

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Pursuant to regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## SECTION A- GENERAL DISCLOSURES

### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the listed entity	L65100MH1985PLC036896
2. Name of the listed entity	NDL Ventures Limited (Formerly known as NXTDIGITAL Limited)
3. Year of incorporation	1985
4. Registered office address	IN CENTRE, 49/50 MIDC, 12th Road, Andheri (East), Mumbai (MH) - 400 093.
5. Corporate address	IN CENTRE, 49/50 MIDC, 12th Road, Andheri (East), Mumbai (MH) - 400 093.
6. E-mail ID	<a href="mailto:investors@ndlventures.in">investors@ndlventures.in</a>
7. Telephone	+91 22 2820 8585
8. Website	<a href="http://www.ndlventures.in">www.ndlventures.in</a>
9. Financial year for which reporting is being done	2022-2023
10. Name of the Stock Exchange(s) where shares are listed	Equity Shares are listed on the BSE Limited and the National Stock Exchange of India Limited.
11. Paid-up Capital	₹ 33,67,16,210/-
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. Amar Chintopanth (DIN : 00048789), Whole-Time-Director & CFO Phone: 022 28208585 Email Id: <a href="mailto:amar.chintopanth@ndlventures.in">amar.chintopanth@ndlventures.in</a>
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Disclosures made in this report are on Standalone basis

### 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	Financial Services (Please refer the below Note)	Please refer the below Note	100%

**Note:** Merger of Hinduja Leyland Finance Limited, a NBFC Company into the Company has been proposed subject to shareholders and regulatory approvals. With this merger, the Company will have primary business activity as financial services and allied activities. In view of the same, object clause of the Memorandum of Association of the Company was altered to include new object clauses which enables the Company to carry on business of providing financial services with the approval of shareholders and the Registrar of Companies/Ministry of Corporate Affairs. The Company is in the process of obtaining registration with the relevant authority(ies). For details, please refer para on "Scheme of Arrangements" and "Alteration of object clause of Memorandum of Association of the Company" provided in the Boards' Report.

During the year ended March 31, 2023, the Company placed surplus cash balances with the organizations as inter-corporate deposits and has earned interest on the same. Apart from this, there was no major source of income to the Company.

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	Financial services activities, except insurance and pension funding	64990	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	0	1	1
International	0	0	0

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	01 (Maharashtra)
International (No. of Countries)	0

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

Not applicable as there was no export of any goods/services.

c. A brief on types of customers

As the Company proposes to be engaged in providing financial services, the plan is to provide reliable and affordable financial services to enterprises and retail customers.

### IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
<b>Employees</b>						
1	Permanent (D)	4	3	75.00%	1	25.00%
2	Other than Permanent (E)	0	0	0.0%	0	0.0%
3	Total employees (D + E)	4	3	75.00%	1	25.00%
<b>Workers</b>						
1	Permanent (F)	0	0	0.0%	0	0.0%
2	Other than Permanent (G)	0	0	0.0%	0	0.0%
3	Total Workers (F + G)	0	0	0.0%	0	0.0%

b. Differently abled Employees and workers:

Not applicable as there was no differently abled employee in the Company as on March 31, 2023.

19. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No. (B)	%(B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	2	0	0.00%

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

	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	Major business of the Company demerged with Hinduja Global Solutions Limited along with concomitant rights, obligations, assets, liabilities, manpower etc. under sanctioned scheme of arrangement by NCLT vide its Order dated November 11, 2022 with effect from appointed dated specified in the scheme i.e. February 1, 2022. Accordingly, turnover rate for permanent employees is not measurable appropriately.						Nil	Nil	Nil
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

## 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)
Nil				

## VI. CSR Details

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

Yes

(ii) Turnover (in ₹) - ₹ 2,52,10,561/-

(iii) Net worth (in ₹) - ₹ 67,89,36,999/-

## VII. Transparency and Disclosures Compliances

## 23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23		Remarks	FY 2021-22	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				
Communities *	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders **	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Employees and workers***	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers****	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain partners *	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	Not Applicable	Nil	Nil	Nil	Nil	Nil	Nil

