gokaldas exports ltd

GEL/SEC/2026-27/35

September 05, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai – 400 001

Scrip Code - 532630

National Stock Exchange of India Limited
The Exchange Plaza
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

Scrip Code: GOKEX

Dear Sir / Madam,

Sub: Business Responsibility and Sustainability Report for the FY 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

Please take this into your records.

Thanking you,

Yours truly,
For Gokaldas Exports Limited
GOURISH GANAPATI HEGDE
Digitally signed by GOURISH GANAPATI HEGDE
Date: 2026.09.05 18:58:34 +05'30'
Gourish Hegde
Company Secretary & Compliance Officer

Encl: as above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L18101MH2004PLC468826
2	Name of the Listed Entity	Gokaldas Exports Limited
3	Year of incorporation	2004
4	Registered office address	No. 208, 2nd Floor, Matharu Arcade, Plot No. 32, Subhash Road, Near Garvare, Vile Parle (E) Mumbai – 400057
5	Corporate address	No, 25, Second cross, Third main, Industrial Suburb, Yashwanthpur, Bangalore-560022
6	E-mail	info@gokaldasexports.com
7	Telephone	+(91)-(80)-68951000
8	Website	https://www.gokaldasexports.com
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange & National Stock Exchange
11	Paid-up Capital	3,662.37 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name:	Mahantesh Bangari, General Manager- EHS
	Telephone:	08068951000
	E-mail:	mahantesh.bangari@gokaldasexports.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).	The disclosures reported are under consolidated basis (unless specified). Previous year data is excluding of wholly-owned subsidiaries located in overseas

14. Name of assessment or assurance provider: NA

15. Type of assessment or assurance obtained: NA

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Apparel and Clothing	The Company is in the business of Apparel Manufacturing and Exports	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contribute
1	Apparel and Clothing	14101	100%

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	28	3	31
International	5	3	8

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	2
International (No. of Countries)	50+

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

Exports Contribute 82.4% of the total turnover.

c. A brief on types of customers

Our customers comprise global fashion retailers, wholesalers, and internationally recognized brands, predominantly headquartered across the United States and Europe. These organizations operate at scale within the global apparel industry, managing complex, multi-geography sourcing strategies to meet the demands of diverse and ever-evolving consumer markets. Their product portfolios span a comprehensive range of readymade garments, encompassing fashion wear, outerwear, sportswear, and bottom wear, catering to men, women, and children across all seasonal collections with a strong emphasis on quality, compliance, and trend responsiveness, these customers seek reliable sourcing partners capable of delivering consistent standards across varied product categories and geographies.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1	Permanent (D)	6,554	4,790	73%	1,764	27%
2	Other than Permanent (E)	971	546	56%	425	44%
3	**Total employees (D + E)**	**7,525**	**5,336**	**71%**	**2,189**	**29%**
	WORKERS					
4	Permanent (F)	34,595	6,425	19%	28,170	81%
5	Other than Permanent (G)	9,660	2,355	24%	7,305	76%
6	**Total workers (F + G)**	**44,255**	**8,780**	**20%**	**35,475**	**80%**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Employees					
1	Permanent (D)	24	15	63%	9	38%
2	Other than Permanent (E)	2	2	100%	0	-
3	**Total employees (D + E)**	**26**	**17**	**65%**	**9**	**38%**
	Differently abled Workers					
4	Permanent (F)	20	5	25%	15	75%
5	Other than Permanent (G)	51	20	39%	31	61%
6	**Total workers (F + G)**	**71**	**25**	**35%**	**46**	**65%**

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33%
Key Management Personnel	2	0	0%

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

	Turnover rate in FY 2025-26			Turnover rate in FY 2024-25			Turnover rate in FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	44%	41%	43%	43%	35%	43%	54%	49%	53%
Permanent Workers	127%	89%	97%	98%	68%	81%	120%	81%	87%

Note: Above table excludes data for overseas subsidiaries

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. Names of holding/subsidiary/associate companies/joint ventures:

Sr. 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	All Colour Garments Pvt. Ltd.	Subsidiary	100%	Yes
2	SNS Clothing Pvt. Ltd.	Subsidiary	100%	Yes
3	Vignesh Apparels Pvt. Ltd.	Subsidiary	100%	Yes
4	Gokaldasexports Acharpura Pvt. Ltd.	Subsidiary	100%	Yes
5	Sri Susamyuta Knits Pvt. Ltd.	Subsidiary	100%	Yes
6	Gokaldas Exports FZCO	Subsidiary	100%	Yes
7	Gokaldas Exports Corporation	Subsidiary	100%	No
8	Nava Apparels LLC-FZ	Subsidiary	100%	Yes
9	Matrix Design & Industries Private Limited	Subsidiary	100%	Yes
10	Atraco Industrial Enterprise (Branch of Amibros S.A.)	Stepdown Subsadairy	100%	Yes
11	Atraco Logistics Co LLC, Dubai	Stepdown Subsadairy	100%	Yes
12	Ashton Apparel Manufacturing PLC. Ethiopia	Stepdown Subsadairy	100%	Yes
13	Ashton Mombasa Apparel EPZ Ltd, Kenya	Stepdown Subsadairy	100%	Yes

VI. CSR Details

24.

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

(ii) **Turnover (in ₹):** 269304.96 Lakhs

(iii) **Net worth (in ₹):** 236126.83 Lakhs

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:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2025-26			2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company has adequate systems and processes for redressing employee grievances. The related documents can be accessed at https://www.gokaldasexports.com/email-address-for-grievance-redressal	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		Nil	Nil	-	11	Nil	-
Employees and workers		15	0	-	9	2	-
Customers		Nil	Nil	-	Nil	Nil	-
Value Chain Partners		Nil	Nil	-	Nil	Nil	-
Other (please specify)			Nil	-	Nil	Nil	-

Note: The company has established effective grievance redressal systems to address employee and worker concerns while ensuring confidentiality and fair resolution. Continuous improvement measures are implemented to strengthen accessibility and effectiveness for all relevant stakeholders.

