Nandan
One world with denim

September 01, 2026

To,

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001.	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G – Block, BKC, Bandra (East), Mumbai – 400 051.
Scrip Code: 532641	**Scrip Symbol: NDL**

Subject: Business Responsibility and Sustainability Report for Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report, which forms part of the Annual Report of Nandan Denim Limited for Financial Year 2025-26.

The above information is also available on the Company's website at https://nandandenim.com/.

This is for your information and records.

Yours faithfully,

For, NANDAN DENIM LIMITED

RINKUBEN HARDIKKUMAR PATEL

Digitally signed by RINKUBEN HARDIKKUMAR PATEL
DN: c=IN, o=Personal, postalCode=383410, l=Sabarkantha, st=Gujarat, street=HighSchool Vali Fali, Badoli, Badoli, , Badoli, title=4628, pseudonym=08fd9edb10b5f89, 2.5.4.20=2916b705c273a5e7940eabefb78b77707685f93770a42dd3bfaf73f450c5808e, serialNumber=15df995790c64e63eae78ccd052cd8c376b1f363fc12ec8ccab7e9af5988167e, email=rinkupatel3010@gmail.com, cn=RINKUBEN HARDIKKUMAR PATEL
Date: 2026.09.01 14:21:37 +05'30'

Rinku Patel
Company Secretary & Compliance Officer

Encl : As above

Nandan Denim Limited
(CIN: L51909GJ1994PLC022719)

Registered Office
Survey No. 198/1, 203/2, Saijpur-Gopalpur, Pirana Road, Piplaj, Ahmedabad-382 405
Ph.:+919879200199 Website:www.nandandenim.com Email:nandan@chiripalgroup.com

Corporate office
Chiripal House, Shivranjani Cross Road, Satellite, Ahmedabad -380 015
Ph.: 079-69660000 Fax: 079-26768656

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L51909GJ1994PLC022719
2. Name of the Listed Entity	Nandan Denim Limited
3. Year of incorporation	09/08/1994
4. Registered office address	Survey No 198/1 203/2 Saijpur Gopalpur Pirana Road, Piplej, Ahmedabad – 382405, Gujarat
5. Corporate address	Chiripal House, Shivranjani Cross Road, Satellite Ahmedabad – 380015, Gujarat
6. E-mail	cs.ndl@chiripalgroup.com
7. Telephone	079-69660000
8. Website	www.nandandenim.com
9. Financial year for which reporting is being done	01/04/2025 to 31/03/2026
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital	Rs. 1441471680
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Rinku Patel (Mobile No -: 6357310846, Email ID: cs.ndl@chiripalgroup.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	Standalone Basis
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Textile, leather and apparel products	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacturing of Textile Products	131	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	2	3	5
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	12
International (No. of Countries)	10

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

- 0.71 % of Total Turnover

c. A brief on types of customers

- Nandan Denim Limited has redefined the world's love for denim in truly remarkable ways. The company manufactures Denim, Shirting materials, Yarn and various types of fabrics. The business model of our company is B2B (Business to business) which mainly includes Fabric Re-seller, Garment Converter, Distributors, Wholesalers, Dealers, Brand Owners and Exporters.

IV. Employees

The Total number of Employees and Workers includes Corporate office, Piplej plant and Bareja plant's Employees and Workers for Current Financial Year and Previous Financial Year.

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			EMPLOYEES			
1.	Permanent (D)	501	478	95.41	23	4.59
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total employees (D + E)**	**501**	**478**	**95.41**	**23**	**4.59**
			WORKERS			
4.	Permanent (F)	1225	1152	94.04	73	5.96
5.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	**Total workers (F + G)**	**1225**	**1152**	**94.04**	**73**	**5.96**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			DIFFERENTLY ABLED EMPLOYEES			
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0**	**0**	**0**
			DIFFERENTLY ABLED WORKERS			
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of women

Particulars	Total (A).	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29
Key Management Personnel	5*	1	20.00

* Includes Managing Director & Whole time Director who are also covered in the number of Board of Directors.

22. Turnover rate for permanent employees and workers

Particulars	FY :- 2025-26 (Turnover rate in current FY)			FY :- 2024-25 (Turnover rate in previous FY)			FY:- 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	1.02%	Nil	1.02%	1.09%	Nil	1.09%	1.23%	Nil	1.23%
Permanent Workers	1.18%	0.51%	1.69%	1.08%	0.80%	1.88%	2.08%	0.06%	2.14%

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

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

The Company does not have any holding, subsidiary, associate or joint venture company.

