

PH TRADING LIMITED

ENVIRONMENTAL, SOCIAL AND GOVERNANCE POLICY

PH TRADING LIMITED

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1. Introduction:

PH Trading Limited (the Company) understand that Environmental, Social & Governance (ESG) performance and management of ESG risks is a key consideration for all our stakeholders. ESG investing continues to gain momentum as - customers and market demands necessitate corporates to engage in more sustainable business practices and a growing number of institutional investors look to align financial returns with ethical and other non-financial considerations.

Therefore, we consider adoption of ESG principles as imperative and not just a reporting requirement. ESG is increasingly becoming an integral part of our functioning, going beyond the realms of reporting to becoming part of the Company's culture.

2. ESG Framework:

Our ESG Policy is driven by our vision to be a leader in sustainable business. We envision integration of ESG aspects into our business operations which will help in generating superior long-term value, and reducing risks faced by the business.

Through our ESG Policy, we aim to:

- Define our position on ESG matters; and
- Guide employees on the manner to integrate ESG aspects in their decision making processes relating to activities of the Company.

3. Regulatory Framework on ESG Reporting:

The Ministry of Corporate Affairs (MCA), released a set of guidelines in 2011 called the National Voluntary Guidelines on the Social, Environmental and Economic Responsibilities of Business (NVGs) in order to provide guidance to businesses on what constitutes responsible business conduct. In order to align the NVGs with the Sustainable Development Goals and the 'Respect' pillar of the United Nations Guiding Principles the process of revision of NVGs was started in 2015. In March 2019, the NVGs were revised and released as the National Guidelines on Responsible Business Conduct (NGRBCs).

The Companies Act, 2013 (the “Act”) read with the Rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), are the two important legislations that have covered the various aspects of ESG reporting in a fragmented manner.

Disclosure Framework under the Act:

- The Director’s Report shall include information related to steps taken by the Company towards conservation of energy, technology absorption, etc., and
- The Director’s Report of all Companies that are required to constitute a CSR Committee is required to include Annual Report on Corporate Social Responsibility (CSR), which among other things sets out in detail the CSR initiatives of the Company.

Disclosure Framework under the Listing Regulations:

- From F.Y. 2022-23, filing of Business Responsibility and Sustainability Report (BRSR) shall be mandatory for the Top 1000 listed Companies (by market capitalization). The BRSR seeks disclosures from listed entities on their performance against the nine principles of the NGRBCs.

4. Focus Areas:

We work with the firm belief that sustainable business and financial performance go hand-in-hand. This belief coupled with a robust governance mechanism, ensures that we are continually working towards our ESG commitments to lead change and make a positive difference to people and the planet.

a) Environmental Commitments:

Through our time bound commitments and initiatives in the environmental realm, and in line with our sustainability initiatives, we aim to grow the business while decoupling the environmental footprint from growth and increasing the positive social impact. We are committed to improving the health of our planet. Our key focus areas under Environmental Commitments are:

- Climate Action
- Protect and regenerate nature
- Waste-free world

b) Social Commitments:

Through our operations, we strive to address social inequalities and improve people’s health, confidence, and wellbeing. Our key focus areas under Social Commitments are:

- Health & wellbeing
- Equity, diversity & inclusion
- Raise living standards
- Future of work

c) Governance Commitments:

Conducting our operations with integrity and respect for people and the planet has always been core to our corporate behaviour and governance. Our Corporate Governance framework has evolved over the years - however, our values & principles continue to be our guiding force and have always held us in good stead. Our key focus areas in Governance are:

- Integrity
- Responsibility
- Respect
- Pioneering

5. Our Commitments:

We are committed to conduct our business in a sustainable and responsible manner. This ESG policy outlines our dedication to environmental stewardship, social responsibility, and strong corporate governance. By integrating ESG principles into our operations, we aim to create long-term value for our stakeholders while minimizing our environmental impact and contributing positively to society.

- Comply with applicable laws and regulations wherever the business is conducted.
- We strive to optimize energy efficiency throughout our operations by adopting energy-efficient technologies, implementing energy management systems, and promoting awareness among employees.
- We actively seek opportunities to transition to renewable energy sources, such as solar, to reduce our reliance on fossil fuels.
- We are committed to measuring, monitoring, and reducing our greenhouse gas emissions through initiatives like energy conservation, fuel efficiency, and exploring low-carbon alternatives.
- We promote responsible waste management practices, including waste reduction, recycling, and proper disposal methods. We aim to minimize waste sent to landfills and explore opportunities for waste to energy conversion.
- We endeavour to conserve water resources by implementing water-efficient technologies, promoting responsible water usage practices, and exploring water recycling and reuse opportunities.
- We prioritize the health, safety, and well-being of our employees, customers, and communities. We maintain a safe work environment, provide appropriate training, and promote a culture of safety throughout the organization.
- We value diversity and inclusion and promote equal opportunities for all employees, regardless of their race, gender, ethnicity, or other protected characteristics. We foster an inclusive workplace culture that celebrates diversity.

- We expect our suppliers and partners to adhere to ethical business practices, including fair labour conditions, human rights protection, and environmental responsibility. We engage in responsible sourcing and promote transparency in our supply chain.
- We actively engage with the communities in which we operate by supporting local initiatives, contributing to community development projects, and fostering partnerships that address social needs.
- We conduct our business with the utmost integrity, complying with all applicable laws, regulations, and ethical standards. We maintain a robust code of conduct and promote a culture of ethics and integrity throughout the organization.
- We actively engage with our stakeholders, including shareholders, employees, customers, and communities, seeking their input and feedback on our ESG practices. We are committed to transparent communication and active dialogue.

We are committed to regular ESG reporting, providing transparent and comprehensive information on our ESG performance, targets, and progress. We follow recognized frameworks, such as the Global Reporting Initiative (GRI), Integrated Reporting (IR) Framework and Business Reporting & Sustainability Reporting (BRSR), to ensure consistent and meaningful reporting.

for PH Trading Limited

Sd/-

Naveen Kumar Vanama

Managing Director

DIN: 09243947

Place: Kolkata

Date: September 5, 2024