**Note:** \*No complaints has been received from communities and value chain partners during FY 2021-22 and FY 2022-23. Complaints / Grievances from Value Chain Partners are addressed by relevant Departments on a case-to-case basis. Policies & grievance redressal mechanism are accessible on <http://ndlventures.in/investors/corporate-policies/>

\*\*The Company has appointed Registrar and Share Transfer Agent (RTA) to look into the grievances/complaints of the shareholders. In addition to it, the Company has designated email Id [investors@ndlventures.in](mailto:investors@ndlventures.in), where the shareholders can send their grievances/complaints.

\*\*\*The details of the grievance redressal mechanism for employees and workers are provided in Principle 3, point No. 6.

\*\*\*\* The mechanism for customers grievance redressal is provided in Principle 9, point No. 1.

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	GHG Emissions	Risk	Electricity and fuel consumption is an energy-intensive activity and generates direct and indirect greenhouse gas (GHG) emissions, including carbon dioxide and methane from fuel use. Uncontrolled pollutants and emissions during operation and associated activities impose legal and environmental risks for the Company	The Company prioritizes sustainable practices and recognize the importance of mitigating greenhouse gas (GHG) emissions.	Negative
2	Climate Change	Risk	Climate change events pose physical risks such as floods and wildfires or transitional risks such as mandatory use of renewable energy regulations. Such events can potentially impact the business. Hence, provide an opportunity to assess and mitigate such risks	The Company’s risk mitigation approach for climate change includes assessing and managing the environmental impact of its operations.	Negative
3	Data Security and Privacy	Risk	Companies are assessed based on the amount of personal data they collect, their exposure to evolving or increasing privacy regulations, their vulnerability to potential data breaches, and their data protection systems.	To mitigate data security and privacy risks, the Company has implemented measures such as strong access controls, encryption of sensitive data, regular security audits and employee training on data handling practices.	Negative

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	Employee Wellbeing	Risk	Higher employee retention rates convey good Company's policies and practices. However, a high attrition rate indicates low employee satisfaction to investors. Ensuring employee well-being can boost employee morale and reduce hiring and on boarding costs.	The Company focuses on implementing regular health check-ups, promoting work-life balance, offering health support services, and creating a safe and inclusive work environment to ensure the overall well-being and productivity of employees.	Negative
5	Corporate Governance	Risk	Businesses are assessed based on their performance across all key governance issues, which include ownership & control, accounting, business ethics, and tax transparency. This topic examines the effect that a company's corporate governance and business ethics practices have on its shareholders and other investors.	Our mitigation approach for corporate governance involves implementing robust internal controls, conducting regular audits, ensuring compliance with regulatory requirements, fostering a culture of transparency and accountability, and prioritizing strong risk management practices to safeguard stakeholders' interests	Negative
6	Business Ethics	Risk	The key issue relevant to business ethics and management of business ethics issues such as fraud, executive misconduct, corrupt practices, money laundering, or anti-trust violations. Ethics violations can lead to police investigations, hefty fines, settlement costs, and damage to reputation.	The Company ensures ethical practices by implementing a comprehensive risk mitigation approach. We conduct regular training sessions to promote ethical behavior among employees, enforce strict compliance measures, establish strong internal controls, and conduct thorough due diligence on clients. This ensures the protection of our reputation and the trust of our stakeholders.	Negative