26. Overview of the entity's material responsible business conduct issues:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water and chemical management	Risk	Water and chemical management is critical in the apparel industry due to water-intensive and chemical-driven processes such as dyeing, printing, and finishing. Effective management helps prevent water pollution, protect ecosystems and communities, ensure regulatory compliance, and reduce environmental and operational risks. It also enables cleaner production, resource efficiency, innovation, and more sustainable manufacturing.	1. Installing machines with state-of-the-art technology in our laundry operations that can save water and chemicals 2. Upgrading effluent treatment plants and enhancing capacity 3. All greenfield projects are equipped with rainwater harvesting 4. Facility uses certified eco-friendly chemicals and waterborne chemicals in operations	Negative
2	Energy Management & Renewable Transition	Opportunity	Effective energy management enables the textile industry to reduce emissions, lower operating costs, and improve productivity through energy efficiency, automation, smart monitoring, and renewable energy adoption. Transitioning from fossil fuels to cleaner energy strengthens resilience against energy price volatility, supports compliance with evolving regulations and climate goals, and enhances competitiveness. Early adoption also enables companies to benefit from green energy incentives while strengthening their long-term sustainability and market position.	1. Installing energy-efficient equipment 2. Increasing renewable energy sourcing through PPA 3. Enhancing automation and digital footprint in operations 4. Replacing old utility equipment with new energy-efficient equipment	Positive
3	Waste Management and Circularity	Risk/ Opportunity	Waste management and circularity are essential to reducing environmental impact, improving resource efficiency, and creating economic value in the textile industry. Effective waste reduction, segregation, recycling, and reuse can minimize landfill waste, emissions, and disposal costs. Circular practices, including the use of recycled materials and designing for durability and recyclability, reduce reliance on virgin resources, create value streams, and support long-term sustainability while meeting evolving regulatory and market expectations.	1. Incorporated Computer-Aided Manufacturing (CAM) software for cutting machines to reduce fabric waste generation 2. All production waste is segregated at source and recycled through authorized vendors 3. Conducting capacity-building programs to educate operations personnel in practicing waste minimization efforts	Positive

26. Overview of the entity's material responsible business conduct issues: (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Climate Change & Emissions control	Opportunity	Managing climate impact and GHG emissions is critical to the garment industry's long-term resilience and competitiveness. Energy-intensive processes, fossil fuel use, and raw material production contribute significantly to the sector's carbon footprint. Reducing emissions through energy efficiency, renewable energy, and low-impact materials helps meet climate goals while reducing costs and strengthening buyer relationships. Proactive climate action also supports access to green finance, mitigates operational and reputational risks, and creates opportunities for innovation and sustainable growth.	1. Significantly enhancing the clean and renewable energy mix 2. Upgrading manufacturing and utility machinery with the latest energy-efficient ones 3. Implementing tree plantation and water rejuvenation drives with stakeholder partnerships	Positive
5	Attrition and absenteeism	Risk	Attrition and absenteeism are key workforce challenges in garment manufacturing, affecting productivity, quality, costs, and operational stability. High employee turnover increases recruitment and training costs, while absenteeism can cause production delays, reduced efficiency, and quality issues. Effective workforce management and investment in employee well-being, engagement, and retention are therefore essential to building a stable workforce and sustaining long-term competitiveness.	1. Increasing our efforts in providing a safe, secure, and inclusive work environment for our workers and employees 2. Implementing programs to promote women in leadership roles 3. Continuously focusing on employee well-being and capability-building opportunities	Negative
6	Supply chain transparency and traceability	Risk/ Opportunity	Supply chain transparency and traceability are essential for risk management, regulatory compliance, responsible sourcing, and stakeholder trust in the garment industry. With complex, multi-tiered global supply chains, greater visibility helps identify and address risks related to labor rights, environmental impacts, and ethical sourcing. Effective traceability enables companies to track materials, suppliers, labor conditions, and environmental performance, reducing reputational and regulatory risks while strengthening responsible and sustainable supply chains.	1. Implementing responsible sourcing principles and supply chain management practices with key vendors 2. Engaging with key supply chain partners in exchanging information on social and environmental performance improvement 3. Implementing digital systems to enhance traceability of key raw materials together with key partners	Negative

26. Overview of the entity's material responsible business conduct issues: (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Safety and Working Condition	Risk	Strong safety standards and good working conditions are essential for ethical manufacturing, legal compliance, and sustainable business performance. Addressing workplace risks such as hazardous chemicals, poor ventilation, long working hours, and inadequate emergency preparedness protects workers while improving morale, reducing absenteeism, and enhancing productivity.	1. Implementing Life and Building Safety (LABS) standards across our facilities 2. Carrying out impactful training programs on ESH and emergency preparedness covering all facilities at regular intervals 3. Hazard and risk assessment exercises have been conducted by the on-site safety personnel and safety committees in each facility	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question		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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.gokaldasexports.com/disclosures-under-regulation-46								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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.	The Company has certifications from the global bodies for sustainability and ESG Standards such as ISO 9001:2018, Higg Index, SLCP, ZDHC, GOTS, GRS, Organic 100 content standard, RCS, BCI, C-TPAT, SCAN and Global Security Verification.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has been implementing activities to achieve net-zero emissions by 2045. By 2030, the company aspires to be carbon neutral of own operations and water positive. The company is on its way to achieve zero-to-landfill before the target year of 2030.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company is maintaining high HIGG FEM score and SLCP accuracy level. The performances of the newly acquired entities have seen significant improvement over the year.								
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). **The Company's importance on the ESG is emphasized in the page no. 22 of the annual report**									

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES (Contd.)

