August 27, 2024

BSE Limited
Scrip code: 535755

National Stock Exchange of India Limited
Symbol: ABFRL

Sub.: **Business Responsibility and Sustainability Report for the financial year ended March 31, 2024 of Aditya Birla Fashion and Retail Limited** ("the Company")

Ref.: **Regulation 34(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015** ("SEBI Listing Regulations")

Dear Sir/ Madam,

Pursuant to the above referred, enclosing herewith the Business Responsibility and Sustainability Report which forms part of Company's Integrated Annual Report for the financial year 2023-24.

This is for your information and records.

Thanking you.

Sincerely,
For **Aditya Birla Fashion and Retail Limited**

ANIL KUMAR MALIK
Digitally signed by ANIL KUMAR MALIK
Date: 2024.08.27 20:31:59 +05'30'

Anil Malik
President & Company Secretary

Encl.: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Anchored by the ABG Vision and Sustainable Business Framework, we at ABFRL embarked on our sustainability journey with the launch of the sustainability 1.0 programme 'ReEarth - For Our Tomorrow' in FY13.

Building on our commitment to foster a sustainable tomorrow and deliver sustainable fashion, we have leapfrogged in our ReEarth programme with sustainability 2.0 and defined milestones for 2025.

We present our Business Responsibility and Sustainability Report (BRSR) in alignment with the National Guidelines on Responsible Business Conduct (NGRBCs) on Environmental, Social and Governance (ESG) of Businesses as released by the Ministry of Corporate Affairs. This Report is prepared as per amended 34 (2) (f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide gazette notification no. SEBI/LAD-NRO/GN/2021/22 dated May 05, 2021 and SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	**Corporate Identity Number (CIN) of the Listed Entity**	:	L18101MH2007PLC233901
2	**Name of the Listed Entity**	:	Aditya Birla Fashion and Retail Limited
3	**Year of incorporation**	:	2007
4	**Registered office address**	:	Piramal Agastya Corporate Park, Building 'A', 4th and 5th Floor, Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai, Maharashtra - 400 070
5	**Corporate address**	:	KH No, 118/110/1, Building 2, Divyashree Technopolis, Yemalur Post, HAL Old Airport Rd, Bengaluru, Karnataka - 560 037
6	**E-mail**	:	secretarial@abfrl.adityabirla.com
7	**Telephone**	:	91 86529 05000
8	**Website**	:	www.abfrl.com
9	**Financial year for which reporting is being done**	:	2023-2024
10	**Name of the Stock Exchange(s) where shares are listed**	:	BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE")
11	**Paid-up Capital (in INR)**	:	₹ 1,015.01 Cr
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	:	Name: Dr Naresh Tyagi Designation: Chief Sustainability Officer Telephone: 080-67271000 Email Address: naresh.tyagi@abfrl.adityabirla.com
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	:	Yes, the disclosure under this report are made on Standalone basis. The BRSR disclosures pertain to our Corporate office in Mumbai and Head Office in Bengaluru, factories, warehouses, and retail stores. The defined boundary covers significant operations of the organization. Please Refer about the report' section page no. 03
14	**Name of Assurance Provider**	:	British Standards Institution
15	**Type of Assurance**	:	Reasonable Assurance for BRSR core

II. Products / services

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

Business activities include design, manufacturing, distribution and retailing offering branded apparel and accessories. Details of turnover provided in subsequent question.