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)
7	Regulatory Compliance	Risk	<p>Regulatory compliance is of crucial importance for corporations as it helps to ensure that they are operating within the legal and ethical boundaries set by government agencies and industry standards. Failure to comply with these regulations can result in significant financial and reputational consequences for the corporation, including fines, legal action, and damage to their brand and customer trust.</p> <p>We ensure adherence to all applicable laws and regulations, maintain accurate documentation, conduct regular internal audits, provide training to employees, and engage with regulatory authorities to stay updated on evolving requirements.</p>	<p>The Company ensures adherence to all applicable laws and regulations, maintain accurate documentation, conduct regular internal audits, provide training to employees, and engage with regulatory authorities to stay updated on evolving requirements.</p>	Negative
8	Fraud Risk Management	Risk	<p>As a Company, the management of fraud risk is of paramount importance. Fraud can cause significant financial losses and damage the reputation of the Company, leading to loss of customer trust and confidence</p>	<p>The Company implements a robust risk mitigation approach for fraud management. We conduct regular internal audits, establish strong internal controls, promote ethical behavior, and provide ongoing training to employees. By prioritizing proactive measures, we ensure the safety and trust of our stakeholders.</p>	Negative

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="http://ndlventures.in/investors/corporate-policies/">http://ndlventures.in/investors/corporate-policies/</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Not Applicable (Due to demerger of major business of the Company, there is no value chain partner, hence, not applicable)								
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.	National Guidelines on Responsible Business Conduct (NGRBC)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	No								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> )	The Company is into the service industry, therefore major ESG related challenges are not there.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Amar Chintopanth (DIN : 00048789), Whole Time Director & CFO Phone: 022 28208585 Email Id: <a href="mailto:amar.chintopanth@ndlventures.in">amar.chintopanth@ndlventures.in</a>								
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.	Mr. Amar Chintopanth (DIN : 00048789), Whole Time Director & CFO Phone: 022 28208585 Email Id: <a href="mailto:amar.chintopanth@ndlventures.in">amar.chintopanth@ndlventures.in</a>								
10. Details of Review of NGRBCs by the Company:									

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	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	Relevant policies of the company are reviewed periodically or on a need basis by the concerned Department Head / Senior Management Personnel / Respective committees & placed before the Board for approval as and when required. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies & procedures are implemented.									Ongoing Basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The status of compliance with all applicable statutory requirements is reviewed on a quarterly basis by the Board. Quarterly Compliance Certificate on applicable laws is provided by respective department heads and placed before the Board by the Company Secretary.									Ongoing Basis								
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.	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	1	2	3	4	5	6	7	8	9									
	The compliance department of the Company monitors the adherence to implementation of policies mandated by Regulator. Policies are reviewed by the Audit Committee and Board from time to time.																	

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

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



**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

**Essential Indicators**

- Percentage covered by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	The Directors are regularly updated by the Management on significant developments concerning the Company, industry, business model, risk metrics, and mitigation measures. Independent Directors receive an induction session on their appointment to the Board of Directors. They are provided with necessary documents, reports and internal policies to familiarize themselves with the Company's procedures and practices. The senior management makes presentations at the Board and various Committee Meetings on related matters. These presentations cover the company's strategy, business and performance updates, operations, cyber security, CSR initiatives, regulatory changes, risk management etc. Updates on the Company's financial performance, budget and control process are provided to Directors during the quarterly Board Meetings.		
Key Managerial personnel (KMPs)	Key Managerial Personnel also participate in training and awareness events.		
Employees other than Board of Directors and KMPs	We strive to provide our employees with an inclusive workspace that helps them to grow professionally and personally. The Company believes in promoting employees well-being and providing a supportive environment to all employees and guidelines on employees health and safety		
Workers	Not applicable		

- 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)

There are no monetary or non-monetary actions on the Company or its Directors / KMPs with regulators / law enforcement agencies / judicial institutions, in the financial year.

- 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.

Not Applicable

- 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.

The Company has Code of Conduct covering anti-corruption or anti-bribery policy and the same is accessible on the Company's website at <http://ndlventures.in/investors/corporate-policies/>. The Company has zero tolerance for any form of bribery or corruption and is committed to acting professionally, fairly, and with integrity in all its business dealings.

Our Code of Conduct prohibits the employees from taking or giving or offering of bribe or illegal gratification. Employees or their family shall not accept any offer, payment, gift or authorization to pay any money, gift, or anything of value from customers, vendors, consultants or persons associated directly or indirectly with the business of the Company.

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

There have been no cases involving disciplinary action by any law enforcement agency for the charges of bribery / corruption against directors / KMPs / employees that have been brought to our attention.