	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)	**Name of highest authority**			Prabhat Kumar Singh					
		Designation			Executive Director - Whole-Time Director DIN: 08275987					
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	Yes. The Company has corporate social responsibility committee of the Board to review the CSR activities. In addition, the Company's management who take decisions with regard to social responsibility also considers sustainability related matters suitably.								
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**								
		P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Subject for Review	**Frequency (Annually/Half yearly/Quarterly/Any other – please specify)**								
	Performance against above policies and follow up action	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly	Yearly	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. the Company has established robust internal mechanisms to evaluate the effectiveness of policies and management systems implemented across its facilities. In addition, the Company regularly undergoes independent assessments, audits, and verifications by external agencies such as BV, GCL, SGS, PDCA, and Intuitive to ensure compliance, monitor performance, and drive continual improvement in its ESG practices.								
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)	Not Applicable								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not Applicable								
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
	It is planned to be done in the next financial year (Yes/No)	Not Applicable								
	Any other reason (please specify)	Not Applicable								

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	7	The Board of Directors receive updates on issues related to business strategy, regulations, corporate governance, sustainability initiatives, CSR and supply chain management.	100%
Key Managerial Personnel	7	Strategic Leadership, Change Management, Leadership Mindset, Decision-Making, Team Leadership, Communication, Collaboration, Problem Solving, Resilience, and Organizational Transformation. The programme strengthened leadership capability, change readiness, communication, decision-making, and team effectiveness.	100%
Employees other than BoD and KMPs	978	Prevention of Sexual Harassment (POSH), Workplace Cooperation, Health & Safety, Grievance Redressal Mechanism, Employee Wellbeing, Leadership Development, Supervisory Skills Development, Environmental Awareness, Communication Skills, Conflict Resolution, Relationship Building,Mental Health & Emotional Wellbeing, Counselling Techniques, Workplace Discipline, First Aid, and Ethical Workplace Practices.	100%
Workers	4,974	Communication Skills, Mental Health & Emotional Wellbeing, Worker Rights and Responsibilities, Prevention of Sexual Harassment (POSH), Workplace Cooperation, Health & Safety, Grievance Redressal Mechanism, Employee Wellbeing, Environmental Awareness, , Conflict Resolution, Relationship Building, Worker Welfare, Workplace Discipline, First Aid, Financial Literacy, Women Empowerment, Diversity & Inclusion, Ethical Workplace Practices, and Responsible Workplace Behaviour.	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, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	There are no instances of penalty/Fine/Punishment/Award/Compounding fees/Settlement amount paid in proceedings during the year.				
Settlement					
Compounding fee					

	Non-Monetary			
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	There are no instances of imprisonment or punishment against the KMP/ Director during the year.			
Punishment				

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 institutions
NA	NA

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 adopted zero-tolerance approach to corruption, bribery and fraud. The Company's code of conduct provides (https://www.gokaldasexports.com/disclosures-under-regulation-46) sufficient guidance to our employees on anti-bribery and anti-corruption. The Company includes clauses on anti-corruption and anti-bribery appropriately in all its purchase orders and contracts to guide the vendors on ethical business practices.

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

	FY 2025-26	FY 2024-25
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No complaint received during the current and previous Financial Year.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

The Company did not have any such instances during the Year.

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

	FY 2025-26	FY 2024-25
Number of days of account payables	69	52

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 2025-26	FY 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	-	-
	b.	Number of trading houses where purchases are made from	-	-
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	-	-

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: (Contd.)

Parameter	Metrics		FY 2025-26	FY 2024-25
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	-	-
	b.	Number of dealers/distributors to whom sales are made	-	-
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	-	-
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	10.5%	4.6%
	b.	Sales (Sales to related parties/Total Sales)	2.4%	1.4%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d.	Investments (Investments in related parties/Total Investments made)	37.0%	41.1%

Note: Data on standalone basis

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
-	-	-

Note: The Company actively engages with its value chain partners and regularly communicates its Code of Conduct, Business Ethics, and Compliance requirements. The Company maintains a zero-tolerance approach towards bribery, corruption, and unethical business practices and expects the same standards from its suppliers, contractors, and business partners. Through purchase orders, contracts, supplier onboarding processes, and periodic engagements, the Company promotes compliance with applicable laws and regulations, ethical business conduct, anti-bribery and anti-corruption principles, and established grievance and reporting mechanisms for addressing potential violations.

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 has a well-defined governance framework to identify, disclose, and manage actual or potential conflicts of interest involving members of the Board. Directors are required to make periodic disclosures of their interests and recuse themselves from discussions and decision-making where a conflict exists. These practices are governed by the Company's Code of Conduct, Policy on Related Party Transactions, and applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ensuring ethical conduct, transparency, and accountability.

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.

	FY 2025-26	FY 2024-25
R&D	-	-
Capex	37%	41%

2. Details on Sustainable Sourcing

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

The basic raw materials (Fabric and Trims) are purchased mostly from vendors nominated by customers (Global Brands). All nominated vendors are regularly assessed for compliances and voluntary sustainability standards by the buyers with alignment to the globally acceptable specifications. Our Suppliers CoC provisions also supplement the principles of sustainable sourcing.

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

16% of the company's total fabric & trims purchased value account for sustainably sourced on a standlaone basis.

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

Majority of our final products (garments) are exported to various countries and the company has no direct control over retailing or reclaiming of products. However, the Company has established processes to ensure the environmentally sound management of operational waste generated across its facilities.

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, EPR registration has been completed and we are in compliance with norms.

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?

NIC Code	Name of Product/ Service	% of total Turnover contributed	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
NIL	NIL	NIL	NIL	NIL	NIL

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.

