

Annexure - V

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L65990MH1982PLC028593
2. Name of the Entity	Westlife Foodworld Ltd. (Formerly Westlife Development Ltd.)
3. Year of Incorporation	1982
4. Registered office address	3, 10 th Floor, One International Center, Senapati Bapat Marg, Prabhadevi, Mumbai 400013
5. Corporate address	3, 10 th Floor, One International Center, Senapati Bapat Marg, Prabhadevi, Mumbai 400013
6. E-mail	shatadru@mcdonaldsindia.com
7. Telephone	+91-22-49135000
8. Website	www.westlife.co.in
9. Financial year for which reporting is being done	2023-24
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange (NSE) and Bombay Stock Exchange (BSE)
11. Paid-up Capital	₹31,18,72,330 (15,59,36,165 Equity Shares of ₹2/- each)
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. Chintan Jajal Lead Investor Relations Email ID: investor.relations@mcdonaldsindia.com Telephone No: +91-22-49135000
13. Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a consolidated basis, unless otherwise specified.
14. Name of assurance provider	The information presented in the report has not been assured by external third party, however the data and the statements presented in this report has been verified by internal and external teams to ensure no false information has been presented.
15. Type of assurance obtained	N.A

II. Products/services

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

SL. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY 2023-24)
1.	Activities of Holding Company – Operating Quick Service Restaurants (QSR) through its subsidiary Hardcastle Restaurants Private Limited.	Establishing and operating McDonald's restaurants across West and South India, through its wholly owned subsidiary Hardcastle Restaurants Pvt. Ltd. (HRPL).	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover) (need to collect)

SL. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Activities of Holding Company – Operating Quick Service Restaurants (QSR) through its subsidiary Hardcastle Restaurants Private Limited.	64200	100%

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	0	1 Head office and 397 Restaurants	398
International	0	0	0



19. Markets served by the entity:

Number of locations

Locations	Number
National (No. of States)	11
International (No. of Countries)	0

What is the contribution of exports as a percentage of the total turnover of the entity? (Please check the response)

Since area of operations for WFL is limited to India, the contribution to exports is not applicable.

A brief on types of customers

Westlife has a diverse range of offerings to appeal a wide audience demographic and providing them with a contemporary restaurant experience. Our services are tailored to meet the tastes and needs of the individuals across all age groups within the Western and Southern regions of India.

IV. Employees

20. Details as at the end of Financial Year:

i. 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)	10,314	6,566	64%	3,748	36%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	10,314	6,566	64%	3,748	36%
Workers*						
4	Permanent (F)					
5	Other than Permanent (G)			N.A		
6	Total employees (F + G)					

Note: * Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

As on 31 March 2024, the company had 1142 apprentices under National Apprenticeship Promotion Scheme.

ii. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	57	52	91%	5	9%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	57	52	91%	5	9%

iii. Differently abled Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Workers						
1.	Permanent (D)					
2.	Other than Permanent (E)			N.A		
3.	Total employees (D + E)					

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21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel (KMP)*	3	0	0%

* Key Management Personnel includes CEO, CS & CFO

22. Turnover rate for permanent employees and workers

Category	FY23-24			FY22-23			FY21-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	74%	55%	67%	70%	53%	62 %	73 %	52 %	66 %
Permanent Workers*	N.A			N.A			N.A		

Note:

- a) Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.
- b) Westlife has permanent employees who work on part time basis (For e.g. college students) and hence the rate is relatively higher compared to other industries.

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.	Hardcastle Restaurants Pvt. Ltd.	Subsidiary	100%	Yes
2.	Westlife ESOS Trust (the 'Trust')	Controlled Trust	100%	The Company provides share-based payment scheme (the 'Scheme') which covers certain eligible employees of the Company and its subsidiary company. According to the Scheme, the employees selected by the Nomination and Remuneration Committee from time to time would be entitled to options, subject to satisfaction of the prescribed vesting conditions. Westlife ESOS Trust (the 'Trust') has been established to facilitate the scheme.

VI. CSR Details

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

Sr No.	Particulars	Details
1	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
2	Turnover (FY 2023-24) in ₹	₹23,91,81,10,975 (Consolidated)
3	Net worth (FY 2023-24) in ₹	₹5,88,26,31,330 (Consolidated)

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:

The Company has identified its external and internal stakeholders through stakeholder mapping and periodic stakeholder engagement exercises. The Company has implemented a grievance redressal mechanism and customer feedback form to address grievances from external and internal stakeholders.



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/ No)	FY 2022-23			FY 2023-24		
		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
Investors (other than shareholders)	Yes, Investors and Shareholders can register their complaints/ grievances at our email id: investor_relations@mcdonaldsindia.com. The Company has a vigil and whistleblower policy	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders		Nil	Nil	Nil	Nil	Nil	Nil
Employees & workers	Yes, employees can write to pal@mcdonaldsindia.com or myfeedback@mcdonaldsindia.com. Regular one on one sessions are conducted by store managers with every store crew member.	15	Nil	Nil	13	Nil	Nil
Customers	Yes. Customers are provided with feedback links. Customers can also share their feedback on https://www.mcdelivery.co.in/feedback or share their grievances with store managers.	4,25,034	Nil	Most of the complaints were related to inaccuracy of orders and food product experience, which were resolved	3,46,348	Nil	Most of the complaints were related to inaccuracy of orders and food product experience, which were resolved
Value Chain Partners	Yes. We have a dedicated supply chain team which works with all value chain partners on day-to-day basis. Periodic review sessions are conducted. Additionally, they can also write to us at: sustainability@mcdonaldsindia.com	Nil	Nil	Nil	Nil	Nil	Nil
Communities	Yes. Members of the community can write to our Twitter (X) handle @mcdonaldsindia or register their grievances at our email id: myfeedback@mcdonaldsindia.com. They can also contact us through https://westlife.co.in/contact.php	Nil	Nil	Nil	Nil	Nil	Nil

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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:

A materiality assessment serves as a critical tool for identifying, evaluating, and addressing stakeholder expectations, preferences, and priorities. In FY24, Westlife Foodworld Limited undertook a materiality assessment that involved in-depth secondary research from a global context through peer benchmarking and reporting frameworks like SASB and an analysis to identify the expectations of both internal and external stakeholders. A brief on the key material topics identified has been indicated below:

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Food Safety	Risk	Any lapses in food safety protocols could lead to severe consequences such as legal liabilities, damage to brand reputation, and loss of customer trust. Hence, ensuring proper food handling and hygiene practices is crucial to prevent contamination and foodborne illnesses.	Rigorous food safety protocols are integrated across our operations. This includes menu development, packaging, distribution, and restaurant operations. We also undertake Sensory evaluation of key products on a monthly basis and non-key products on a quarterly basis. Leveraging technology, we continuously enhance food safety and quality by integrating relevant standards into equipment designs and automation processes.	Negative implication due to a risk of damage to brand reputation, legal liabilities and loss of business and customer trust.
2	Human Rights	Risk	Human rights violations can cause operational delays, lawsuits, lack of employee satisfaction and adverse reputational impacts.	Westlife ensures promotion and protection of human rights through various policies, trainings and audits at various levels on regular basis. We have a zero-tolerance approach towards all forms of compulsory and forced labor, including human trafficking and child labor. Additionally, all the business agreement and contracts include relevant clauses on the affirmation of applicable regulatory requirements which include human rights.	Negative implications on account of lawsuits and operational delays.
3	Diversity, Equity & Inclusion	Opportunity	Diversity, Equity & Inclusion (DEI) can enhance creativity and innovation by bringing together individuals with different backgrounds and perspectives. By prioritising DEI, Westlife can attract top talent, thus giving them an edge in the QSR segment.	-	Positive in a way that it helps better understand and serve a diverse customer base, thus leading to enhanced customer satisfaction.
4	Responsible Sourcing	Risk	Westlife sources ingredients from many suppliers. Hence, ensuring food safety through supply chain management is imperative since our business impacts environmental health, animal welfare and livelihood of people.	The Company implements sustainable and ethical sourcing practices to ensure continued future supply and to minimise lifecycle impacts of company operations. Sourcing from suppliers that have high quality standards, employ environmentally sustainable farming methods, and honor labor rights to protect long-term shareholder value, helps Westlife mitigate these issues.	Negative since the timely availability of products can be compromised due to a disruption in the value chain.



Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
5	Nutrition & Responsible Marketing	Risk	Evolving consumer awareness demands easy access to nutritional information through clear labelling practices to help them make informed food choices.	Westlife has eliminated artificial colors, preservatives and flavoring from select food items. We are also displaying Allergen & Nutritional information in-store and on our McDelivery app. The company has also taken initiatives like increasing nutritious content while reducing fat and sodium from many key products. Implementing strict guidelines, and ensuring transparency and accuracy in advertising campaigns is crucial.	Negative as it poses a damage to brand's reputation and regulatory scrutiny thus impacting sales and profitability.
6	Supplier Practices	Risk	Any disruptions or inconsistencies in supplier practices could directly impact the quality and availability of our menu items, leading to customer dissatisfaction and loss of revenue.	Westlife undertakes Supplier Workplace Accountability audits which equips them with robust supplier management systems and practices. Every supplier has to undergo SWA audits which evaluate critical aspects such as business integrity, child & forced labor.	Negative as it can lead to operational inconsistencies thus impacting company's reputation and profitability.
7	Data Security & Privacy	Risk	Ensuring data privacy is imperative since a large amount of customer data is captured for operational purpose.	Westlife has Cyber security and Privacy Policy which is placed on company's intranet. Additionally, we have implemented robust security measures to comply with highest level of security governance practices.	Negative as a breach of sensitive information can lead to fines, penalties and reputational damage.
8	Ethics & Compliance	Risk	Compliance with high standards such as evolving food nutrition regulations, legal norms and values helps in accessing the implications of ethical dynamics. Adherence to ethical practices minimises risks and legal issues.	Westlife through various publicly available policies covers multiple aspects such as Anti-Bribery & Anti-corruption, Code of conduct, whistle-blower mechanisms which ensures integrity and transparency in their operations. Additionally, Westlife also has an internal committee to review food nutrition related compliances.	Negative as it has a direct impact on the business operations and brand image of the company.
9	Safe & respectful workplaces	Opportunity	A safe workplace minimises accidents and health risks, protecting employees and customers alike whereas respectful interactions promote teamwork and reduce conflicts, enhancing overall efficiency.	-	Positive
10	Water Conservation	Risk	Water conservation is crucial to meeting environmental regulations, lower operational costs and maintaining business continuity.	The Company has taken several initiatives to reduce water consumption eg. Usage of waterless urinals, re-use of RO rejected water, Installation of high-water recovery RO system in all restaurants; Usage of spray faucets thereby reducing 50-80% of water consumption, among others.	Negative since it leads to operational interruptions caused by water shortages, in addition to reputational damage and penalties due to breach of regulatory norms.
11	Waste Management	Risk	Reducing waste from daily operations is a significant environmental challenge in our industry. Westlife prioritises proper waste management to mitigate environmental impact, comply with regulations, and meet stakeholder expectations.	The Company strives to reduce waste through packaging optimisation, safe disposal practices and operations training. These efforts aim to lower waste handling costs and improve operational efficiency while ensuring strict compliance with ERP requirements.	Negative as it may result in regulatory fines & penalties, higher disposal costs and increased expenses.

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Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
12	Climate Action & Energy	Risk	Our business is relatively energy intensive due to usage of commercial kitchen appliances and high volumes. Dining areas are typically temperature-controlled for customers. High energy production and consumption contribute to environmental impacts, including climate change and air pollution (mainly causing increase in GHG emissions), which have the potential to indirectly, yet materially, impact the results of restaurant operations.	We have optimised our processes to reduce our carbon footprint by adopting energy efficiency upgrades and limit GHG emissions regulations through the use of renewable energy resources like Solar.	Negative as physical assets such as facilities and logistics infrastructure are at risk of damage from extreme weather events, leading to substantial repair and replacement costs. Also, Regulatory changes could result in higher operational expenses and compliance costs.
13	Talent & Benefits	Opportunity	Competitive benefits enhance job satisfaction and loyalty, reducing turnover rates. Investing in talent development ensures a skilled workforce, improving operational efficiency and customer service.	-	Positive
14	Risk Management	Risk	Risk Management is important for various stakeholders to ensure management of food safety risks, human capital risks, technological risks, compliance and regulatory risks, among others.	Westlife has a comprehensive Enterprise Risk Management system for handling risks right from identifying, analysing, assessing, controlling, to managing risks. The company is also engaged in the proactive identification and implementation of risks management framework.	Negative since magnitude of risk depends on various incidents of violations.
15	Community Impact	Opportunity	Community impact is crucial for Westlife, as it fosters local goodwill and strengthens brand loyalty. By supporting local initiatives, the company enhances its reputation and aligns with customer values. It also helps in building strong relationships with local stakeholders and authorities. Overall, impactful community involvement ensures sustainable business growth and social responsibility.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping business demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

S. No.	Principle Description	Reference of Westlife Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	<ul style="list-style-type: none">Code of Conduct for WFL & its subsidiariesCode of Conduct for members of the Board & Senior managementVigil Whistleblower PolicyFamiliarisation Programme for independent directorsMateriality of & Dealing with Related Party Transactions (RPT)Dividend Distribution PolicyPolicy for determining materiality of events or information.Policy for preservation of documentsPolicy on material subsidiariesCode of Fair Disclosure & Code of Conduct for prevention of Insider Trading
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.	<ul style="list-style-type: none">Sustainability Policy*Supply Chain Policy*



S. No.	Principle Description	Reference of Westlife Policies /Procedure/Standard
3	Businesses should promote the well-being of all employees.	<ul style="list-style-type: none">Appointment & Remuneration PolicySupply Chain PolicyCriteria for making payments to non-executive directors of the Company.Dividend distribution policyHuman Resource policies covering Working hours, leaves, remuneration, compensation etc.
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.	<ul style="list-style-type: none">Code of Fair Disclosure & Code of Conduct for prevention of Insider TradingMateriality of & Dealing with Related Party Transactions (RPT)Policy for determining the materiality of events or information.Appointment & Remuneration PolicyCriteria for making payments to non-executive directors of the Company.Dividend distribution policyHuman Resource policies covering Working hours, leaves, remuneration, compensation etc.
5	Businesses should respect and promote human rights.	<ul style="list-style-type: none">Anti-Sexual Harassment Policy*
6	Businesses should respect, protect, and make efforts to restore the environment.	<ul style="list-style-type: none">Standard of Business Conduct – Environmental Responsibility*
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	<ul style="list-style-type: none">Code of Fair Disclosure – Insider TradingMateriality of & Dealing with Related Party Transactions (RPT)Policy for determining the materiality of events or information.Details of agreements entered into with media companies and/or their associates, etc. & Employees Social Media Policy
8	Businesses should support inclusive growth and equitable development	<ul style="list-style-type: none">Details of agreements entered into with media companies and/or their associates, etc. & Employees Social Media Policy
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	<ul style="list-style-type: none">Cyber security and Privacy Policy*

Note: *The policies are internal to Westlife and are available on the company's intranet.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	All the policies of the Company are either approved by the board or the senior management of the company based on the nature of the policy and authority.								
c. Web Link of the Policies, if available.	All the policies (except those marked as 'Internal' are available on the company's intranet and are accessible to internal stakeholders) are available on the Company's website: - (https://www.westlife.co.in/investors-compliance-and-policies.php)								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Certain policies mentioned in table above covering the principles, P2, P3 & P9 are applicable to Supply Chain partners of the Company								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	Principle 1 - Bureau of Indian Standards (IS14543, IS10500) Principle 2 - Roundtable on sustainable palm oil Principle 6 - Rainforest Alliance Forest Stewardship Council Marine Stewardship Program Principle 9 - Food Safety & Standards Authority of India								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has taken the pledge to reach global net-zero greenhouse gas (GHG) emissions by 2050 or earlier through its commitment to the Climate Neutral Now (CNN) initiative. Aim to implement Energy Management Systems in 100% of restaurants by FY 24-25 end.								