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

S. No.	Description of Main Activity	Description of Business Activity	Business Activity Code	% of Turnover of the entity
1	Manufacturing	Textile, Leather and other apparel products	C2	19.02%
2	Trade	Retail Trading	G2	80.98%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	10 Factories 8 Warehouses	Registered Office – Mumbai Office – Bengaluru	20
International	—	—	—

Please Refer 'Reporting Scope Boundary and Framework' section page no. 04

19. Markets served by the entity:

a. Number of locations:

Location	Number
National (no. of states)	28 states and 4 union territories across India
International (no. of countries)	The Middle East, USA

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

1.48% is contributed to exports in total turnover

c. A brief on types of customers:

Considering our product portfolio, we cater to all types of customer needs in fashion including formals, casuals, fast fashion, Indian ethnic and luxury. We also cater to

accessory needs of the customers across India. We also reach out to our customer through our e-commerce along with our large retail footprint.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Please refer Human Capital section, Page no. 52

b. Differently abled Employees and workers:

Please refer Human Capital section, Page no. 51

21. Participation / Inclusion / Representation of women

Please refer Human Capital section, Page no. 52, 53

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

Please refer Human Capital section, Page no. 55, 56

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	Jaypore E Commerce Private Limited	Subsidiary	100.00%	No
2	TG Apparel & Décor Private Limited	Subsidiary	100.00%	No
3	Finesse International Design Private Limited	Subsidiary	63.50%	No
4	Sabyasachi Calcutta LLP	Subsidiary	51.00%	No
5	Indivinity Clothing Retail Private Limited	Subsidiary	80.00%	No
6	House of Masaba Lifestyle Private Limited	Subsidiary	52.44%	No
7	Aditya Birla Garments Limited	Subsidiary	100%	No
8	Aditya Birla Digital Fashion Ventures Limited	Subsidiary	100%	No
9	TCNS Clothing Co. Limited	Subsidiary	52.01%	No
10	Sabyasachi Inc	Step-down Subsidiary	51.00%	No
11	Jaypore Fashions Inc	Step-down Subsidiary	100.00%	No
12	Pratyaya E -Commerce Private Limited	Step-down Subsidiary	76.03%	No
13	Imperial Online Services Private Limited	Step-down Subsidiary	60.96%	No
14	Awesomefab Shopping Private Limited	Step-down Subsidiary	54.97%	No
15	Bewakoof Brands Private Limited	Step-down Subsidiary	86.82%	No
16	Next Tree Products Private Limited	Step-down Subsidiary	86.82%	No
17	Styleverse Lifestyle Private Limited	Step-down Subsidiary	51.00%	No
18	Goodview Fashion Private Limited	Joint Venture	33.50%	No

VI. CSR Details

24. CSR details

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: *Yes*

(ii) Turnover (in Rs.): *Rs. 12,351.15 Cr*

(iii) Net worth (in Rs.): *Rs. 5,048.97 Cr.*

VII. Transparency and Disclosure compliance

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24 (Current)			FY 2022-23 (Previous)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0		0	0	
Investors (other than shareholders)	Yes	0	0		0	0	
Shareholders	Yes https://www.abfrl.com/corporate-governance/policies/	42	0	0	88	1	
Employees and workers	Yes	220	11		163	2	0
Customers	Yes	56890	540		36294	0	NA
Value Chain Partners	Yes	0	0		0	0	0

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

Please Refer Materiality – Stakeholder Engagement and Materiality Assessment Section, page no. 20