Name of Product/Service	Description of the risk/concern	Action Taken
NIL	NIL	NIL

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 2025-26	FY 2024-25
Recycled fabrics & trims (standalone basis)	16%	13%

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:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
NA (Majority of our final products (garments) are exported to various countries and the company has no direct control over retailing or reclaiming of products)						

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
-	-

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	Total (A)	% of employees covered by									
		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	4,790	4,456	93%	4,268	89%	-	-	34	1%	-	-
Female	1,764	1,696	96%	1,658	94%	1,685	96%	-	-	-	-
Total	**6,554**	**6,152**	**94%**	**5,926**	**90%**	**1,685**	**26%**	**34**	**1%**	**-**	**-**
Other than Permanent employees											
Male	546	546	100%	546	100%	-	-	546	100%	-	-
Female	425	425	100%	425	100%	425	100%	-	-	-	-
Total	**971**	**971**	**100%**	**971**	**100%**	**425**	**44%**	**546**	**56%**	**-**	**-**

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

Category	Total (A)	% of workers covered by									
		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	6,425	4,628	72%	191	3%	-	-	-	-	-	-
Female	28,170	24,333	86%	150	1%	24,606	87%	-	-	316	1%
Total	**34,595**	**28,961**	**84%**	**341**	**1%**	**24,606**	**71%**	**-**	**-**	**316**	**1%**
Other than Permanent workers											
Male	2,355	2,355	100%	2,355	100%	-	-	2,355	100%	-	-
Female	7,305	7,305	100%	7,305	100%	7,305	100%	-	-	-	-
Total	**9,660**	**9,660**	**100%**	**9,660**	**100%**	**7,305**	**76%**	**2,355**	**24%**	**-**	**-**

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	1%	1%

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

Benefits	FY 2025-26			FY 2024-25		
	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%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	60%	100%	Yes	36%	100%	Yes
Others – please specify	-	-	-	-	-	-

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.

The Company is compliant with the requirements of differently abled employees and workers under the Rights of Person 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.

The Company provides fair and equal opportunity to all the employees and workers irrespective of their race, sex, disabilities etc. in matters relating to job openings, promotions, postings thereby fulfilling nondiscriminatory approach in its working.

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	-	-	-	-
Female	27%	73%	60%	40%
Total	**27%**	**73%**	**60%**	**40%**

Note: Data on standalone basis

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	The Company has various grievance redressal mechanism channels so as to prevent & prohibition of any sort of issues before gets recorded. Any complaints if recorded are addressed according to the procedure mentioned in the grievance redressal policy. The channels are suggestion boxes, access to Hotline, whistle blower policy, various committees, help desk, Open door policy etc provide sufficient mechanisms for redressal of grievances raised.
Other than Permanent Worker	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	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	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

	FY 2025-26					FY 2024-25				
	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	5,336	5,336	100%	503	9%	4,723	4,723	100%	275	6%
Female	2,189	2,189	100%	441	20%	1,610	1,610	100%	85	5%
Total	**7,525**	**7,525**	**100%**	**944**	**13%**	**6,333**	**6,333**	**100%**	**360**	**6%**
Worker										
Male	8,780	8,780	100%	675	8%	7,181	7,181	100%	42	1%
Female	35,475	35,475	100%	4,999	14%	26,771	26,771	100%	821	3%
Total	**44,255**	**44,255**	**100%**	**5,674**	**13%**	**33,952**	**33,952**	**100%**	**863**	**3%**

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

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	5,336	3,637	68%	3,948	2,627	67%
Female	2,189	1,416	65%	1,392	885	64%
Total	**7,525**	**5,053**	**67%**	**5,340**	**3,512**	**66%**
Worker						
Male	8,780	5,291	60%	4,519	213	5%
Female	35,475	29,707	84%	24,444	4,234	17%
Total	**44,255**	**34,998**	**79%**	**28,963**	**4,447**	**15%**

10. Health and safety management system:

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

Yes, Company implemented a comprehensive OHS management system across all its manufacturing facilities. The Company adheres to high standards of health and safety management in line with global customer and industry requirements. All manufacturing units are independently assessed by authorized/accredited third parties for Health & safety performance and conformance (SLCP/FSLM, LABS, SMETA etc.,). The company has also internally inculcating "Safety First" approach across all its operations and have qualified Health safety officers on site.

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

The Company has a safety committee at each of its plant that works on a "Hazard identification and Risk Assessment (HIRA)" framework. The committee consists of employees/workers and management that strives to identify various work-related hazards and remove/mitigate the risks pertaining to these hazards. The committee reviews the status of identification of hazards/risks and closure status in its monthly meetings.

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

Each facility has on-site Safety Officer and any work-related hazards can be raised by the workers. Moreover, the Company's safety committee conducts periodic meetings at each unit for the identification and removal/mitigation of risks in a proactive manner. All the workers are encouraged to provide suggestions to the committee on identification of risks and solutions to remove/mitigate the risks.

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

All the employees/workers have free access to the ambulance services and doctors at every facility of the Company. All eligible workers are covered under ESIC policy and rest of the employees are covered under company's Group medical health insurance program.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.21	0.38
	Workers		
Total recordable work-related injuries	Employees	359	310
	Workers		
No. of fatalities	Employees	0	0
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers		

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

The Company follows a “Safety First” approach across all its operations and is committed to providing a safe and healthy workplace for all employees. Qualified and experienced Safety Officers are deployed at every manufacturing unit to implement and continuously improve health and safety standards. The Company utilizes Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) methodologies to identify potential hazards and implement appropriate controls based on the hierarchy of controls. Comprehensive health and safety procedures, active Safety Committees, periodic workplace inspections, employee training programs, health check-ups, preventive equipment maintenance, and the provision of appropriate personal protective equipment (PPE) support a strong safety culture. All manufacturing facilities are regularly assessed by independent third parties through recognized frameworks such as LABS, SLCP/FSLM, and SMETA to ensure compliance with global health and safety standards and drive continual improvement.All the workers undergo regular safety training and emergency prepardness training on the potential risk. Machine safety is another priority and all machines are checked on a periodical basis to ensure its proper functioning and factories are equiped with adequate fire protection equipment to prevent fire hazards, the workers are undergo regular health checkups to prevent any health related hazards.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Work Condition	12	-	-	5	-	-
Health & Safety	-	-	-	-	-	-

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%
Working Conditions	100%

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.