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	Westlife is committed to: 1) Energy and Water usage optimisation - a. Implemented Energy Management System in 362 restaurants and the target is to have 100% implementation by FY25 b. Saved over 13 million units of electricity through various initiatives like Solar Panels, HVAC, economiser, LED lights, Evaporative coolers etc. c. Saved around 30 mn litres of water through Waterless urinals, low flow Aerators, RO rejected water re-use, High water recovery RO system d. Conducted energy audits internally 2) Waste reduction - a. Over 99% of discarded cooking oil is recycled by converting it to biodiesel b. Eliminated all single use customer facing plastic 3) Sustainable and local sourcing - a. Over 95% of inputs are locally sourced b. Over 95% of inputs are sustainably sourced c. 100% Oil, Paper, Coffee and Fish sustainably sourced 4) Inclusive and Equal Opportunity workplace - a. Consistently ranked amongst Great Place To Work® (Certified) b. Over 36% women workforce c. 100% of employees are trained 5) Community service - a. In FY 23-24 alone, the RMHC India Family Room was utilised 4,196 times by children and their families. b. Launched an app feature to enhance the experience of colour blind customers under EatQual 2.0 initiative								

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Our dedication to Environmental, Social, and Governance (ESG) principles made significant strides in 2024 through a variety of initiatives. We achieved substantial energy conservation by implementing an Energy Management System in over 90% of our restaurants, complemented by the installation of solar panels, HVAC systems, economisers, LED lights, and evaporative coolers. These efforts have resulted in a 20% increase in energy efficiency in new stores while significantly reducing our carbon footprint. In our continuous quest to improve water efficiency, we have implemented rainwater harvesting in 20% of our restaurants, and installed waterless urinals and low-flow aerators, significantly reducing water usage. Additionally, our commitment to environmental stewardship and community cleanliness is highlighted by our initiatives to recycle 99% of used cooking oil, reduce waste, optimise paper packaging, and eliminate single-use plastics from our system. On the social front, we remain focused on fostering a diverse and inclusive workplace, now employing a 36% female workforce, marking a 2% increase from last year. As part of our EatQual 2.0 initiative, we upgraded our McDonald’s McDelivery app to ensure food accessibility and appeal to all, including a color-blind friendly feature—a first of its kind. The RMHC Foundation continues to play a crucial role in providing essential support to thousands of children and families in times of need. Operating an extensive network of restaurants that serve millions of customers poses complex challenges in promoting positive outcomes for both individuals and the environment. Nevertheless, we have embarked on a multiyear journey aimed at progressively achieving various ESG objectives through innovative approaches. Our commitment extends to transparently communicating our progress and fostering enduring societal benefits along the way.



8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.	Board of Directors
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.	The Board of Directors, in collaboration with the internal ESG team makes decisions on sustainability-related issues. Each member focuses on their respective domain, ensuring that their actions align with the established policies and procedures. This structured approach ensures that all sustainability initiatives are guided by a comprehensive framework and executed effectively.

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	Yes, the performance of the Company is periodically reviewed by the internal committees and Board of Directors. Company performance and any deviations in operation are also communicated to the Board and top management on priority for resolution.														Annually				
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	No non-compliance of material nature has been reported. Operational issues are being addressed on an 'ongoing basis' as and when identified. Each functional head monitors and ensures compliance applicable to their respective functions.														Quarterly				

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No								

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

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

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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

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 (BoD)	4	<div>Business Strategy</div> <div>Marketing, Finance, Supply Chain</div> <div>Talent management</div> <div>Real Estate Development</div> <div>Governance & Risk Monitoring</div> <div>ESG</div>	100%
Key Managerial Personnel (KMP)	4	<div>Corporate Laws</div> <div>Governance</div> <div>Finance & Accounts</div>	100%
Employees other than BoD and KMPs	20 [#]	<div>Business Partnering</div> <div>People Development</div> <div>Health and Mental Wellbeing</div> <div>Upskilling trainings – Advanced Excel, PowerPoint, Negotiation skills etc</div>	100%
Workers		N.A	

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

Note: Westlife has customised training e-modules that all employees, at time of joining, have to mandatorily complete and it covers all aspects of health and safety. Store employees are also given hands on training on health and safety at the stores.

[#]In the fiscal year 2024, Westlife consolidated various training modules and facilitated multiple sessions of each training program.

Furthermore, WFL ensures that 100% of its employees, including the BoD and KMP, are thoroughly aware of and trained on its anti-corruption policies.

The Board of Directors, along with senior management, also have an oversight of company policies, which naturally enhances their awareness and commitment to maintaining the highest standards of ethical conduct.

Additionally, WFL proactively responds to board evaluations by making necessary adjustments to the composition of its highest governance body, ensuring optimal leadership. Last year, as part of our board evaluation, we identified key training needs and refined our practices accordingly. This proactive approach has significantly enhanced our overall governance and operational effectiveness.

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):

In the FY 2023-24, there have been no instances of any material fines, penalties, punishments, awards, compounding fees, or settlement amounts paid.

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.

Case details	Name of the regulatory/ enforcement agencies/ judicial institution
	Not applicable



4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Code of Conduct adopted by the Company conforms with the legal and statutory framework of anti-bribery and anti-corruption legislation prevalent in India. The Policy reflects the commitment of the Company and its management for maintaining highest ethical standards while undertaking open and fair business practices and culture, and implementing and enforcing effective systems to detect, counter and prevent bribery and other corrupt business practices. Additionally, 100% of our operations are assessed for corruption-related risks. We also have an ERM framework that addresses risks at every level, including anti-corruption and anti-bribery measures.

Further details can be found at: <https://www.westlife.co.in/investors-compliance-and-policies.php#>

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

Case details	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers*	N.A	N.A

* Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

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

Nil

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

Not applicable.

8. Number of days of accounts payables ((Accounts payable*365)/Cost of goods/services procured) in the following format:

	FY 2023-24	FY 2022-23
Number of days of accounts payables	104 days	100 days

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	15%	16%
	b. Number of trading houses where purchases are made from	1	1
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	N.A	N.A
	b. Number of dealers / distributors to whom sales are made	N.A	N.A
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A	N.A
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	8.62	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Business Responsibility & Sustainability Report

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
During the year, we conducted 5 training & awareness programmes covering aspects of ESG, SWA, Digital support and sensory evaluation of veg, non-veg and bakery products	<ul style="list-style-type: none">ESG Readiness Training – We emphasised the significance of integrating sustainability principles into business operations. Additionally, we discussed pertinent laws and industry standards concerning environmental conservation, labor rights, food safety, and corporate governance, with a particular focus on promoting sustainable sourcing practices.SWA Training – We trained our suppliers about our Supplier Workplace Accountability (SWA) requirements, which emphasises on maintaining business integrity, abstaining from any forms of labor exploitation, managing environmental impact, and ensuring a safe and secure workplace.Sensory Evaluation – We conducted sensory evaluation workshops and trainings for veg/non-veg food and bakery products.Digital Support – Training suppliers on the digital front ensures that they are better prepared to meet the highest standards of efficiency, quality, and compliance.	100%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company adheres to a Code of Conduct for both the Board of Directors and key management personnel, outlining clear guidelines for identifying and disclosing any existing or potential conflicts of interest with the company. Annually, the Company obtains declarations from its Board of Directors and key management personnel regarding their affiliations with other entities, ensuring compliance with applicable laws through requisite approvals before engaging in transactions with said entities. Furthermore, directors abstain from involvement in discussions or decisions concerning matters in which they hold a vested interest during board meetings.

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.