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and Management Process									
1a.	**Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
1b.	**Has the policy been approved by the Board? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
1c.	**Web Link of the Policies, if available**	http://www.abfrl.com/corporate-governance/policies/ Some policies may also include a combination of internal policies of the Company which are accessible to all internal stakeholders and policies placed on the Company's website								
2	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
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) adopted by your entity and mapped to each principle.**	Global Standards / frameworks: ILO, GRI, IFC, ISO, SA8000	Labels: BCI, LIVA Eco Fibber International Standards: OHSAS, ANSI, BSI, ASTM, NFPA Indian Standards: BIS, NBC, NSC Global Standards / frameworks: ILO, GRI, IFC, ISO, SA8000, Recycled Claim Standard, Higg Index	International Standards: OHSAS, ANSI, BSI, ASTM, NFPA Indian Standards: BIS, NBC, NSC Global Standards / frameworks: ILO, GRI, IFC, ISO, SA8000, ETI	Global Standards: AA1000AS, GRI, UNGC	Global Standards / frameworks: ILO, ISO, IFC SA8000, ETI, UNGC	Global Standards / frameworks: ILO, GRI, IFSC, ISO, SA8000 Certifications: USGBC, IGBC	Global Standards: AA1000AS, GRI, UNGC	Global Standards / frameworks: ILO, IFC, ISO, SA8000, UNGC	Global Standards / Frameworks: ISO
5	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	-	- 50% products by volume to have at least one sustainable attribute by 2025 - All tier-1 suppliers to be covered under Vendor Code of Conduct Program by 2025 - Zero severity at our premises - 50% renewable energy across our facilities	- All tier-1 suppliers to be covered under Vendor Code of Conduct Program by 2025 - Zero Harm - No incident of 'Category 5' at our premises.	-	- All tier-1 suppliers to be covered under Vendor Code of Conduct Program by 2025	- 50% Renewable Energy across our facilities by 2025 - 5% reduction in Scope 1, 2 & 3 Emissions by 2025 - Water positive across our facilities - Zero Waste disposed to landfill	-	- CSR goals are defined year-on-year across Education, Healthcare & Sanitation, Sustainable Livelihood, Water & Watershed and Digitalization	'All tier-1 suppliers to be covered under Vendor Code of Conduct Program by 2025 - 10% products by volume to be recycled / upcycled

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met**	-	-	-	-	-	-	-	-	-
Governance, Leadership and Oversight										
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)**	*Please refer 'Executive Messages' Section*								
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Name: Dr. Naresh Tyagi Designation: Chief Sustainability Officer Telephone: 080-67271000 Email Address: naresh.tyagi@abfrl.adityabirla.com								
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**	Please refer Risk and Opportunity, Risk governance section. Page no. 16								
10	**Details of Review of NGRBCs by the Company**	**Indicate whether: (i) Review was undertaken by Director / Committee of the Board / Any other Committee(ii) Frequency - Annually / Half yearly / Quarterly / Any other – please specify**								
	Subject for review	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Performance against above policies and follow up action	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	-	Quarterly / Half yearly	-
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly	-	Half yearly	-
11	**Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency**	Yes, IMS audit conducted by BVQI	Yes, facilities assessed on Higg Index FEM / FSLM by Bluwin		Yes, Sustainability Report assessed and assured by BSI	Yes, Human Rights Assessment conducted by KPMG	-	-	Yes, Social Impact assessment by Navgraam Development Consulting LLP	Yes, Information and Cyber Security systems & protocols assessed by one of the Big 4 Audit firm
12	**If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:**									
	Questions	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	The entity does not consider the Principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
	Any other reason (please specify)	-	-	-	-	-	-	While ABFRL does not have a stated policy on Policy Advocacy, as part of the Aditya Birla Group, we actively undertake need- based advocacy on issues pertaining to the industry through our membership of relevant industry bodies, such as Retail Association of India and Clothing Manufacturers Association of India		

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

Good governance is the common underlying principle for all successful organizations. To ensure transparent communication and ethical conduct at all levels of the value chain, we adhere to the policies which form the cornerstone of our operations and ensure business continuity in a responsible manner.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

A top priority at ABFRL is effectively harnessing the skills and capabilities of our people through focused initiatives on talent development. These initiatives enable our employees to focus on achieving personal and professional goals that are in alignment with the organizational strategy and their own career aspirations.