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

None

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest:

Not Applicable

**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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Since, we are not manufacturing any product and have any manufacturing processes, further, the Company is not currently providing any major services, pending proposed merger, therefore, Company has not made any R&D and Capex investments.		
Capex			

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

No, the Company use of resources is mainly limited to electricity, office supplies, communication and IT equipment. Being in the service industry, the Company is less resource-intensive in terms of material requirements. Despite the limited scope, the Company ensures responsible sourcing of all its office requirements.

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) - The Company being in the services sector does not manufacture any products related to Plastics. Measures have been taken to reduce the usage of plastics, such as the replacement of plastic bottles with glass bottles and the use of bio-degradable plastic bags. Further plastic waste if any, is disposed of in an eco-friendly manner.

(b) E-waste - Our e-waste includes UPS, electrical fittings, mobile phones, laptops, desktops, modems etc. The e-waste is disposed off as per the regulatory guidelines.

(c) Hazardous waste - Not Applicable. Given the nature of the business, the Company provides services to its customers and does not manufacture any products. Hence, the Company does not produce hazardous waste.

(d) Other waste. - The food and wet waste are collected by the local government bodies for efficient disposal.

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 to the Company, as it is in service industry, it does not manufacture any product.

**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 (Permanent Employees).

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)	
<b>Permanent Employees</b>											
Male	3	3	100.00%	3	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	1	100.00%	1	100.00%	1	100.00%	0	0.00%	0	0.00%
Total	4	4	100.00%	4	100.00%	1	25.00%	0	0.00%	0	0.00%
<b>Other than permanent Employees</b>											
Male	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Female	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

- b. Details of measures for the well-being of workers. (Permanent Workers)

Not Applicable

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100%	Not Applicable	Yes	100%	Not Applicable	Yes
Gratuity	100%	Not Applicable	Not Applicable	100%	Not Applicable	Not Applicable
ESI	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Others – please specify	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

3. 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.

Our Office is located in the premises which is on the ground floor and have infrastructure for differently abled individuals. Wheelchair accessibility and Doctor’s room are also available in the corporate office.

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 Company’s Code of Conduct outlines its commitment to non-discrimination, by providing equal opportunity to all its employees irrespective of race, colour, religion, sex, national origin, ancestry, age, marital status, sexual orientation, or disability. The Code of Conduct is an internal document and is available to the employees of the Company.

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

Not Applicable

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.

The Company follows an open-door policy and transparent communication. Employees are encouraged to share their concerns with their superiors, HR department, legal & compliance, or the members of the senior management. Employees can also send their concerns to the email id of the Designated Officer/ HR Head, who will take the required action well in time.

In addition, Whistle-Blower Initiative (WI) provides a formal platform to share grievances on various matters. The details of the grievance mechanism are shared with employees with adequate security and confidentiality. Whistle blower policy is displayed on the Company's website with details of the appointed Ombudsman.

The Company has a policy on the prevention, prohibition, and redressal of sexual harassment of women at the workplace and have an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

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

Category	FY2022-23			FY2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union(B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union(D)	% (D / C)
Total Permanent Employees	4	NA	0.0%	6	NA	0.0%
- Male	3	NA	0.0%	5	NA	0.0%
- Female	1	NA	0.0%	1	NA	0.0%
Total Permanent Workers	0	NA	0.0%	0	NA	0.0%
- Male	0	NA	0.0%	0	NA	0.0%
- Female	0	NA	0	0	NA	0.0%

**Note:** The Company recognizes the right to freedom of association in accordance with the laws of the land. However, we do not have a recognized employee association.