	Details of improvements in environmental and social impacts	FY 2023-24	FY 2022-23
R&D	The Company does not incur any significant Research and Development (R&D) expenses; instead, such endeavors are undertaken collaboratively with a strategic value chain partner to drive innovation in food product manufacturing. Capital expenditures (Capex) undertaken by the Company includes investments in initiatives such as solar power and water saving. Due to the inherent challenge in isolating these costs from broader restaurant expenses, they remain unallocated.		
Capex			

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?

Yes, Westlife engages with the suppliers to align them with the company's vision and aspirations on sustainable goals and policies. We source (RSPO) Roundtable on Sustainable Palm Oil certified palm oil, Rainforest Alliance (UTZ) certified coffee, Fish from certified sustainable sources and Forest Stewardship Council® (FSC®) certified paper for packaging as a part of our responsible business conduct practices. Even our Agri produce is sourced indigenously from farms adopting sustainable agriculture practices. The aforementioned initiatives have enabled us to source 95% of the input materials sustainably from our suppliers.

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.

The company is prioritising the responsible disposal of waste in compliance with relevant regulatory frameworks. Our commitment extends to ensuring environmentally conscious practices guide our waste disposal efforts.

- Plastic waste** – We comply with the Extended Producer Responsibility (EPR) program, adhering to the directives the Central Pollution Control Board set forth. Our plastic waste remains minimal due to the elimination of single-use plastics, complemented by our transition to paper-based packaging solutions.
- E-waste** – Certified e-waste handlers are engaged to properly dispose of electronic waste.
- Other waste** – Hazardous chemicals are utilised exclusively for cleaning purposes following comprehensive training on handling protocols and safety measures.
- Hazardous waste** – Municipal waste is segregated into wet and dry categories and subsequently handed over to the Municipal Corporation for appropriate disposal. 99% of used cooking oil is recycled.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, we are registered under EPR (Extended Producers' Responsibility) program, as per guidelines of Central Pollution Control Board, in addition to adhering to all the applicable rules & regulations and ensuring the disposal of plastic as per the assigned targets.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?

Even though Westlife does not have a formal life cycle assessment, we have well documented procedures and practices that each function follows, which helps us to keep track of our products throughout the course of its lifecycle.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Even though there is no formal life cycle assessment being done, through our robust operational SOPs & systems, we continuously monitor the social/ environmental risks and concerns arising from production or disposal of food and packaging and strive to resolve them immediately.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Due to nature of our business operations, we do not use any recycled food or packaging material.		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	N.A	N.A	0	N.A	N.A	32
E-waste			0			0.16
Hazardous waste			0			Nil
Other waste*			1,044			3,625

*Other waste includes recycled cooking oil.

Business Responsibility & Sustainability Report

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
As our core business is about delivering high-quality consumable food products, reclaiming products does not apply to our operations.	

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	6,566	6,566	100%	6,566	100%	0	0%	6,566	100%	0	0%
Female	3,748	3,748	100%	3,748	100%	3,748	100%	0	0%	0	0%
Total	10,314	10,314	100%	10,314	100%	3,748	36%	6,566	64%	0	0%
Other than Permanent Employees											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b. 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											

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company	Westlife prioritises the well-being of the employees and has taken various initiatives such as providing a dedicated recreational room in every restaurant and regular breaks in every shift. We also conduct various sessions to promote physical and mental wellbeing of our employees such as doctor consultation, yoga, ergonomics etc. Given that all these services are provided by internal personnel or external partners, there are no material costs associated.	



2. Details of retirement benefits.

The company provides retirement benefits to its employees as following:

- Employees are enrolled under employees’ provident fund scheme as per The Employees’ Provident Funds and Miscellaneous Provisions Act, 1952.
- Company provides gratuity benefits to its employees as per the provision of the Payment of the Gratuity Act, 1972.

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)
PF	100	N.A	Yes	100	N.A	Yes
Gratuity	100	N.A	Yes	100	N.A	Yes
ESI	100	N.A	Yes	100	N.A	Yes

3. Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, our office and many of our stores are accessible to differently abled employees using wheelchairs.

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, Westlife has a Standards of Business Conduct which guides the aspects of equal treatment and equal employment opportunities which highlights zero tolerance towards any kind of discrimination or harassment at workplace. The Company is committed to offering equal employment opportunities, cultivating a workplace free from harassment, and guaranteeing equitable treatment for all employees. We prohibit discrimination across all facets of employment, advocate for equal pay and terms of employment, and maintain a comprehensive grievance mechanism.

Please find the document here: <https://www.westlife.co.in/investors-compliance-and-policies.php>

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

Gender	Permanent employees		Permanent workers*	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	N.A	N.A
Female	100%	100%	N.A	N.A
Total	100%	100%	N.A	N.A

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

Permanent workers	There is a mechanism for permanent employees. Employees have the option to submit anonymous letters via prepaid envelopes provided at all company stores. Additionally, they can communicate their grievances via email to a designated email address (Email: myfeedback@mcdonaldsindia.com).
Other than permanent workers	
Permanent employee	Westlife further facilitates personal feedback sessions across all stores to identify and address any grievances among store employees. Additionally, improvising on the feedback is an evolving process, we constantly monitor the effectiveness of our mechanisms and remediation processes through regular assessments and feedback collection. This ensures that all concerns are addressed promptly and that corrective actions are effectively implemented.
Other than permanent employee	

Business Responsibility & Sustainability Report

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male						N.A
Female						
Total Permanent Workers						
Male						N.A
Female						

Note: Since there are no workers employed by Westlife, there is no union as defined by law.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	6,566	6,566	100%	6,566	100%	7,648	7,648	100%	7,648	100%
Female	3,748	3,748	100%	3,748	100%	3,948	3,948	100%	3,948	100%
Total	10,314	10,314	100%	10,314	100%	11,596	11,596	100%	11,596	100%
Permanent Workers*										
Male										
Female										N.A
Total										

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

The company prioritises the continuous development of human resources across all levels, demonstrating a strong commitment to the professional growth and career advancement of every employee.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	6,566	6,566	100%	7,648	7,648	100%
Female	3,748	3,748	100%	3,948	3,948	100%
Total	10,314	10,314	100%	11,596	11,596	100%
Permanent Workers*						
Male						
Female						N.A
Total						

Note: *Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

The company prioritises the continuous performance and career development of our employees by implementing regular reviews. We foster professional growth through personalised performance evaluations, tailored development plans and targeted skill enhancement initiatives.

10. Health and safety management system:

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

Yes, relevant processes, SOPs and trainings are implemented to ensure health & safety of our workforce. All restaurant staff are mandated to undergo Health and Safety training and successfully pass the assessment as part of their onboarding procedure. Regular quarterly audits are conducted across all restaurants to evaluate compliance with diverse health and safety standards. Furthermore, we organise workshops and training sessions on fire safety, workplace safety, food safety facilitated by trainers authorised by the Food Safety and Standards Authority of India (FSSAI), along with initiatives focused on road safety to promote a safe working environment.

Concerning safety, installation of effective fire management systems, appointment of security personnel, upkeep of non-slippery floors – which is a possible major accident hazard are the initiatives taken by Westlife.

In terms of healthcare, we provide gloves & caps to all our workforce in stores. During the reporting period, we arrange free health check-ups, Yoga –meditation programmes and mental health sessions in order to improve physical as well as mental well-being of our employees.

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

The ongoing identification of work-related hazards is integral to our business operations. All restaurants undergo rigorous audits and inspections every quarter on various health and safety parameters such as facility cleanliness, food handling procedures, equipment maintenance, fire safety protocols, ensuring proactive mitigation and adherence to industry standards.

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

Yes. Employees can report any potential work-related hazards to the restaurant manager. We also have an escalation process where employees can write to management through prepaid anonymous letters (PAL). The company has been carrying out awareness programme and performing mock drill on different emergency scenario to prepare workers from such hazardous area or risk.

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

Westlife prioritises the health and safety of the employees through a comprehensive set of measures. We ensure that our employees have ready access to first aid and medical kits both within our office premises and at our restaurant locations. Furthermore, we provide coverage under the Employees’ State Insurance Corporation (ESIC) for our employees and their families, ensuring that they receive necessary medical support in case of any incidents.