The Assessment carried out identfies no significants risk/concerns related to Health and safety practicies and working conditions.

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).

Employees	No
Workers	No

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

The Company incorporates business integrity, ethical conduct, and compliance requirements into its contracts and purchase orders with vendors. Regular engagement with suppliers reinforces adherence to applicable laws, statutory obligations, and responsible business practices.

3. Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/ fatalities (as Data Needed 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

5. Details on assessment of value chain partners

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

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.

NA

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company maintains a stakeholder mapping framework to identify and prioritize key stakeholder groups based on their influence, interest, and impact on the business, enabling effective engagement and responsiveness to stakeholder expectations.

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 & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/Half yearly/Quarterly/ others–please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee & Workers	No	Emails, notice board, workshop, townhall meetings, training programs	As Per planned scheduled	Ensure safe and fair working conditions; promote worker welfare, training, and retention; enhance productivity, reduce turnover and absenteeism; foster accountability and performance management
Customers	No	Meeting with the customers on one-to-one basis through virtual and physical meeting including visits to our manufacturing plants	Continuous engagement throughout the year	Align business goals with operational realities and sustainability goals; develop the long-term business partnerships; understand their expectations

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/Half yearly/Quarterly/others–please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government	No	Virtual and Physical Meetings, Conference or Group meetings	Need Basis	Discuss industry schemes, incentives, or support; discuss regulations, and trade policies
Suppliers	No	Meeting with the Suppliers on one-to-one basis through virtual and physical meeting	Continuous engagement throughout the year	Maintain quality, ethical sourcing, and timely delivery; ensure compliance with social and environmental standards; build long-term, transparent relationships
Investors	No	Intimation to Exchanges, New paper publication, Emails, results conference call, one-on-one meetings in either virtual or physical, and Annual General Meeting.	As Per planned scheduled	Communicate financial performance and ESG metrics; build investor confidence and reduce investment risks
Media	No	Interactions through interviews via Television, Print Media, articles, and events	Need Basis	Communicate our quarterly or annual financial performance and to address queries on business performance; understand evolving market preferences and sustainability expectations
Local Community and NGO	No	Periodical interactions with local community leaders, Panchayat members, school teachers and Health care workers.	Need Basis	Create employment opportunities and support local development; build goodwill and social license to operate; collaborate on developmental and environmental initiatives
Industry Associations	No	Virtual and Physical Meetings, Conference or Group meetings	Need Basis	Stay updated on best practices and industry trends; develop collective platforms for advocacy and improvement

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.

Periodic stakeholder interactions and consultations are conducted with the Company's management. The outcomes of these engagements are presented to the relevant Board Committees, including the Stakeholder Relationship Committee, CSR Committee, Risk Management Committee, and NRC. These Committees review and monitor the outcomes and provide strategic direction on the Company's social responsibility, societal, and sustainability initiatives.

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 inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the Company receives suggestions and requests from various stakeholder groups regarding social development needs and community engagement opportunities in its operating areas. Based on these inputs, the Company has aligned and enhanced its CSR initiatives across key focus areas, including Health and Hygiene, Women Empowerment, Climate Action, and Education, in partnership with external implementing agencies.

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

The Company has undertaken various initiatives to support vulnerable and underserved communities, including providing motorised tricycles to specially abled persons, promoting girl child education, and contributing to the welfare of residents of old-age homes.

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:

	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	6,554	6,554	100%	6,333	6,333	100%
Other than permanent	971	971	100%	0	0	0%
Total Employees	**7,525**	**7,525**	**100%**	**6,333**	**6,333**	**100%**
Workers						
Permanent	34,595	34,595	100%	33,952	33,952	100%
Other than permanent	9,660	9,660	100%	0	0	0%
Total Workers	**44,255**	**44,255**	**100%**	**33,952**	**33,952**	**100%**

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

	FY 2025-26					FY 2024-25				
	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										
Male	4,790	-	-	4,790	100%	4,723	-	-	4,723	100%
Female	1,764	-	-	1,764	100%	1,610	-	-	1,610	100%
Other than Permanent										
Male	546	95	17%	294	54%	0	0	0	0	0
Female	425	169	40%	158	37%	0	0	0	0	0
Workers										
Permanent										
Male	6,425	1,816	28%	4,645	72%	7,181	3,436	48%	3,745	52%
Female	28,170	9,163	33%	17,301	61%	26,771	11,223	42%	15,548	58%
Other than Permanent										
Male	2,355	2,205	94%	150	6%	0	0	0	0	0
Female	7,305	7,207	99%	98	1%	0	0	0	0	0

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (includes only VC & MD, WTD)	2	6,40,625	-	-
Key Managerial Personnel (excludes VC & MD and WTD)	2	2,16,346	-	-
Employees other than BoD and KMP	4,676	30,690	1,704	21,439
Workers	6,140	16,831	26,387	16,382

Note: Data for India entities and excludes foreign subsidiaries. All median salary is on monthly basis excluding performance related variable pay. Non-Executive Directors (4 no.) are paid sitting fees only, hence not considered.

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

Category	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	70%	61%

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

Yes. The organization has different forums in place to address the human rights issues.

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

The Company has implemented robust grievance redressal mechanisms to address human rights and workplace-related concerns. Employees and workers can raise grievances through multiple channels such as suggestion boxes, hotline access, whistle-blower mechanisms, help desks, and open-door policies. Complaints are addressed through a structured process overseen by an Internal Grievance Committee, and regular awareness programs are conducted to promote a safe, respectful, and inclusive workplace.

