerned entity plans to regularly update its digital application software. Proper firewall, data loss prevention system in place.	Negative implication
3	Employee & workforce wellbeing	Opportunity	The entity provides emphasis on employee and workforce wellbeing to achieve sustainability and success of the organization.	-	Positive implication

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

4	Corporate Governance	Opportunity	Good corporate governance promotes ethical business practices, which ultimately leads to financial stability and the potential to attract investors. It involves striking a balance between the interests of various stakeholders who contribute to the growth of the business, such as shareholders, senior management, suppliers, financiers, the government and the community.	-	Positive implication
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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.

Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.sastasundarventures.com/Investor_Corporate?id=1#								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	The Policies referred above imbibes the prescribed NGRBC Principles and the Company expects its stakeholders to adhere to the same in all their dealings.								
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.	Nil								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	As the Company and its subsidiaries are operating in digital space and does not have any adverse impact on environment of its operations. However, the Company has initiated efforts to contribute in the areas of energy and environment sustainability								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	-	-	-	-	-	-	-	-	-
Governance, leadership and oversight									

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 besocially, 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	-	-	-
Key Managerial Personnel	1	Code of Conduct, HR Policy, Data Privacy, Induction, POSH Policy and others	100%
Employees other than BoD and KMPs	Total 80 Training Programmes conducted between April, 2023 to March, 2024	Code of Conduct, HR Policy, Data Privacy, Induction, POSH Policy and others	100%
Workers	-	-	-
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	Principle 1	BSE Limited and National Stock Exchange of India Limited	Fine Amount of Rs 2,65,500/- levied on the Company by each Stock Exchange	Violation of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Delay in submission of Financial Results	No, fine amount was paid by the Company.
	Principle 1	Registrar of Companies, West Bengal and Adjudicating Officer	Penalty of Rs. 40,000 (in total) imposed on Company and its officers in default. (Rs. 25,000/- levied on the Company and Rs. 5,000/- each on three officers in default).	Penalty under Section 454 of the Companies Act, 2013 read with Rule 3 of the Companies (Adjudication of Penalties) Rules, 2014 for violation of provisions of Section 118 of the Companies Act, 2013.	No, penalty amount was paid by the Company and officers in default.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA		NA
Punishment	NA	NA	NA		NA
	Apart from above, no fines, penalties, punishments, awards, compounding fees or settlement amounts were paid by the Company or by Directors/ KMPs to regulators/ law enforcement agencies/ judicial institutions in the financial year.				
3	Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed. No such instances.				
4	Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy. Yes, anti-corruption or anti-bribery policy is included in the Code of Conduct and Ethics policy of the Company and posted at the website of the Company at weblink https://www.sastasundarventures.com/Pdf/SVL_Code%20of%20Conduct%20and%20Ethics_updated.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: No law enforcement agency has taken any disciplinary action against any Directors, KMPs, employees, or workers for charges related to bribery or corruption during the current and previous financial years.				
6	Details of complaints with regard to conflict of interest: No complaints have been received in relation to conflict of interest against the Directors and KMPs during the current and previous financial year.				
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. The Board has taken note of the aforesaid violations and advised the management to take sufficient care in future and ensure that there should not be such delay in compliance in future. Further, now the Company is in compliance with the Regulation 33 of the SEBI (LODR) Regulations.				
8	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:				
	Particulars	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number of days of accounts payables	13		22	
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:				

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	99.78%	99.68%
	b. Number of dealers / distributors to whom sales are made	17,369	7,834
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	25.81%	25.69%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.00%	0.00%
	b. Sales (Sales to related parties / Total Sales)	0.00%	0.26%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances) *	0.20%	1.06%
	d. Investments (Investments in related parties / Total Investments made)*	44.25%	78.19%

*Total Loans & Advances given to related parties and Investments in related parties represent Outstanding Balances as on 31 March, 2024 and 31 March, 2023 respectively.