For those individuals who are not covered by ESIC, our company offers group insurance, extending coverage for non-occupational medical and healthcare services. Additionally, we have implemented term insurance policies, which cater to the well-being of around 200 employees who are more likely to be exposed to health and safety risks.

In addition to insurance coverage, we facilitate regular complimentary doctor consultations for our employees, emphasising preventive healthcare and early intervention. We also prioritise staff well-being by allocating dedicated recreational spaces in every restaurant and ensuring regular breaks during shifts to promote relaxation and rejuvenation.

Moreover, Westlife is committed to promoting holistic health among our employees through various initiatives. These include organising sessions on physical and mental well-being, such as yoga and ergonomics, aimed at fostering a healthy work-life balance and enhancing overall employee satisfaction and productivity.

Business Responsibility & Sustainability Report

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employee	0	0
	Worker*	N.A	N.A
Total recordable work-related injuries	Employee	0	0
	Worker	N.A	N.A
No. of fatalities	Employee	0	0
	Worker	N.A	N.A
High consequence work-related injury or ill-health (excluding fatalities)	Employee	0	0
	Worker	N.A	N.A

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

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

Westlife has established and strictly enforces relevant processes, Standard Operating Procedures (SOPs), and training protocols to ensure the health and safety of our workforce. Our central team conducts regular risk assessments and provides continuous training to ensure the well-being of our employees.

In terms of safety measures, initiatives such as the installation of efficient fire management systems, deployment of security personnel, and the maintenance of non-slippery floors, which pose a significant risk of accidents, are prioritised.

Concerning healthcare, we have equipped all our store employees with gloves and caps. Additionally, during the reporting period, we organised complimentary health check-ups, Yoga-meditation sessions, and mental health workshops to enhance both the physical and mental well-being of our staff.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

Aspect	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of our workplaces (corporate office & stores are covered). These assessments are continuous processes. Not only the FSSAI officials and third-party agencies, but also company officials conduct periodic assessments of Health and safety practices as well as working conditions to ensure constant compliance with facility cleanliness, food handling procedures, equipment maintenance and fire safety protocols.
Working Conditions	

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.

Westlife conducts regular internal assessments to identify and address safety-related incidents. However, no such incidents were reported during FY24. Westlife adheres to a well-defined Standard Operating Procedure (SOP) derived from globally accepted best practices which states the commitment to the prevention of occupational accidents, ensuring strict compliance with all health and safety regulations. In the event of any incidents, thorough investigations are conducted and rooted through the central team, and corrective measures in the form of raising awareness and medical assistance are promptly implemented through updates to the SOP.

As a part of health & safety trainings, crew members are required to complete various assessments including those related to food safety, health & safety, and hygiene maintenance during the onboarding process. The progression of their careers within the organisation is contingent upon the successful completion of these assessments. Additionally, monthly health and safety training sessions are mandatory for all restaurant employees which include modules on

workplace hazards identification and mitigation, safe food handling practices, proper use of equipment and machinery, emergency response procedures and health and hygiene standards, supplemented by quarterly fire safety mock drills.

Our commitment to fire safety is underscored by the installation of equipment such as smoke detectors and fire suppressants, significantly mitigating the risk of fire-related incidents. Further to this, store managers regularly undertake health & safety audits at the store and prepare an action plan to mitigate any risk identified during such audits. Notably, there were no major fire incidents reported in FY24.

Health & Safety training at Westlife is designed to equip employees with the knowledge and skills necessary to maintain a safe working environment and effectively respond to potential hazards or emergencies.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes. The employees are covered under Insurance schemes of the Company. Westlife provides a range of benefits to foster an inclusive environment for its workforce. In addition to offering mandated benefits like PF and ESIC, we go the extra mile to support our staff by granting access to essential non-occupational medical and healthcare services through term insurance benefits, Mediclaim, Group accident policies and regular complimentary doctor consultations.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Westlife has a continuous reconciliation mechanism whereby; it checks the compliance of statutory due payments such as Goods & Service Tax (GST) by value chain partners before initiating the payments of its purchase orders.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employee	0	0	0	0
Worker*	N.A	N.A	N.A	N.A

Note: *Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Westlife endeavors to create opportunities for post-retirement employment that accommodate the individual's preferences by supporting retiring employees by providing comprehensive financial assistance and exploring alternative roles that align with both their skills and preferences.

5. Details on assessment of value chain partners:

Westlife conducts Supplier Workplace Accountability (SWA) audit every year for its value chain partners which focus on compliance with labor laws, business integrity, working hours, workplace environment, environment management and adherence to ethical business practices. Additionally, we've implemented an independent Supplier Code of Conduct, which clearly defines the procedures and parameters for our interactions. It establishes our standards for business integrity, social accountability, and environmental stewardship, setting clear expectations for our upstream suppliers to ensure efficient service to our downstream customers. Over 95% of our value chain partners (by value of business done with such partners) were assessed on the aforesaid parameters. Additionally, business agreements and contracts with any party includes relevant clauses on the affirmation of applicable regulatory requirements which include most of these aspects.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Over 95%
Working Conditions	

Business Responsibility & Sustainability Report

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Following our SWA audits, we identified around 9 minor safety related observations, across our value chain partners, which have been appropriately addressed and no relationships have been terminated.

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.

We understand the significance of cultivating and nurturing strong relationships with key stakeholders through transparent, sincere and impactful interactions. Our approach to stakeholder engagement is an ongoing endeavor, guided by the core principles of Materiality, Responsibility, Sustainability, and Inclusivity.

In FY24, Westlife conducted a Materiality Assessment to engage with a broad spectrum of stakeholders, including both internal and external parties, to gain insights into their perspectives on business priorities. This process involved reaching out to various stakeholders such as employees, suppliers, investors, NGO partners, media partners and customers to align our strategies accordingly.

The feedback and insights from stakeholders are actively sought and integrated into our business strategies, recognising their pivotal role in contributing to long-term value creation, whether directly or indirectly.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Customers	No	<ul style="list-style-type: none">Email, SMS, Newspaper, Pamphlets, Advertisement, Meetings, Website, Mobile Apps.We engage with our customers in person when they visit our outlets and provide them the maximum convenience	Daily basis	<ul style="list-style-type: none">Food Quality and SafetyCustomer experienceNew products and offersCritical incident reporting
Government/ Competent Authorities	No	<ul style="list-style-type: none">Emails, Regulatory filings, Meetings.We engage in the audits of our stores by regulatory authorities to ensure good manufacturing practice (GMP)and regulatory compliances.We participate in industry bodies through responsible opinion articulation.Reports and interactions aimed at confirming legislative and regulatory compliance policies and processes	Regularly	<ul style="list-style-type: none">Compliances and regulatory filingsAuditsIndustry needs and trends
Employees	No	<ul style="list-style-type: none">Direct engagement, Email, SMS, Meetings, Notice Board, Website and intranet portal.Training, learning and development Employee wellness initiatives	Daily basis	<ul style="list-style-type: none">Business operationsCareer prospectsLearning and developmentTrainings and policies



Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Suppliers	No	<ul style="list-style-type: none">Email, SMS and regular meetingsConducting training programs and audits	Regularly	<ul style="list-style-type: none">Product and process innovationSupply chain efficienciesFood safety and quality standardsBusiness continuityAuditsESG
Investors & funders	No	<ul style="list-style-type: none">Investor presentations of quarterly resultsStock exchange announcements, media releases and quarterly resultsAnnual General Meetings Investor relations section of the company's website	Regularly	<ul style="list-style-type: none">Business performanceBusiness strategy and prospectsGovernanceRisksIndustry trends
Communities	Yes, through our CSR activities	<ul style="list-style-type: none">Meetings with community membersMedia and Advertising across various formatsMobile Apps and messagesLeveraged Ronald McDonald House Charities to support terminally ill kids and families.	Regularly	<ul style="list-style-type: none">CSR activitiesLocal community concernsEmploymentHealth, safety and quality

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how feedback from such consultations is provided to the Board.