Segment	Total number of training and awareness programmes held	Topics / prin-ciples cov-ered under the training and its im-pact	Total no. of per-sons in the cate-gory	Total no. per-son covered by the awareness programmes	% of persons in cate-gory covered by the awareness pro-grammes
Board of Directors	1	1,2,4,5,6	14	12	85.71%
Key Managerial Personnel	1	1,2,4,5,6	5	5	100%
Employees other than BoD and KMPs	290	1,2,3,5,8,9	14436	14436	100%
Workers	31	1,2,3,5,6	12529	12529	100%

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:

Monetary	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1 to 9	NIL (for directors & KMP)	-	-	-
Settlement	1 to 9	NIL (for directors & KMP)	-	-	-
Compounding fee	1 to 9	NIL (for directors & KMP)	-	-	-
Non-Monetary	**NGRBC Principle**	**Name of the regulatory / enforcement agencies / judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**	
Imprisonment	1 to 9	NIL (for directors & KMP)	-	-	-
Punishment	1 to 9	NIL (for directors & KMP)	-	-	-

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. –

NIL

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

Yes, we have an Anti-Fraud and Anti-Corruption and Bribery Policy in place.

https://www.abfrl.com/docs/corporate_governance/policies/Anti-Fraud-Policy.pdf

https://www.abfrl.com/wp-content/uploads/2024/07/Anti-Corruption-and-Bribary-Policy.pdf

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

Segment	FY 2023-24	FY 2022-23
Directors	Nil	Nil
Key Managerial Personnel	Nil	Nil
Employees other than BoD and KMPs	Nil	Nil
Workers	Nil	Nil

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

No. of complaints received in relation to issues of Conflict of Interest	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	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 payable ((Accounts payable*365) / cost of goods / services procured) in the following format:

Please refer Financial Capital section, Page no. 36

9. Open-ness of Business:

Please refer Financial Capital section, Page no. 36

Leadership Indicators

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

Please refer Social and Relationship Capital section, Page no. 155

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.

Board and Senior Management being the decision-making authority, there's a code of conduct in place to observe the highest standards of ethical conduct and integrity.

Refer Code of Conduct - https://www.abfrl.com/corporate-governance/code-of-conduct/

Principle 2 Businesses should provide goods and services in a manner that is sustainable and safe

ABFRL is committed to its vision to 'passionately satisfy Indian consumers' needs in fashion, style and value'. Consumers today are more aware and prefer not only the style and service but also in the knowledge that the brands they choose manufacture products sustainably and operate responsibly and ethically. They make the conscious, and often a well-researched choice to opt for products that meet their expectations in terms of both quality and values without compromising on sustainability.

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0	-

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes, we have a defined methodology namely 'Sustainable Attributes' to monitor sustainable coefficient across our product portfolio

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

At ABFRL Level, 89.2% product have at least one sustainable attribute

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life

Please refer Natural Capital section, Page no. 115

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities-

Yes

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.

Please refer Natural Capital section, Page no. 119

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)? If yes, provide details in the following format? Yes

NIC Code	Name of Product / Service	% of total Turnover contribute	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Section C, Division 13 and 14, Group 131 and Group 141	Denim Jeans (Peter England) Shade: Dark Grey)	NA	Cradle to Grave	Yes	No
	Denim Jeans (Bare Denim) Shade: Na-vy	NA	Cradle to Grave	Yes	No

NIC Code	Name of Product / Service	% of total Turnover contribute	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Section C, Division 13 and 14, Group 131 and Group 141	T Shirt (Allen Solly) Shade: OBA White	NA	Cradle to Grave	Yes	No
	T Shirt (Byford) Shade: Black	NA	Cradle to Grave	Yes	No

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

Please refer Natural Capital section, Page no. 120

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 ma-terial	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Carton Box	100% cardboard made from recycled paper	

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

Please refer Natural Capital section, Page no. 119

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. – *Not Applicable*

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

At ABFRL, our 'People Vision' is to **'Drive a High Performing and Customer Centric Culture with Happy and Value Oriented Employees'.** We are especially proud of our performance as it is expertly anchored by advanced capabilities and enhanced productivity.