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.		
	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
	R&D	Nil	Nil
	Capex	Nil	Nil
2	a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?		
	Not applicable		
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.		
	Not applicable		
4	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.		
	Not applicable		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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	855	-	-	379	44.33%	-	-	-	-	-	-
Female	86	-	-	44	51.16%	8	9.3%	-	-	-	-
Total	941	-	-	423	44.95%	8	0.85%	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

1 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	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

1 c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:											
Particular						FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)			
Cost incurred on well- being measures as a % of total revenue of the Company #						0.04%		0.09%			
# Revenue from Operations has been considered											

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

2	Details of retirement benefits, for Current FY and Previous Financial Year.						
Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year			
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	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/NA)	
PF	92%	NA	Y	92%	NA	Y	
Gratuity	100%	NA	NA	100%	NA	NA	
ESI	60%	NA	Y	66%	NA	Y	
Others – please specify	NA	NA	NA	NA	NA	NA	

3	<p>Accessibility of workplaces</p> <p>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.</p> <p>Yes, the premises / offices of the Company is accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016</p>																									
4	<p>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.</p> <p>The Company is committed to being an equal opportunity employer and ensures an inclusive workplace for all. The Company treats its employees with respect and dignity. The Company believes in providing equal opportunity to all its employees and does not discriminate any of its employees on the basis of their race, gender, caste, etc.</p>																									
5	<p>Return to work and Retention rates of permanent employees and workers that took parental leave.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Permanent Employees</th> <th colspan="2">Permanent workers</th> </tr> <tr> <th>Return to work rate</th> <th>Retention rate</th> <th>Return to work rate</th> <th>Retention rate</th> </tr> </thead> <tbody> <tr> <td>Male</td> <td>100%</td> <td>100%</td> <td>-</td> <td>-</td> </tr> <tr> <td>Female</td> <td>100%</td> <td>100%</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total</td> <td>100%</td> <td>100%</td> <td>-</td> <td>-</td> </tr> </tbody> </table>			Permanent Employees		Permanent workers		Return to work rate	Retention rate	Return to work rate	Retention rate	Male	100%	100%	-	-	Female	100%	100%	-	-	Total	100%	100%	-	-
	Permanent Employees			Permanent workers																						
	Return to work rate	Retention rate	Return to work rate	Retention rate																						
Male	100%	100%	-	-																						
Female	100%	100%	-	-																						
Total	100%	100%	-	-																						
6	<p>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.</p> <table border="1"> <tr> <td>Permanent Workers - No</td> <td rowspan="4">Yes, Company's Human Resources team engages with its employees on regular basis to address their grievances.</td> </tr> <tr> <td>Other than Permanent Workers - No</td> </tr> <tr> <td>Permanent Employees - Yes</td> </tr> <tr> <td>Other than Permanent Employees - No</td> </tr> </table>		Permanent Workers - No	Yes, Company's Human Resources team engages with its employees on regular basis to address their grievances.	Other than Permanent Workers - No	Permanent Employees - Yes	Other than Permanent Employees - No																			
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Other than Permanent Workers - No																										
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Other than Permanent Employees - No																										
7	<p>Membership of employees and worker in association(s) or Unions recognized by the listed entity:</p> <p>The Company does not have any association(s) or Unions and thus there are no membership of employees as such.</p>																									
8	<p>Details of training given to employees and workers:</p>																									

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
Employees										
Male	855	388	45.38%	388	45.38%	987	454	46%	454	46%
Female	86	11	12.79%	11	12.79%	124	59	47.58%	59	47.58%
Total	941	399	42.40%	399	42.40%	1111	513	46.17%	513	46.17%
workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Current Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (c)	No. (D)	% (D / C)
Employees						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

10	Health and safety management system:
	a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?
	Health and safety management framework is in place. Employees are trained on safety aspects.
	b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
	NA
	c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
	NA
	d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
	Yes