Stakeholder engagement on economic, environmental, and social topics is done by various departments in the organisation on an ongoing basis to understand the material topics and identify the priorities. These topics are initially discussed at the committee level before being brought forth to the board during board meetings. Furthermore, to strengthen the relationships with the stakeholders, a dedicated stakeholder relationship committee is established to oversee the entirety of stakeholder interactions, monitor plans for identified risks and formulate mitigation strategies. Additionally, board members occasionally visit different stores to foster relationships with both crew members and customers.

Westlife is currently in the process of establishing a Sustainability & CSR committee to formalise and strengthen our commitment to sustainable and responsible business practices.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the input received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes. in FY24, we conducted a materiality assessment in collaboration with both internal and external stakeholders, reaffirming our ongoing commitment to sustainability priorities. Based on the priority areas defined by our stakeholders we undertook various initiatives such as Food Safety, waste reduction, single-use plastics elimination, waste recycling, equal employment opportunities, and sponsorship of higher education for employees. Recognising the need to make food ordering enjoyable and easier for our color-blind customers, we launched colour-blind feature on the McDelivery App and website for color-blind individuals, offering three color enhancement options to ensure an inclusive and enjoyable dining experience.

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3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.

On World Sight Day, we introduced a new feature on our Mc Delivery App and website, tailored to cater to individuals with color blindness. Consumers can opt from three color enhancement options: ‘Green-Red’, ‘Red-Green’, and ‘Blue-Yellow’, and a special algorithm displays the menu in colors appropriate for the user. This lets them see the real colors of the burgers, wraps, light bites, desserts, and beverages, which in turn helps them thoroughly enjoy the experience, and make an informed decision about their meal.

This initiative known as EatQual 2.0 is an extension to our existing inclusivity platform, EatQual to ensure that everyone can effortlessly savor delightful and heartwarming moments.

Over the past three years, McDonald’s has been committed to promoting inclusivity through the EatQual initiative, striving to provide an inclusive dining experience for all.

Additionally, RMHC India, an Indian chapter of RMHC Global is advancing family-centered care knowledge, practice, and policy and contributing new evidence in the field through Conferences with a focus on marginalised groups. It is a listening & learning platform to understand the unique challenges kids & their families face during and after cancer treatment. The purpose of such conferences is to gather relevant insights regarding cancer biases/stigma and other issues faced by patients & families while promoting emotional wellbeing by providing a platform for patients to express their concerns.

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			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	10,314	10,314	100%	11,596	11,596	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	10,314	10,314	100%	11,596	11,596	100%
Workers*						
Permanent						
Other than permanent						
Total Workers						

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

During the year, all employees have been provided training on all aspects of human rights and its related policies and procedures including ASH and whistleblower policy.

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

Category	FY2023-24					FY-2022-23				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum wage	
		No. (B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent	10,314	0	0%	10,314	100%	11,596	0	0%	11,596	100%
Male	6,566	0	0%	6,566	100%	7,648	0	0%	7,648	100%
Female	3,748	0	0%	3,748	100%	3,948	0	0%	3,948	100%
Other than Permanent	N.A									

N.A

Category	FY2023-24					FY-2022-23				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum wage	
		No. (B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Workers*										
Permanent										
Male										
Female										
Other than Permanent										

Note: Westlife does not employ any permanent or contractual workers. All the instore personnel serving at its restaurants are considered as employees.

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

Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category [§]	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	3	₹8,55,500	2	₹10,62,000
Key Managerial Personnel (KMP)^	3	₹1,79,82,153	0	₹0
Employees other than BoD and KMP	6,566	₹1,93,540	3,748	₹1,91,343
Workers				

*BoD Remuneration consists only of the sitting fees payable to members of the board for attending the board and committee meetings. Sitting fees are uniform for all the directors.

Apart from fixed elements of remuneration and benefits, each individual is eligible for a Performance Bonus, which is tied to both their personal performance and the Company’s overall performance. Additionally, they are eligible for Long Term Incentives, such as Employee Stock Options, as determined by the Committee or the Board. These incentives are linked to individual performance, sustainability goals and the Company’s overall performance.

^KMP remuneration consists of sitting fees paid by WFL and salary by HRPL (wholly owned subsidiary)

The NRC determines the remuneration of the KMP and recommends it to the Board for approval. The remuneration is set based on the industry benchmarks relevant to WFL. This approach ensures we attract and retain talent with competitive compensation.

§Median includes Gross Salary excluding Retirals. The number of employees include Part Time Store Employees however the remuneration has been normalised for comparability.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	30%	27%

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)

Westlife operates as a responsible corporate entity, dedicated to promptly addressing any concerns or grievances raised by its stakeholders, in accordance with its Code of Conduct. This Code underscores Westlife’s commitment to upholding human dignity, preventing discrimination, and ensuring fair treatment for all individuals within its business ecosystem. Moreover, the Board also has approved a whistle-blower policy/vigil mechanism which is communicated to all the employees of the company to govern unethical behavior within the company, enabling employees to voice their concerns about any unethical practices. The policy provides a mechanism for employees/Directors to report their concerns about unethical behaviour, actual or suspected fraud, or violation of the Company’s code of conduct and provides safeguards against the victimisation of employees/Directors who avail of the mechanism.

Primarily, the Human Resources (HR) function within the organisation is entrusted with managing human rights issues and resolving them in due time. If these issues remain unresolved, they are escalated through the leadership hierarchy, ultimately reaching the board for resolution. However, there are no critical concerns that threatens the going-concern status of the Company.

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

Westlife follows a two-step approach to addressing human rights grievances to ensure swift and appropriate resolution. Initially, individuals are encouraged to raise their concerns with the HR team, which is equipped to handle such matters effectively and in accordance with established protocols.

However, should the grievance remain unresolved at the HR level, it will be escalated to the leadership team and the board to review the grievance, assess any actions taken so far, and determine a course of action to achieve a satisfactory resolution in alignment with the company's values and commitment to human rights.

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

Aspect	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	Nil	No complaints have been received under these categories		
Discrimination at workplace	No complaints have been received under these categories					
Child Labour						
Forced Labour/ Involuntary Labour						
Wages	No complaints have been received under these categories			No complaints have been received under these categories		
Other human rights related issues						

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.03%	0
Complaints on POSH upheld	1	0

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

Westlife fosters a culture of respect, equality and zero tolerance to provide a safe and respectful work environment for all employees. Westlife's employees have the right to work in a place that is free from harassment, abuse, and , or acts or threats of physical violence. In cases of discrimination or harassment complaints, the company maintains complete anonymity for both the details of the complaint and the identity of the complainant, providing full protection to the individual who has raised the concern.

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

Yes, all the business agreement and contracts which are entered into by the Company with any party include relevant clauses on the affirmation of applicable regulatory requirements which include human rights.

10. Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	Westlife has established policies in place in the form of code of conduct and ASH to govern the issues arising from child or forced labor, discrimination and harassment. We also periodically assess the topics mentioned herein concerning review of existing policies and process, assessing the effectiveness of training, evaluating hiring process and monitoring & reporting mechanisms. However, there is no formal assessment which is being done.
Forced labor	
Sexual harassment	
Discrimination at workplace	

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

No observation is identified, hence corrective action is not applicable. However, being a responsible company, we ensure continuous monitoring and capability building of internal and external stakeholder on the aspects mentioned above.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/complaints.

2. Details of the scope and coverage of any Human rights due diligence conducted.

We uphold the principles of respecting human rights by ensuring adherence to our Code of Conduct, applicable to all our employees. Moreover, our Supplier Code of Conduct articulates our expectations regarding human rights and encourages our suppliers to align with these standards. Every supplier is also evaluated under our Supplier Workplace Accountability audit which covers aspects of Human rights, however no formal Human rights due diligence is conducted.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, our office and many stores premises are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Over 95% of value chain partners (by value of business done with such partners) were assessed for the given parameters. Supplier Workplace Accountability (SWA) audit is conducted every year for our value chain partners wherein we cover evaluation of aspects such as compliance with labor laws, workplace environment, environmental management, working conditions and adherence to ethical business practices. Business agreements and contracts with any party include relevant clauses on the affirmation of applicable regulatory requirements which include most of these aspects.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

During our assessment, we identified a case related to minimum wage compliance. The value chain partner implemented mitigation measures, and the issue has now been appropriately addressed.