8. Details of training given to employees and workers:

Category	FY2022-23					FY2021-22				
	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)
<b>Employees</b>										
Male	3	3	100.00%	NA	0.0%	5	5	100.00%	NA	0.0%
Female	1	1	100.00%	NA	0.0%	1	1	100.00%	NA	0.0%
Total	4	4	100.00%	NA	0.0%	6	6	100.00%	NA	0.0%
<b>Workers</b>										
Male	0	NA	0.0%	NA	0.0%	0	NA	0.0%	NA	0.0%
Female	0	NA	0.0%	NA	0.0%	0	NA	0.0%	NA	0.0%
Total	0	NA	0.0%	NA	0.0%	0	NA	0.0%	NA	0.0%

**Note:** The Company gives periodic training on fire and safety to its Employees.

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

All employees of the Company undergo an annual performance appraisal process. The performance of the KMPs is evaluated by the Nomination and Remuneration Committee and the Board on an annual basis. The underlying philosophy of the performance management system is to have a fair and transparent system of appraisal, which ensures an objective mechanism to measure each employee's performance and potential and implement a reward system which recognises merit.

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

There are no occupational health and safety risks considering the nature of the business. Employee well-being and psychological safety continue to be a priority of the Company. Periodic training on fire safety and fire-fighting equipment is provided along with the evacuation drills. The Company believes in promoting employee well-being and providing a supportive environment to all employees and has guidelines on employee health and safety. We have Doctor available at office premises on alternate days and on other days the Doctor is available to the employees virtually. The Company has First Aid kit for its employees and also a car facility is available to drop employees at home or hospital to meet medical emergencies.

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

Given the nature of business of the Company, this is not applicable to us. However, the Company continuously strives to identify and improve hazards at the workplace with measures like Fire/ Smoke Sensors, CCTV, 24hour Security, water purifiers etc.

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

Given the nature of business of the Company, this is not applicable to us.

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

Yes. All employees are covered under the Company's Medical Insurance.

11. Details of safety related incidents: Not Applicable

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

- i Hand free sanitizer has been made available in different areas of the office.
- ii Availability of 24 hrs. security guard.
- iii Installation of CCTV, Fire Extinguisher, Fire/Smoke Sensors, Installation of water purifiers, AHU etc.
- iv We also have Doctor's Room at our corporate office.
- v Medclaim policy for employees are provided.
- vi Maternity leave facility for eligible employees.
- vii Cafeteria facilities are being provided with subsidized meals are available in Canteen

13. Number of complaints made by employees and workers.

There are no complaints made by employees and workers on the working conditions and health & safety during FY 2022-23 and FY 2021-22.

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%. The Company doesn't have plants as it is not involved in any manufacturing activity.
Working Conditions	Periodic internal communication, alerts, and audits from external agencies are conducted on safety related aspects. Employees are given periodic training on basic and advanced fire safety, including evacuation drills. Internal permanent control team analyzes the office premises and confirm whether the Company is complying with the checklist which includes the display of the Signboard, notice board, installation of fire extinguishers, maintenance of registers, etc. The Company provides safe drinking water through water purifiers and clean sanitation facilities to the employees and also has been using induction cookers and ovens instead of LPG Cylinders at its office.

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.

Not Applicable

**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 place great emphasis on stakeholder identification and its pivotal role in the triumph of our projects. Our meticulous approach commences with a thorough analysis to discern the vital stakeholders, encompassing employees, customers, shareholders, government entities, and regulatory authorities. By comprehending the needs and concerns of our stakeholders, we proactively address their expectations, mitigate potential risks, and cultivate enduring relationships that are indispensable to our prosperity. Our stakeholder identification process remains a continuous undertaking, enabling us to remain informed, engaged, and responsive to the ever-evolving needs of our stakeholders.

Throughout the year, we engage formally and informally with our stakeholders to explore ESG focus areas, along with trends and developments relevant to our industry. We endeavour to consider the views of our stakeholders when we make business decisions by acknowledging their viewpoints and demonstrating respect for our shared priorities. We believe this approach reflects our commitment to transparency and accountability, and ultimately contributes to long-term value. We communicate with our team members through numerous platforms and channels, including town halls, meetings, the internet, internal messages, social media, blog posts, and newsletters that report on Company’s sustainability efforts and other key business activities. We will be conducting employee surveys to gauge our team members’ views of the Company’s vision and strategy, the work environment, work relationships, and job satisfaction.