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11	Details of safety related incidents, in the following format:			
	Safety Incident/ Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
		Workers	-	-
	Total recordable work-related injuries	Employees	-	-
		Workers	-	-
	No. of fatalities	Employees	-	-
		Workers	-	-
	High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
		Workers	-	-
12	Describe the measures taken by the entity to ensure a safe and healthy work place.			
	The entity ensures a safe and healthy workplace through incident reporting, fire safety training, etc.			
13	Number of Complaints on the following made by employees and workers:			

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14	Assessments for the year:	
	Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
	Health and safety practices	NA
	Working Conditions	NA
15	Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions. - NA	

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.
	The company has mapped its internal and external stakeholders as follows: employees, technical collaborators, service provider, shareholders, regulatory authorities and members of the society who are directly or indirectly affected by the Company's operations.
2	List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	E mail, SMS, Letters, Notices, Quarterly Financial Results, Annual Report, Physical/ Virtual Meetings, Newspaper, Company Website, Stock Exchanges and other statutory authority	Regularly at such intervals as per requirements specified under the Companies Act and SEBI (LODR) Regulations	Disseminating and sharing of information with the shareholder such as Financial and Non-financial report sharing.
Employees	No	E mail, Meetings in online and off-line modes, Training programme etc.	As per requirement	Code of Conduct, Cyber Security, POSH Awareness, Appraisals etc.
Customers	No	Email, SMS, advertisement, website, social media, participation	Engagement throughout the year as per plan.	Offers, Intent of Business

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 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	941	941	100%	1111	1111	100%
Other than permanent	-	-	-	-	-	-
Total Employees	941	941	100%	1111	1111	100%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Employees	-	-	-	-	-	-

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	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	941	497	52.82%	444	47.18%	1111	242	21.78%	869	78.22%
Male	855	449	52.51%	406	47.49%	987	232	23.51%	755	76.49%
Female	86	48	55.81%	38	44.19%	124	10	8.06%	114	91.94%
Other than permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3 a 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
Board of Directors (BoD)	4	No remuneration except sitting fees to Independent directors	3	No remuneration except sitting fees to Independent directors
Key Managerial Personnel	1	1438999	1	2889397
Employees other than BoD and KMP	855	289930	86	281464
Workers	-	-	-	-

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	8.10%	9.64%

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, there are committees comprising members from management and departmental heads to safeguard and protect human rights. The Company follows the philosophy of respecting the dignity of all individuals. Prevention of Sexual Harassment (POSH) Committees are also in place. In addition to the above, the Company has a Vigil Mechanism Policy akin to the Whistle Blower Policy which is available at the official website of the Company at the weblink <https://www.sastasundarventures.com/Pdf/SexualHarassmentPolicySastasundar.pdf>

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

Essential Indicators				
1	Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:			
	Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	From renewable sources			
	Total electricity consumption (A)	KJ	-	-
	Total fuel consumption (B)	KJ	-	-
	Energy consumption through other sources (C)	KJ	-	-
	Total energy consumption from renewable sources (A+B+C)	KJ	-	-
	From non-renewable sources			
	Total electricity consumption (D)	KJ	1649346948	1375081201
	Total fuel consumption (E)	KJ	-	-
	Energy consumption through other sources (F)	KJ	-	-
	Total energy consumption from non-renewable sources (D+E+F)	KJ	-	-
	Total energy consumed (A+B+C+D+E+F)	KJ	-	-
	Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	KJ/ Rs.	0.12	0.13
	Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	KJ/ Rs.	0.12	0.13
	Energy intensity in terms of physical output	KJ	-	-
	Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-
	Note: No independent assessment/ evaluation/assurance has been carried out by an 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? (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	Provide details of the following disclosures related to water, in the following format:			
	Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	Water withdrawal by source (in kilolitres)			
	(i) Surface water		-	-
	(ii) Groundwater		-	-
	(iii) Third party water		-	-
	(iv) Seawater / desalinated water		-	-
	(v) Others (Harvested Rainwater)		-	-
	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		-	-
	Total volume of water consumption (in kilolitres)		-	-
	Water intensity per rupee of turnover (Water consumed / turnover in INR)		-	-
	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/INR)*PPP		-	-
	Water intensity in terms of physical output (KL/MT)		-	-
	Water intensity (optional) – the relevant metric may be selected by the entity		-	-
	Note: Our operations does not require any water except for normal consumption by employees. Thus, the above data are not applicable.			