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	Unit	FY 2023-24	FY 2022-23 *
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	411	352
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C) (GJ)	GJ	411	352*
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	2,95,213	2,63,005
Total fuel consumption (E)	GJ	1,32,577	1,43,519
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption from non - renewable sources (D+E+F) (GJ)	GJ	4,27,790	4,06,524
Total energy consumption (A+B+C+D+E+F) (GJ)	GJ	4,28,201	4,06,876*

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Parameter	Unit	FY 2023-24	FY 2022-23 *
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Crores)	GJ/mn (₹)	18 GJ/mn	18* GJ/mn
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/mn (₹)	0.78 GJ/\$PPP	0.79 GJ/\$PPP
Energy intensity in terms of physical output	GJ/mn /stores	0.04 GJ/mn/store	0.05 GJ/mn/store
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The figures for FY23 have been restated post year end reconciliation.

Note: The PPP rate utilised for all data within the BRSR Report has been sourced from the International Monetary Fund (IMF) Fiscal Year 2024 data.

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out periodically.

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. Westlife is not covered under the ambit of PAT Scheme.

3. Provide details of the following disclosures related to water

Parameter	Unit	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)*			
(i) Surface water	KL	4,23,012	3,47,388*
(ii) Groundwater	KL	3,59,225	2,95,522*
(iii) Third party water	KL	0	0
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	7,82,237	6,42,910*
Total volume of water consumption (in kilolitres)	KL	7,82,237	6,42,910*
Water intensity per rupee of turnover (Water consumed / turnover)	KL/mn (₹)	32.70KL/mn	28.20* KL/mn
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/mn (₹)	1.46 KL/\$PPP	1.25 KL/\$PPP
Water intensity in terms of physical output	KL/mn (₹)/stores	0.08 KL / mn / store	0.08 KL / mn / store
Water intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The figures for FY23 have been restated post year end reconciliation.

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.



4. Provide the following details related to water discharged:

Parameter	Unit	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)			
(i) Surface water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(ii) Ground water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iii) Sea water	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iv) Sent to third parties	KL	0	0
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(v) Others	KL	3,39,048	2,18,588*
No treatment	KL	3,39,048	2,18,588*
With treatment – please specify the level of treatment	KL	-	-
Total water discharged (in kilolitres)	KL	3,39,048	2,18,588*

Note: The figures for FY23 have been restated post year end reconciliation.

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

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

Westlife has not implemented a mechanism for Zero Liquid Discharge. However, we take multiple initiatives to reduce water consumption and usage such as installation of a high-water recovery reserve osmosis system which has saved nearly 30 mn liters of water. Additionally, we have installed waterless urinals and low-flow aerators in our restaurants.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Unit	FY 2023-24	FY 2022-23
NOx	µg/m ³	Nil	
Sox	µg/m ³		
Particulate matter (PM 10)	µg/m ³		
Persistent organic pollutants (POP)	tones/annum		
Volatile organic compounds (VOC)	tones/annum		
Hazardous air pollutants (HAP)	tones/annum		
Others – Process Emission (HCL)	mg/Nm ³		
Acid Mist	mg/Nm ³		

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

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

Parameter	Unit	FY23-24	FY22-23
Scope 1	Metric tons of CO ₂ equivalent	14,949	13,211
Scope 2	Metric tons of CO ₂ equivalent	58,715	52,089
Total	Metric tons of CO ₂ equivalent	73,664	65,301
Total Scope 1 and Scope 2 emissions per rupee of turnover	tco ₂ /(₹)	3 tco ₂ /mn	3 tco ₂ /mn
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tco ₂ /(₹)	0.14 tco ₂ /\$PPP	0.13 tco ₂ /\$PPP
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tco ₂ /(₹)/store	0.007 tco ₂ /mn/store	0.008 tco ₂ /mn/store
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The figures for FY23 have been restated post year end reconciliation.

The Scope 1 calculations (CH₄, CO₂, N₂O, HFCs) are from the fuel usage and fugitive emissions from refrigerants at stores in India. Scope 2 calculations are from the electricity consumption. Further, Scope 1 and 2 calculations are undertaken using guidelines and emissions factors prescribed by globally accepted frameworks and standards such as GHG Protocol and Emissions factor from IPCC & DEFRA. The emissions have been consolidated using 100% financial control approach.

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

8. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

Westlife upholds a strong commitment to sustainability and environmental stewardship, as evidenced by various initiatives aimed at minimising its environmental footprint. We transitioned from polluting fuels to environmentally friendly Natural Gas (PNG), thereby reducing greenhouse gas emissions. Additionally, in order to decrease the reliance on non-renewable sources of energy, we have set up solar panels for capturing solar energy.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tons)		
Plastic waste (A)	33	32
E-waste (B)	0	0.16
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Food & Beverage waste (G.1)	2,218	2,199
Paper waste (G.2)	1,348	1,503
Oil Waste (G.3)	1,044	947
Other Non-hazardous waste generated (H)	0	0
Total (A+B + C + D + E + F + G + H)	4,643	4,681
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.19 mt/mn	0.20 mt/mn
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.008 mt/\$PPP	0.009 mt/\$PPP
Waste intensity in terms of physical output	0.0004 mt/mn/store	0.0006 mt/mn/store
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category	FY 2023-24	FY 2022-23
(i) Recycled (Oil & Plastic)*	1,044	1,056
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	1,044	1,056

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	FY 2023-24	FY 2022-23
(i) Incineration:	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations^	3,599	3,625
Total	3,599	3,625

*Used Cooking Oil is sold to Biodiesel converter. Plastic has been recycled as mandated by CPCB under EPR.

^Food, Beverage, Paper and Plastic waste generated at restaurants is disposed to a municipal waste collector. E-waste is disposed through a certified recycler.

Note: Food, Beverage, Paper and Plastic waste is generated at restaurant level and estimated using procurement and consumption data.

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

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.

As part of the Company's dedication to minimising its environmental footprint, various waste materials are disposed of in accordance with the guidelines set forth by the Central Pollution Control Board. Plastic waste is managed and recycled in compliance with Extended Producer Responsibility (EPR) obligations. Used cooking oil is responsibly transferred to a vendor for recycling. Municipal waste is disposed of in accordance with applicable Solid Waste Management Rules. Additionally, we engage with certified e-waste handlers for disposal of e-waste.

Moreover, the company does not generate any toxic or hazardous waste/chemicals. Any cleaning chemicals used are disposed of in accordance with relevant disposal regulations.

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:

No biodiversity assessment is conducted for the company or its operations as none of its business, franchises or offices are located in ecologically sensitive areas. However, we continuously review our policies on animal welfare, sourcing, and environmental impact to ensure that we remain good corporates citizens in the communities we serve.

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

All environmental requirements are covered by various local laws and regulations. Given the nature of our industry, we are not at risk of endangering surroundings or species, as we do not operate in ecologically sensitive areas. Consequently, the company has not conducted any environmental impact assessments in FY 2023-24.

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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, in the following format:

Serial Number	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 taken, if any action
	The Company is compliant with all applicable environmental laws/ regulations/ guidelines and there were no material non-compliances/penalties/fines levied against the company			

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area: None
- (ii) Nature of operations: None
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)	Since Westlife does not operate in water stress areas, this section is not applicable	
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)	Since Westlife does not operate in water stress areas, this section is not applicable	
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
• No treatment		
• With treatment – please specify level of treatment		
(ii) To Groundwater		
• No treatment		
(iii) To Sea Water		
• With treatment – please specify level of treatment		
• 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		
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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.