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

	FY 2025-26			FY 2024-25		
	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	3	0	Completely resolved Pending 2 cases of the 2024-25 in year.	4	2	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
Total Complaints Data Needed under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	3	4
Complaints on POSH as a % of female employees/workers	0.1	0.1
Complaints on POSH upheld	0	0

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

The Company has established robust mechanisms to prevent any adverse consequences to complainants reporting cases of discrimination, harassment, or other unethical conduct. Complaints may be raised through multiple grievance redressal channels, including the Internal Complaints Committee (ICC), Grievance Committee, Whistle Blower Mechanism, HR, and designated reporting channels. All complaints are treated with strict confidentiality, and the Company has a zero-tolerance policy towards retaliation, victimization, or discrimination against complainants or witnesses. Any act of retaliation is investigated and addressed in accordance with the Company's policies. Regular awareness and sensitization programs are conducted to encourage employees to report concerns without fear and to promote a respectful, inclusive, and safe workplace.

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

Yes

10. Assessments for the year:

	% 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	-

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

NA

Leadership Indicators

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

Company has not changed or modified existing business processes. However, steps have been considered to reinforce grievance redressal mechanisms.

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

The company has undertaken Human rights due-diligence initiated by some of the global customers. The scope of such exercises includes internal stakeholders, local communities, key value chain partners and ecosystem impacts. Our social compliance performance in accordance with the global standards, validated by the independent third parties, reinforces our vision of zero tolerance to the human rights violation.

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?

The Company fulfils the requirements of differently abled visitors under the Rights of person with Disabilities act, 2016.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	The Company promotes responsible business practices across its value chain by communicating its Supplier Code of Conduct and ethical business requirements to its suppliers and business partners. Suppliers are expected to comply with applicable labour laws and internationally recognized human rights standards, including the prohibition of child labour, forced or involuntary labour, discrimination, harassment, and unfair labour practices.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
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.

No significant risks/concerns have been reported under the assessment.

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) TJ	43	34
Total fuel consumption (B) TJ (Biomass - Briquettes & Wood)	566	362
Energy consumption through other sources (C) TJ	-	-
Total energy consumed from renewable sources (A+B+C) TJ	**609**	**396**
From non-renewable sources		
Total electricity consumption (D) TJ	90	63
Total fuel consumption (E) TJ	59	44
Energy consumption through other sources (F) TJ	-	-
Total energy consumed from renewable sources (D+E+F) TJ	149	107
Total energy consumed (A+B+C+D+E+F)	**758**	**503**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.0000000190	0.0000000167
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.0000003809	0.0000003419
Energy intensity in terms of physical output	0.0000133300	0.0000123703
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Source of emission factor		DEFRA
PPP Conversion Factor used		20.09 INR per USD
Source of the PPP Converstion Factor		World Bank

Note: The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any: No

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

Category	**FY 2025-26**	**FY 2024-25**
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	268552	231696
(iii) Third party water	338707	236860
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**607259**	**468556**
Total volume of water consumption (in kilolitres)	**341202**	**169829**
Water intensity per rupee of turnover (Water consumed/Revenue from operations)	**0.008550**	**0.000006**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	**0.000171**	**0.000115**
Water intensity in terms of physical output	**5.99**	**4.18**
Water intensity (optional) – the relevant metric may be selected by the entity	**-**	**-**
Source of emission factor		DEFRA
PPP Conversion Factor used		20.09 INR per USD
Source of the PPP Converstion Factor		World Bank

Note: The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

4. Provide the following details related to water discharged:

Parameter		**FY 2025-26**	**FY 2024-25**
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(ii)	To Groundwater		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(iii)	To Seawater		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
(iv)	Sent to third-parties		
	No treatment	54050	54254
	With treatment – please specify level of treatment	-	-
(v)	Others		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)		**54050**	**54254**

Note: The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0

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

Yes, company has installed ZLD system to all its wet process units for recycling of waste water thereby reducing the fresh water consumption. Our ZLD system has been designed to recycle more than 86% recovery and recycled water is being Re-used for processes. Our ZLD system comprises of latest membrane technologies and includes Ultra Filtration, Reverse Osmosis and Membrane Bio-rector (MBR) followed by multiple effect evaporators with Agitated Thin Film Driers (ATFD).

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/Nm3	31	32.2
SOx	mg/Nm3	9.6	9.8
Particulate matter (PM)	mg/Nm3	31.6	31.1
Persistent organic pollutants (POP)	mg/Nm3	-	-
Volatile organic compounds (VOC)	ppm	-	-
Hazardous air pollutants (HAP)	mg/Nm3	-	-
Others – please specify	-	-	-

Note: The assessment has been carried out by an NABL accredited and MOEF certified external agency National Analytical Laboratories and Research Center, Bangalore. The data represents average values of 22 production facilities. The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	4089	2209
Total Scope 1 (Biogenic Emission)	Metric tonnes of CO_2 equivalent	58127	39514
Total Scope 2 emissions (Break-up of the GHG into CO2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	13950	14231
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO_2 equivalent/₹	0.00000191	0.00000186
Total Scope 1 and Scope 2emission 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)	Metric tonnes of CO_2 equivalent/₹	0.00003828	0.00003804
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2 equivalent/₹	0.00133809	0.00137603
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Source of emission factor			DEFRA
PPP Conversion Factor used			20.09 INR per USD
Source of the PPP Converstion Factor			World Bank

Note: The Scope 1 emission data includes biogenic emissions as well. The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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