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

S. No.	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
1	Shareholders	No	Annual General Meeting, email, Stock Exchange (SE) intimations, annual reports, quarterly results, media releases and Company website	Quarterly	To share updates of the Company and to call for meetings
2	Other Customers	No	Email, SMS, Newspaper, Website	As required	To share new offerings, intimate about interest rate changes
3	Employees	No	Email, Website	As required	To share updates of the Company, health and safety related information and work-related updates
4	Government and Regulators	No	Email	As required	To update on various compliances and to seek approvals
5	Communities	Yes	Meets of community / local authorities / location heads, community visits and projects, partnership with local charities, volunteerism, seminars/conferences.	Ongoing	We work closely with the community through our various CSR initiatives.



**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.

The Company's Code of Conduct and various HR policies demonstrate our commitment to the protection of Human Rights in employment and upholding the highest level of ethical business practices. Our Code of Conduct reiterates its commitment to human rights. We made significant progress in strengthening our culture of diversity and inclusion. That commitment continues to drive our ability to identify and develop the best talent to create an inclusive culture where our workforce can thrive, advocate inclusive behaviour, and integrate diversity and inclusion into our policies and practices. Company's policies and processes are explained in detail to the employees during their induction training.

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

Category	FY2022-23					FY2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	4	4	100.00%	4	100.00%	6	5	83.33%	5	83.33%
Male	3	3	100.00%	3	100.00%	5	4	80.00%	4	80.00%
Female	1	1	100.00%	1	100.00%	1	1	100.00%	1	100.00%
Other than Permanent	0	0	0	0	0.0%	0	0	0.0%	0	0.0%
Male	0	NA	0.0%	NA	0.0%	0	NA	0.0%	NA	0.0%
Female	0	NA	0.0%	NA	0.0%	0	NA	0.0%	NA	0.0%
<b>Workers</b>										
Permanent										
Male										
Female										
Other than Permanent	Not Applicable									
Male										
Female										

3. Details of remuneration/salary/wages:

Please refer Annexure H to the Board's Report for the FY 2022-23.

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, the Company can address their complaints or grievances to the Human Resources department or to the Senior Management. There shall be no retaliation or reprisal against any employee or associate who raises concerns.

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

Yes, the Company regards respect for human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed. The Company is committed to maintaining a safe and harmonious business environment and workplace for everyone, irrespective of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation, and other parameters. Employees are encouraged to share their concerns with their superiors, HR department, legal & compliance, or the members of the senior management.

In addition, Whistle-blower Initiative (WI) provides a formal platform to share grievances on various matters. The details of the grievance mechanism and WI are shared with employees to the concerned official with adequate security and confidentiality. Whistle blower policy is placed on the website of the Company [www.ndlventures.in](http://www.ndlventures.in) with details of the appointed Ombudsman.

We have a policy on the prevention, prohibition, and redressal of sexual harassment of women at the workplace and have an Internal Complaints Committee (ICC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

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

	FY2022-23			FY2021-22		
	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.

For effective redressal of employee grievances, the Company has in place the Code of Conduct, Employee manual, and the Whistle Blower policy.

The Company also has a policy against Sexual Harassment at the workplace in adherence to the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

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

The Company’s Code of Conduct and various HR policies demonstrate our commitment to the protection of Human Rights in employment and across the value chain and upholding the highest level of ethical business practices.

9. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company is in compliance with the laws, as applicable.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

No Corrective actions was necessitated by the Company during the year under review.