2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY23-24	FY22-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	Westlife is in the process of computing scope 3 emissions.	
Total Scope 3 emissions per rupee of turnover	Metric tons of CO ₂ equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO ₂ equivalent		

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.

There is no Independent Assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Currently none of the locations(including outlets and head office) of the company fall in/around ecologically sensitive areas.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S.No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	In order to conserve the water resource, Westlife has taken several initiatives. The Company installs water-less urinals in new stores; the RO rejected water is re-used in the restrooms and also, high water recovery RO system are installed in all restaurants to minimise the wastage of this invaluable resource. In FY24 we saved around 30 million litres of water through these initiatives.		

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Business Continuity forms an integral part of Westlife's Enterprise Risk Management (ERM) strategy, aimed at safeguarding the company's ability to either prevent or swiftly recover from significant operational disruptions or related risks. In response to the evolving business landscape, in FY24, we have reviewed and updated our risk assessment framework, confining crucial steps such as identifying risks and potential impacts, devising robust response strategies, outlining clear roles and responsibilities for stakeholders, ensuring regular communication through monthly updates, and conducting thorough employee training and testing protocols.

Our ERM practices undergo annual assessments or more frequent reviews to maintain relevance and effectiveness. Additionally, we have established a Business Continuity Planning (BCP) policy framework designed to uphold the continuity of critical services in the face of unforeseen disasters, showcasing the resilience of our operations by swiftly restoring all services.

Furthermore, our BCP efforts contribute significantly to safeguarding our organisational reputation, fostering strong relationships with third-party entities and subsidiaries, boosting employee morale, and ensuring compliance with regulatory standards.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

Value Chain Partners constitute a critical part of our operations. Westlife has a Supplier Code of Conduct which emphasises on providing a safe and healthy working environment that minimises physical and mental stress, adhering to human rights, managing, measuring and minimising the environmental impact while maintaining business integrity. Impact on the environment is assessed as a part of our Supplier Workplace Accountability audits. If any significant risk is highlighted, the supplier needs to immediately redress it or may lead to discontinuation of business relationship.

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7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Over 95% – by value of business done with such partners were assessed for environmental impacts covered as a part of our SWA audits.

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.

Westlife is affiliated with 5 National Trade and Industry Chambers.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Restaurant Association of India (NRAI)	National
2	Confederation of Indian Food Trade & Industry (CIFTI, the food arm of FICCI)	National
3	The Protein Foods and Nutrition Development Association of India (PFNDAI)	National
4	All India Food Processors Association (AIFPA)	National
5	The Retailers Association of India (RAI)	National

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, Westlife adheres to the highest level of governance practices, and there were no cases of anti-competitive conduct during the reporting period.

Leadership Indicators

1. Details of public policy positions advocated by the entity:

The Company through various Industry associations, participates in advocating matters for the advancement of the Industry and Public Good on a need basis. The Company has a Code of Conduct Policy to ensure that the highest standards of business conduct are followed while engaging with aforesaid Trade associations/Industry bodies.

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.

Westlife does not have any substantial social impact due to the nature of its business operations, hence we have not undertaken Social Impact Assessments.

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

Since Westlife operates within the quick-service restaurant industry, Rehabilitation and Resettlement (R&R) is not applicable due to our business model and operations.

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

Communities are provided with multiple channels through which they can formally register their grievances. These include:

- 1. Dedicated email addresses such as myfeedback@mcdonaldsindia.com and info@westlife.co.in.
- 2. Engaging directly with restaurant managers across all McDonald's locations.
- 3. Submitting concerns through our official social media handles, including (X), Instagram, and LinkedIn.

The company adheres to a structured grievance redressal process, which encompasses clear escalation procedures and ensures resolution at various hierarchical levels.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	3%	3%
Sourced directly within India	99%	99%

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	FY 2022-23
Rural	1%	1%
Semi-urban	0%	0%
Urban	6%	6%
Metropolitan	93%	93%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Since Westlife operates in quick-service restaurant industry, Social Impact Assessments are not applicable due to our business model and operational focus.

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

In FY24, Westlife has not undertaken any CSR projects in designated aspirational districts as identified by government bodies.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)

(b) From which marginalised /vulnerable groups do you procure?

(c) What percentage of total procurement (by value) does it constitute?

Our supply chain partners do not fall under the marginalised or vulnerable groups.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not Applicable.

6. Details of beneficiaries of CSR Projects:

CSR projects mentioned below and pursued by the company are meant to benefit vulnerable and marginalised groups of communities.

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalised groups
1	RMHC India	The company has an in-house foundation-Ronald McDonald House Charities Foundation India (RMHC India) that works extensively to support the well-being of terminally ill children. In the FY 2023-24, the RMHC India Family Room was utilised 4,196 times by children and their families. Since its inception, RMHC has touched the lives of nearly 35,000 children and families.	All our beneficiaries of the CSR initiatives are from marginalised or vulnerable group. However, we have not recorded any incidents of violations involving rights of vulnerable, marginalised or indigenous people during the year.

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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.

We have established a dedicated mechanism for our consumers to register their complaints and grievances effectively. They have the option to voice their concerns and provide feedback by emailing us at myfeedback@mcdonaldsindia.com or through the McDelivery Feedback page which is then routed to the central team. Additionally, customers can reach out to us via our official social media channels such as Twitter, Instagram, and LinkedIn which is addressed by our marketing team.

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

As a percentage to total turnover	
Environmental and social parameters relevant to the product	N.A
Safe and responsible usage	N.A
Recycling and/or Safe Disposal	100.00%

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	219	0	Largely reflects personal information amendment related customers requests which were resolved	1,861	0	Largely reflects personal information amendment related customers requests which were resolved
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0	Pertained to inaccuracy of orders or food product experience which were resolved	0	0	Pertained to inaccuracy of orders or food product experience which were resolved
Others	3,46,348	0		4,25,034	0	

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	0	N.A
Forced recall	0	N.A

There are no instances of product recalls.

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

Yes, the company is dedicated to safeguarding its business data, including personal information of customers, employees, and business associates, throughout its collection, processing, utilisation, and storage across diverse internal and external systems. This commitment entails the establishment of robust information systems and processes. To enhance security measures, the company refrains from storing customers' financial details such as any sensitive information pertaining to customer card transactions. The Cyber security and Privacy Policy formulated by Westlife is an internal policy and it is accessible to our employees on intranet.

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.

Westlife adheres to the highest level of data security measures. There has been no such instance which has occurred during FY2023-24.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches
- b. Percentage of data breaches involving personally identifiable information of customers
- c. Impact, if any, of the data breaches

Nil. There have not been any such instances in FY24.

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Information related to our Products and Services is available on McDonald's Android & iOS Applications. Additionally, all the information pertaining to our food products is also available on the website www.mcdonaldsblog.in, www.mcdonaldsindia.com and www.mcdelivery.co.in ensuring easy accessibility for our customers across various platforms.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Customers can visit www.mcdonaldsblog.in, www.mcdonaldsindia.com and www.mcdelivery.co.in to understand about the products and services offered. Additionally, the packaging of each food item served is designed to have a tidyman logo which highlights responsible usage and disposal of food products.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

McDonald's does not fall into the category of essential service provided, however, our Android & iOS Application users receive a pop-up notification and in-store display boards are updated, in case our services are perceived to be disrupted/ discontinued due to any natural/ artificial circumstances.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Yes. Since Westlife is governed by regulations and requirements prescribed by Food Safety and Standards Authority of India (FSSAI), we adhere to the display requirements prescribed by it. Our "Real Food, Real Good" initiative enables consumers to make informed food choices. Westlife also displays Allergen & Nutritional information in-store and on McDelivery app for the entire menu to ensure transparency. Additionally, we have reported ZERO complaints of non-compliance concerning product information, labeling, and marketing communications.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Westlife conducts consumer satisfaction surveys through the McDelivery App and survey links. They can also rate their experiences on third-party platforms such as Zomato and Swiggy. Additionally, we offer a dedicated email address, myfeedback@mcdonaldsindia.com, for addressing consumer complaints and ensuring a positive experience.