The Company has been actively participated in the Manufacturer Climate Action Program (MCAP), an initiative designed to accelerate climate action within the apparel industry. Through MCAP, we have strengthened our climate governance structure, enhanced greenhouse gas accounting capabilities, as a part of this journey, we have established Science Based Targets initiative (SBTi)-aligned greenhouse gas reduction targets, committing to reduce our absolute greenhouse gas emissions by 42% by 2030, using 2023 as the baseline year. This target reflects our determination to align our business growth with the objectives of the Paris Agreement and contribute meaningfully to the global effort to limit climate change. To further reduce its carbon footprint, the company has invested in renewable energy through an 8.5 MWh group captive solar power project.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	228	131
E-waste (B)	0.2	0.5
Bio-medical waste (C)	8	39
Construction and demolition waste (D)	-	-
Battery waste (E)	6	0.8
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	1664	490
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	6726	4391
Total (A+B + C + D + E + F + G + H)	**8632**	**5052**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.000000216	0.000000168
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.000004338	0.0000034343
Waste intensity in terms of physical output	0.000152	0.000124
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 tonnes)		
Category of waste		
(i) Recycled	5894	3483
(ii) Re-used	0.76	0.2
(iii) Other recovery operations	-	-
Total	**5895**	**3483**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	12	34
(ii) Landfilling	1650	511
(iii) Other disposal operations	2465	1024
Total	**4127**	**1569**
Source of emission factor	-	-
PPP Conversion Factor used		20.09 INR per USD
Source of the PPP Converstion Factor		World Bank

Note: The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company is committed to responsible waste management and circular economy principles by minimizing waste generation, maximizing resource recovery, and ensuring environmentally sound disposal practices. Waste generated across manufacturing facilities is systematically segregated at source into hazardous and non-hazardous categories in accordance with applicable regulatory requirements. Non-hazardous waste, including fabric offcuts, paper, plastic, metal scrap, cardboard, and packaging materials, is reused wherever feasible and recycled through Pollution Control Board-authorized recyclers, supporting the Company's objective of achieving zero waste to landfill for production waste. Fabric waste is further repurposed through recycling and upcycling initiatives to promote circularity and resource efficiency.

Hazardous waste, such as used oil, oil-contaminated cotton waste, spent chemical containers, ETP sludge, waste ink, and e-waste, is collected, labelled, stored in designated secured areas, and disposed of only through authorized hazardous waste recyclers and treatment, storage, and disposal facilities (TSDFs) in compliance with statutory requirements. The Company maintains complete traceability of hazardous waste through regulatory documentation and periodic monitoring.

To reduce the use of hazardous and toxic chemicals, the Company has implemented the Zero Discharge of Hazardous Chemicals (ZDHC) programme across its operations. The Company promotes the procurement and use of ZDHC-compliant chemicals, conducts chemical risk assessments, maintains an approved chemical inventory, and ensures compliance with the Manufacturing Restricted Substances List (MRSL) and customer-specific chemical requirements. Regular chemical management audits, employee training, safe handling practices, and process optimization initiatives are undertaken to minimize chemical consumption.

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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
The Company does not operate any of its facilities in the ecologically sensitive areas.			

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

As per the MoEF&CC EIA notification No S.O. 1533 (E) dated 14th September 2006 section 2(i) Requirements of prior Environmental Clearance (EC) All new projects or activities listed in the Schedule to this notification (Schedule table page no 10 to 18) the garment industry does not qualify under any category that requires an Environmental Clearance report. The EIA notification specifies certain industrial activities that necessitate a detailed assessment to evaluate their potential environmental impact. Henceforth, the garment manufacturing sector does not require Environmental Clearance.

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:

The Company is in compliant with all the prescribed regulations/guidelines under the above laws at all the production facilities.

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

(ii) Nature of operations

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

Category	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	268552	231696
(iii) Third party water	338707	236860
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**607259**	**468556**
Total volume of water consumption (in kilolitres)	**341202**	**169829**
Water intensity per rupee of turnover (Water consumed/turnover)	**0.00855**	**0.0000056**
Water intensity (optional) – the relevant metric may be selected by the entity	**-**	**-**
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-

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

Category		FY 2025-26	FY 2024-25
(iv)	Sent to third-parties		
	No treatment	54050	54254
	With treatment – please specify level of treatment	-	-
(v)	Others		
	No treatment	-	-
	With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)		**54050**	**54254**

Note: The Company has engaged Bureau Veritas, PDCA International Limited and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	Units	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Units	-	-

3. With respect to the ecologically sensitive areas Data Needed 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.

The Company does not operate any of its facilities in the 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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of energy efficient equipment	In our efforts to conserve energy and reduce waste various new machines like Elastic joining machines, computerized quilting machines with servo motor, Universal-Flap-Pocket-Machine, continuous fusing machine were installed.	Lesser consumption of energy
2	Installation of 3 Boilers	To enhance operational energy efficiency, the Company commissioned three energy-efficient boilers of 1 TPH capacity each.	The installation is expected to improve fuel efficiency, reduce energy consumption, and support the Company's decarbonization and sustainability objectives.
3	7.5 MW Solar Park	The solar park became fully operational, and 16 of our manufacturing units in Karnataka have been integrated under the wheeling and net metering scheme. As a result, approximately 72%–73% of our grid electricity consumption is now offset by solar energy.	Enhancement of clean and renewable energy
4	Enhance digital footprint in operations and automation	To enhance operational efficiency, precision, and productivity across our manufacturing units, the Company has adopted several automation technologies, including automated hanger systems, twin-head needle detection machines, button feeders, and universal flap machines. Installed Computer-Aided Manufacturing (CAM) software for cutting machines in phased manner during the year. These machines can significantly contribute to energy saving through optimized processes and reduced waste	Energy conservation and raw material waste reduction
5	Replaced old utility equipment with new energy efficient ones	Replaced 50% of reciprocating compressors with high-efficiency screw air compressors. These new compressors consume less energy and require minimal maintenance, leading to improved efficiency and reduced operational costs.	Saving energy and emission prevention

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

The Company has a Board-approved Risk Management Policy that establishes a systematic framework for identifying, evaluating, monitoring, and mitigating risks that could affect business continuity and the Company's ability to operate as a going concern. To enhance operational resilience, comprehensive emergency preparedness and response plans are implemented across all manufacturing facilities to effectively manage potential emergencies, occupational health and safety risks, and environmental incidents. Regular training programs, mock drills, and awareness initiatives are conducted to ensure employees are well-prepared to respond to emergency situations. In addition, the Company periodically assesses its business plans, infrastructure, production capacity, and other critical operational aspects to identify emerging risks and implement appropriate mitigation measures. The Board's Risk Management Committee regularly reviews significant business risks, evaluates the effectiveness of mitigation strategies, and provides strategic oversight and guidance to strengthen the Company's overall risk management and business continuity framework.