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4	Provide the following details related to water discharged:		
	Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	Water discharge by destination and level of treatment (in Kilolitres)	-	-
	(i) Surface water	-	-
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
	(ii) Groundwater	-	-
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
	(iii) To Seawater	-	-
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
	(iv) Sent to third parties	-	-
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
	(v) Others	-	-
	- No treatment	-	-
	- With treatment – please specify level of treatment	-	-
	Total water discharged (in Kiloliters)	-	-
	Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No		
5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. – Not applicable		
6	Please provide details of air emissions (other than GHG emissions) by the entity Not applicable		
7	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity Not applicable		
8	Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. No		
9	Provide details related to waste management by the entity. The subsidiary company, Sastasundar Healthbuddy Limited has engaged the services of West Bengal Waste Management Limited (a division of M/s Ramky Enviro Engineers Ltd.) for disposal of waste generated at its premises. The subsidiary company, Sastasundar Healthbuddy Limited has also engaged the services of Hulladek Recycling Private Limited for recycling/ disposal and management of electronic waste except liquid waste.		
10	Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes. The subsidiary company, Sastasundar Healthbuddy Limited has engaged the services of West Bengal Waste Management Limited (a division of M/s Ramky Enviro Engineers Ltd.) for disposal of waste generated at its premises. The subsidiary company, Sastasundar Healthbuddy Limited has also engaged the services of Hulladek Recycling Private Limited for recycling/ disposal and management of electronic waste except liquid waste.		
11	If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity, hotspots, forests, coastal regulation zones, etc.) where environmental approvals / clearances are required, please specify details. Not applicable		
12	Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year Not applicable		
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). If not, provide details of all such non-compliances.		

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The Entity strictly adheres to all relevant environmental laws, regulations and guidelines in India. The subsidiary company, Sastasundar Healthbuddy Limited has obtained consent to operate under Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act from West Bengal Pollution Control Board.

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.		
	Two		
	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 Chamber of Commerce	National
	2	Merchant Chamber of Commerce	State
2	Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.		
	There are no instances of adverse orders from regulatory authorities for anti-competitive conduct.		

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators	
1	Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
	Nil
2	Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity
	Nil
3	Describe the mechanisms to receive and redress grievances of the community.
	The grievances or concerns can be sent over email or in writing by post at Company's address. As per the process, if any grievance is received, the same shall be properly enquired by the competent team/ officer and resolved promptly to the satisfaction of the aggrieved.
4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:
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:

Location *	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	-	-
Semi-urban	-	-
Urban	50.53%	51.29%
Metropolitan	49.47%	48.71%
* Locations has been categorized as per RBI Classification System – rural/ semi-urban / urban / metropolitans		

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.
	Not applicable as the Company does not have any product.
2	Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:
	Not applicable as the Company does not have any product.
3	Number of consumer complaints

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	None
4	Details of instances of product recalls on account of safety issues:
	Not applicable
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 entity have a framework on cyber security and risks related to data privacy. The Board has adopted a Risk Management Plan for the Company which includes inter alia identification of elements of risks, which covers cyber security. The Board of Directors has constituted a Risk Management Committee for laying down risk assessment and minimization procedures. A Risk Management Plan, inter alia covering cyber security, has been devised which is monitored and reviewed by the Committee.
6	Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.
	No cases relating to cyber security and data privacy were raised during the reporting year.
7	Provide the following information relating to data breaches:
	a. Number of instances of data breaches: NIL
	b. Percentage of data breaches involving personally identifiable information of customers: NIL
	c. Impact, if any, of the data breaches: Not Applicable