Essential Indicators

1. a. Details of measures for the well-being of employees:

Please refer Human Capital section, Page no. 66

b. Details of measures for the well-being of workers:

Please refer Human Capital section, Page no. 67, 68

c. Spending on measure towards well-being of employees and workers (including permanent and other than permanent)

Please refer Human Capital section, Page no. 66

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

Benefits	FY 2023-24			FY2022-23		
	No. of employees covered as a % of total employees	No. of employees 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 employees covered as a % of total Workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	41%	94%	Yes	44%	97%	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, the premises / offices are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016

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.

While we don't have a standalone Equal Opportunity Policy, our Human Rights policy emphasizes our commitment and approach in providing a conducive and diverse work environment considering the rights of vulnerable groups such as indigenous people, women, migrant workers and other minorities. Please refer Human Rights Policy for further information. - https://www.abfrl.com/docs/corporate_governance/policies/HUMAN-RIGHTS-POLICY.pdf

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

Please refer Human Capital section, Page no. 68

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

	Yes / No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	Works committee has formed to address the Grievance of workers. Committee comprises of 13 members with 20% of male and 80% of female across levels and each unit level (Factories)
Other than Permanent Worker	No	NA
Permanent Employees	Yes	Please refer Employee grievance mechanism in Human Capital Page no. 72
Other than Permanent Employees	No	NA

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

Please refer Human Capital section, Page no. 70

8. Details of training given to employees and workers:

Health and Safety:

	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)
					Employees					
Male	10,645	82810	777%	24482	229%	10688	8246	77%	11404	107%
Female	3,791	56744	1496%	10024	264%	3693	3129	85%	4169	113%
Total	14,436	139554	966%	34506	239%	14381	11375	79%	15573	108%
					Worker					
Total	12529	135584	1082%	21958	175%	14009	16840	120%	386	3%

*Percentage exceeds 100% as employees have received multiple trainings

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

100% of employees and permanent workers are covered under performance and career development review. Please refer Human Capital section, Page no. 68

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? If yes, the coverage such system?

Yes, please refer Human Capital Section, Page no. 73

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

Risk Assessment and Management System - Hazard Identification and Risk Assessment, Job Safety Analysis, please refer Human Capital Section, Page no. 76

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

Please refer Human Capital Section, Page no. 76

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

We have Group Mediclaim Policy in place for all our employees (including workers)

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

Please refer Human Capital section, Page no. 77

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Please refer Human Capital section, Page no. 76

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

Number of Complaints on the following made by employees and workers:	FY 2023-24			FY 2022-2023		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Health & Safety	2879	0	-	3142	0	-

14. Assessments for the year:

	% of your plants and offices that were assessed *(by entity or statutory authorities or third parties)*
Health and safety practices	100% (Factories and Warehouse)
Working conditions	100% (Factories and Warehouse)

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.

Please refer Human Capital section, Page no. 76, 77

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death.

Employees	Yes
Workers	Claims are settled through EDLI – EPFO

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

Statutory dues are managed by internal process stakeholders and there are quarterly audit happening around to ensure the prompt payment and 100% complaint

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees / worker		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Employees	0	0	NA	NA
Workers	0	0	NA	NA

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?**

   Please refer Human Capital section, Page no. 59-63

5. **Details on assessment of value chain partners:**

   Please refer Social and Relationship Capital section, Page no. 152-154

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.**

   Please refer Social and Relationship Capital section, Page no. 155

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.**

   Please refer Stakeholder Engagement and Materiality assessment Section, Page no. 20

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

   Please refer Stakeholder Engagement and materiality assessment Section, Page no. 21-23

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 is feedback from such consultations provided to the Board.**

   Please refer Stakeholder Engagement and materiality assessment section, Page no. 24

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).**

   Yes

   If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

   Please refer Materiality Section and Stakeholder Engagement section, Page no. 20

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

   Please refer Materiality Section and Stakeholder Engagement section, Page no. 21

Principle 5 Businesses should respect and promote human rights

ABFRL upholds the belief that all humans must be treated with dignity and respect. In order to ensure this, we protect human rights, not only within our premises but across our supply chains. Our policy on human rights is thus extended to vendors, suppliers and NGOs. Some of the steps that we have taken to safeguard human rights are:

- We prohibit child labour across all vendor sites. This is enforced and ensured through stringent and regular audit checks of vendors
- Our 'Prevention of Sexual Harassment' (POSH) Policy has been adopted on the Company-wide level to ensure the respect and dignity of all its employees. POSH is applicable not only to employees but also to third parties or clients and vendors of the Company

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:**

   Please refer Human Capital section, Page no. 71

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

   Please refer Human Capital section, Page no. 58

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

   a. Median Remuneration / Wages

Details of Remuneration	Male		Female	
Category	**Number**	**Median remuneration/salary/ wages of respective** *(in INR)*	**Number**	**Median remuneration/ salary/wages of respective** *(in INR)*
Board of Directors (BoD)	-	-	-	-
Key Managerial Personnel	4	5,79,55,827	1	6,60,56,465
Employees other than BoD and KMP	10641	3,56,000	3790	2,32,639
Workers	1808	2,24,044	10721	1,70,663

   b. Gross wages paid to female as % of the total wages paid by entity

   Please refer Human Capital section, Page no. 58

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) -** *Yes*

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

   We have a formal policy in line with UNGC Principles of Human Rights & Labor, Social Accountability 8000 etc. and employee raise their grievances through dedicated helpline numbers work committee and email in their reginal language

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

   Please refer Human Capital section, Page no. 72

7. **Complaints filed under the sexual Harassment of women at workplace (prevention, prohibition and redressal) act 2023, in the following format**

   Please refer Human Capital section, Page no. 72

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

   Please refer Human Capital section, Page no. 72

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

10. Assessments for the year – Percentage of plants and offices

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

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

At the time of Audit suitable corrective actions are recommended and facilities are monitored through regular Follow-up and Annual Surveillance Audits to ensure robustness of the systems in place

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. – *Not applicable*

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

All the tier 1 vendors, warehouse, retail stores, business offices, and in-house factories are under the scope of Human Rights due diligence.

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

4. Details on assessment of value chain partners:

Please refer Social and Relationship Capital section, Page no. 153

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

At the time of Audit suitable corrective actions are recommended. Vendors are monitored through regular Follow-up and Annual Surveillance Audits to ensure robustness of the systems in place

Please refer Social and Relationship Capital section, Page no. 154

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

At ABFRL, we are striving to provide every customer a sense of meaningful contribution in building a sustainable ecosystem, through resource neutral operations of closed-loop models, sustainable raw materials and enhanced transparency.

- Our sustainability webpage link - https://www.abfrl.com/sustainability/
- Our Environmental Policy link - https://www.abfrl.com/docs/corporate_governance/policies/ENVIRONMENTAL-POLICY.pdf

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Please refer Natural Capital section, Page no. 104

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.

None of the ABFRL facility has been identified as designated consumers under PAT scheme

3. Provide details of the following disclosures related to water, in the following format:

Please refer Natural Capital section, Page no. 107

4. Provide the following details related to water discharged:

Please refer Natural Capital section, Page no. 109

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

Yes, ABFRL has implemented a mechanism for zero water Discharge. Under Liquid waste, we have Used oil, which is collected, stored and disposed for recycling.

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

Please refer Natural Capital section, Page no. 103

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

Please refer Natural Capital section, Page no. 101

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

Yes, Energy efficiency, PV Solar Roof Top, Use of biomass as fuel in boiler etc. Please refer Natural Capital section, Page no. 105

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

   Please refer Natural Capital section, Page no. 116

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.**

    Please refer Natural Capital Section, Page no. 123, 124

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 in the following format:**

    Not Applicable. ABFRL has no operations/offices in/around ecologically sensitive areas

12. **Details of environmental impact assessments (EIA) of projects undertaken by the entity based on applicable laws, in the current financial year:** *Not Applicable*