**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.

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources ( C )	Nil	Nil
Total energy consumption (A+B+C)	Nil	Nil
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

**Note-** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No.

**Note -** Given the nature of business, the Company is into the business of providing services. In addition to this, major business of the Company demerged with Hinduja Global Solutions Limited alongwith concomitant rights, obligations, assets, liabilities, manpower etc. under sanctioned scheme of arrangement by NCLT vide its Order dated November 11, 2022 with effect from appointed dated specified in the scheme i.e. February 1, 2022. Accordingly, details of energy consumption under this indicator are miniscule, hence, not reportable.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any- No.
3. Provide details of the following disclosures related to water, in the following format: Water withdrawal by source (in kilolitres)

Parameter	FY 2022-23	FY 2021-22
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	Nil	Nil
(ii)Groundwater	Nil	Nil
(iii)Third party water	Nil	Nil
(iv)Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	-	-

**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.

**Note-** Given the nature of business, the Company is into the business of providing services. In addition to this, major business of the Company demerged with Hinduja Global Solutions Limited alongwith concomitant rights, obligations, assets, liabilities, manpower etc. under sanctioned scheme of arrangement by NCLT vide its Order dated November 11, 2022 with effect from appointed dated specified in the scheme i.e. February 1, 2022. Further, the Company water consumption is limited to drinking water and sanitisation. However, the Company undertakes initiatives to save this resource wherever possible. Owing to the nature of business, there is no ground or surface water withdrawal.

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation- No.
5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Given the nature of business, this indicator is not applicable.

**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.

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		Nil	Nil
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover	/ rupee of turnover	-	-
<b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>	/ of	-	-

**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.

**Note -** The Company operates in the service sector, hence the likelihood that GHGs emission is either negligible or non-existent.

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

The Company operates in the service sector, the likelihood that GHGs emission is very low or non-existent. The Company does not have any specific project. The Company is dedicated to reducing its overall emissions resulting from operations. To achieve this goal, the Company continuously evaluates how its operations affect the environment, identifies key factors that contribute to its impact. One of the keyways the Company achieves this is by ensuring low electricity consumption through a variety of energy-saving measures and the Company has adopted one of the measures i.e. using LED lighting.

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

Parameter	FY2022-23	FY2021-22
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	Nil	Nil
E-waste(B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
<b>Total (A + B + C + D + E + F + G + H)</b>	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		

Parameter	FY2022-23	FY2021-22
<b>Category of waste</b>		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
<b>Total</b>	-	-

**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.

**Note-** Given the nature of business, the Company is into the business of providing services. In addition to this, major business of the Company demerged with Hinduja Global Solutions Limited alongwith concomitant rights, obligations, assets, liabilities, manpower etc. under sanctioned scheme of arrangement by NCLT vide its Order dated November 11, 2022 with effect from appointed dated specified in the scheme i.e. February 1, 2022. Accordingly, details of waste management under this indicator are miniscule, hence, not reportable.

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.-

Given the nature of the business, there is no usage of hazardous and toxic chemicals by the Company. We strive for minimum generation of waste in our offices and ensure that the waste is disposed-off in an eco-friendly manner.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Our office is not located in ecologically sensitive site.

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

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Not Applicable

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Yes, the Company follows all the applicable environmental laws / regulations / guidelines in India. No fine/ penalty/action was initiated against the entity under any of the applicable environmental laws / regulations / guidelines

**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 - Nil
- 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. – Not Applicable
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.

No Adverse order from Regulatory Authorities passed on any issues related to anti-competitive conduct by the entity.

### 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.

There is no statutory obligation for the Company to provide the funds for CSR activities, therefore, no Social Impact Assessment of Projects have been undertaken by the Company in the current financial year.

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 the community to understand and address their concerns. After interacting with the community, the Company makes a plan on how the issues can be sorted out and takes appropriate action for the same.

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

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	Not Applicable considering the business model of the Company.	
Sourced directly from within the district and neighbouring districts		

### 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.-

Customer satisfaction is a top priority of the Company and we have established several mechanisms to address customer queries, complaints, and suggestions. All queries are promptly recorded and forwarded to the relevant departments for resolution.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Advertising	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Cyber-security	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Delivery of essential services	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Restrictive Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Unfair Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Other	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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

Category	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

Considering the nature of Company's business, instances of product recalls on account of safety issues did not arise.

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

Yes, the policy is placed on the website of the Company at <http://ndlventures.in/investors/corporate-policies/>

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.

Not Applicable (No penalties/regulatory action has been levied/ taken on the above-mentioned parameters)