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.

The Company does not independently conduct formal environmental impact assessments of its value chain partners. However, key suppliers are encouraged to participate in customer- or brand-driven sustainability assessment programs and third-party environmental and social compliance audits. The Company reviews available assessment reports and engages with suppliers to promote continuous improvement in environmental performance.

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

Please refer to the above.

8. How many Green Credits have been generated or procured:

a. By the listed entity. **N.A**

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners. **N.A**

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

6

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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
1	Apparel Export Promotion Council (AEPC)	National/International
2	Bangalore Chamber of Industry & Commerce (BCIC)	State
3	Confederation Of Indian Industry (CII)	National
4	Garments Exporters & Manufacturers Association (GEMA)	National/International
5	Indian Technical Textile Association (ITTA)	National/International
6	The Clothing Manufacturers Association of India (CMAI)	National/International

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.

The Company has not received any such adverse orders

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web Link, if available
-	-	-	-	-	-

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:

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web link	Relevant Web link
The Company was not required to undertake any such project during the current or the previous financial year.						

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable					

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

The Company has established mechanisms to engage with local communities and address their concerns in a timely and transparent manner. The local management team at each manufacturing location regularly interacts with community representatives to understand and resolve any grievances or concerns. The CSR team facilitates engagement between the community and senior leadership to ensure stakeholder feedback is considered while planning and implementing community development initiatives. In addition, the Company conducts regular formal and informal interactions with children, youth, women, local communities, and Panchayat representatives to foster dialogue, strengthen relationships, and effectively address community concerns.

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

Category	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	7.0%	6.6%
Sourced directly from within the district and neighbouring districts	68.8%	70.9%

Note: Data on standalone basis

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 2025-26	FY 2024-25
Rural	-	-
Semi-urban	11.1%	12.2%
Urban	19.5%	29.1%
Metropolitant	69.4%	58.7%

Note: Data on standalone basis

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
The Company was not required to undertake any such project during the current year or the previous financial year.	

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

Sr. No	State	Aspirational District	Amount spent (In INR)
1	Uttarkhand	Haridwar	9,45,945

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

No, 90% of Fabric and Trims purchase are mostly from customer (Global Apparel Brands) nominated/qualified sources and hence we do not have any specific policy on sourcing from marginalized/vulnerable groups.

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

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

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
-	-	-	-	-

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:

Name of authority	Brief of the Case	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	Location	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Support with Medical Equipments (Diagnosis & Treatment)	Victoria Hospital, Mysore road, Bangalore	15000	95%
2	Support with Medical Equipments (Diagnosis & Treatment)	General Hospital, Yelahanka	5000	80%
3	Enhance IT Infrastructure to address public grievances	RMC Yard Police statio, Yeshwanthpur, Bangalore	10000	80%
4	Support to specially abled prople with motorised tricycles	5 specially abled prople	5	100%
5	Providing safe & healthy drinking water to public	Ramakrishna layout, Mysore	4300	95%
6	Enhance IT infrastructure to address public grievances (Computer & Printer)	Police Chowki, Acharpura Industrial area, Bhopa, MP	5000	97%
7	Strengthening institution for the needy	Karnataka	1200	97%
8	Support with ice lined Refrigerator for Pulse Polio Project	Bangalore	11000	100%
9	Support with Medical Equipments (Diagnosis)	PHC Shanthigrama/Hassan	8000	95%
10	Support with safe & Healthy drinking water facility to community	SP Office, Madanapalle	15000	78%
11	Support with Computer Lab & Toilet facility	Govt.PUCollege Tiptur, Tumkur Dt	1700	100%
12	Enhancement of school infrastructure (Toile Construction)	GHS Mtagalli, Mysore	900	100%
13	Enhancement of College LAB infrastructure	Govt.PU College, Kdaba, Gubbi TQ, Tumkur Dt	800	100%
14	Digital Learning Enhancement for Social work PG Department	Tumkur University	900	100%
15	Girl Child Education program, Child rights	Rajasthan and Uttarakhand	1200	100%
16	Apna Ghar open shelter	Delhi NCR	1600	100%
17	Undertaking afforestation activity	MPIDC, Bhopal	10000	90%
18	Support towards installation of treatment plant for community waste water	Doddaballapur city corporation, Bangalore Rural	40000	91%
19	Undertaking Rainwater harvesting projects	Tumkur University	15000	95%
20	Undertaking Rainwater harvesting projects	Navodaya School, Bagalur, Bangalore	1500	100%

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.

The Company's activities are B2B, hence there are minimal interactions with the end consumers. However, we continuously engage with our institutional buyers to collect feedback and implement improvement actions.

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	-
Safe and responsible usage	-
Recycling and/or safe disposal	-

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced 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.

The Company has well-defined cyber policies and procedures covering aspects of data privacy and information security, that ensures data confidentiality at all times. The Company uses proven IT tools with pre-defined security protection. The logs records are reviewed on a daily basis for detection and remediation of unauthorized access. The Company has a robust data recovery plan in place to ensure uninterrupted business.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

No instances have been observed during the last 5 years.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

None

b. Percentage of data breaches involving personally identifiable information of customer

NA

c. Impact, if any, of the data breaches

NA

Leadership Indicators

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

Most of the business is on a B2B basis and hence the organization does not have a formal channel/platform for information on products and services.

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

Access to end users of our manufactured products is limited as we supply our products to global apparel brands and practice B2B business model.

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

N.A

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. 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).

The Company works on a B2B business model and hence not applicable.