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

    Yes, we adhere to all applicable local and national environment laws and regulations

Leadership Indicators

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

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

   (i) Name of the area: Bangalore and Gurugram

   (ii) Nature of operations: Domestic purpose

   (iii) Water withdrawal, consumption and discharge in the following format:

   Please refer Natural Capital Section, Page no. 109

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

   Please refer Natural Capital Section, Page no. 102, 103

3. **With respect to the ecologically sensitive areas reported at Question 10 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.**

   ABFRL has no operations/offices 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:**

   Please refer Natural Capital Section, Page no. 104

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

   We have crisis management policy at group level

   https://sustainability.adityabirla.com/images/Crisis-Management-Policy.pdf

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.**

   No significant adverse impacts to the environment evidenced as a result of our operations

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

   Please refer, Social and Relationship Capital, Page no. *152, 153*

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.**

      Please refer 'Membership in Industry Associations', in Public Advocacy section in Social and Relationship Capital, Page no. 158

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

      Please refer 'Membership in Industry Associations', in Public Advocacy section in Social and Relationship Capital, Page no. 158

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.**

   – *Not Applicable*

Principle 8 Businesses should promote inclusive growth and equitable development

The Company focuses its CSR initiatives under 5 pillars, i.e., Education, Health & Sanitation, Sustainable Livelihood, Water and Digitization. It also strongly encourages voluntary employee participation in the CSR activities, and has a policy in place to facilitate this.

Essential Indicators

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

   Please refer Social and Relationship Capital, Page no. 147

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

   Not Applicable

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

   Please refer Social and Relationship Capital, Page no. 136

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

   Please refer Social and Relationship Capital, Page no. 152

5. **Job creation in smaller town- Disclose wages paid to person employed (Including employees or workers employed on permanent or non-permanent /on contract basis in the following locations.**

   Please refer Human Capital, Page no. 53

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):**

Details of negative social impact identified	Corrective action taken
Not Applicable as no any negative social impacts identified in the Social Impact Assessments	

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

   Please refer Social and relationship capital section, page no. 138

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

- *No*

3b. **From which marginalized /vulnerable groups do you procure?**

Currently, we are not purchasing from any marginalized or vulnerable groups

3c. **What percentage of total procurement (by value) does it constitute? –** 0%

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:**

   Please refer Social and Relationship Capital, Page no. 132

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.**

   Please Refer Customer, Social and Relationship Capital Page no. 149

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

Environmental and social parameters relevant to the product	We have defined sustainable product attributes. We launch various environment friendly collections and mentions the Environment and Social performance of the products. Such products comprise of 89.2 % by volume.
Safe and responsible usage	Our product tags contain the information on the safe and responsible usage of the products such as wash care, drying and ironing instruction. We mention these instructions on 100% of our apparel products.
Recycling and/or safe disposal	Not Applicable

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

   Please refer Social and Relationship Capital, Page no. 149

4. **Details of instances of product recalls on account of safety issues: -** *Not Applicable*

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

   Please refer intellectual Capital, Information security section Page no. 92, 93

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. -** *Nil*

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches along-with impact:**

      0

   b. **Percentage of data breaches involving personally identifiable information of customers:**

      0%

Leadership Indicators

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

   Information relating to all the products and services provided by the organization are available on the Company website https://www.abfrl.com. Apart from that all the brands that are part of ABFRL, have their own websites, where they regularly update their information regarding their products and services. In addition, the Corporation actively uses various social media and digital platforms to disseminate information.

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

   Our product tags contain the information on the safe and responsible usage of the products such as wash care, drying and ironing instruction. We mention these instructions on all of our apparel products.

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

   Not applicable

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.**

   Product Story related to raw material, finish or any other key highlight shall be disclosed over and above the mandatory requirement through the hangtag. Example - LIVA, Giza Cotton

   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)

   Yes, we do carry out surveys with regard to consumer satisfaction.