VI. CSR Details

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

(ii) Turnover (in Rs.) – 28,71,87,38,000

(iii) Net worth (in Rs.) – 6,51,18,33,000

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)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		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 in place internal mechanism to address grievance on case to case basis	Nil	Nil	Nil	Nil	Nil	Nil

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes, the company has in place internal mechanism to address grievance on case to case basis	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	Nil	Nil	Nil	2	0	Resolved
Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	168	0	Resolved	176	0	Resolved
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	NA	Nil	Nil	Nil	Nil	Nil	Nil

Web-links for grievance redressal policies

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://nandandenim.com/contact-us
Investors & Shareholders	https://www.nandandenim.com/admin/pdf/139609Grievance-Redressal-Policy-for-Investors.pdf
Employees and workers	https://www.nandandenim.com/admin/pdf/586242Grievance-Redressal-Policy-for-Employees.pdf
Customers	https://nandandenim.com/contact-us
Value Chain Partners	https://nandandenim.com/contact-us

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, are as under:

S. No.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Chemical Management	Risk and Opportunity	Risk: Shifting consumer preference towards safe & sustainable products. Additionally, the regulatory environment is getting more stringent on the sustainability aspects of chemicals and its associated impacts. Opportunity: To become a globally preferred denim brand in manufacturing safe, sustainable products while adhering to all regulatory compliances	We are engaged with our vendors and suppliers for the elimination of hazardous chemicals and to implement safer sustainable products	Positive: Reputational benefit resulting in increased demand for goods. Increased revenue due to better competitive position to reflect shifting consumer preferences. Negative: Reduced revenue from decreased demand of goods
2	People	Risk and Opportunity	Risk: Reputational risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee & workers. Opportunity: By addressing the above risks, we are securing our social license to operate and representing ourselves	Promoting inclusiveness, leadership qualities, retaining talent, creating friendly work arrangements	Positive: While ensuring our people's prosperity in consideration, we seek to improve employee satisfaction, better retention and lowering cost of management. Negative: Reduced revenue due to negative impact on workforce.

S. No.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Energy Management	Risk and Opportunity	Risk: While energy contributes to the growth of textile and apparel industry, resulting emissions are a dampener for environmental health. Increasing demand of textile and apparels in the world, followed by increased production is the cause of higher GHG emissions. Opportunity: Improving upon the energy efficiency and increasing renewable usage will support us in cutting down the energy expenses and achievement of pertinent emission reduction commitments.	We have implemented 2 MW Wind Mill Power Project and 1 MW Solar rooftop system for captive electricity consumption Also, as part of its FY 2026–27 sustainability roadmap, Nandan Denim has entered into a Group Captive Renewable Energy arrangement to increase the share of renewable electricity in its energy mix. Under this arrangement, the Company will source power from a hybrid renewable energy project comprising 4.3 MW of wind capacity and 4.64 MW (DC) of solar capacity.	Positive: Wind Mill Project installation and 1 MW Solar rooftop system for captive consumption shall result in reduction in energy cost and reduction in fuel consumption The Group Captive Renewable Energy project is expected to supply additional 14 million units of renewable electricity annually upon commissioning. This initiative is expected to significantly enhance the Company’s green energy portfolio from July, 2026 and contribute to the reduction of Scope 2 GHG emissions, supporting its long-term decarbonisation and sustainability objectives Negative: Due to increase in price of fuel and energy, the cost of production increases
4	Innovation	Opportunity	Investing in innovation and technology to accelerate the journey ahead across product development, manufacturing, supply chain, waste management and consumer engagement	NA	Positive: Partnering with innovative summit, product innovation, digital transformation, Sewage Treatment plant.
5	Cotton	Risk	Cotton is our main raw material and being an agricultural product it is dependent on weather/ environment. Unpredictable rainfall & weather results in lower production of cotton and in turn result high price of cotton	Preparation of advance strategic plan for purchase of cotton to mitigate any shortage in raw material.	Negative Increase in cost of raw materials which in turn results in increase in product cost.
6	Natural fiber	Opportunity	Due to increasing green revolution and environment sustainability, the use of natural fiber is increasing due to increase in demand by customers.	NA	Positive Implications Increase in revenue due to increase in demand of sustainable products

S. No.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Water	Risk	Water is one of the essential requirement for our operation, even for cultivation of cotton and due to its scarcity, efficient management of water is highly essential for our operations	We recycle and reuse water by establishing an Effluent Treatment Plant (ETP) and a Reverse Osmosis Plant (RO) within our facility. We also treat wastewater with our Sewage Treatment Plant (STP) and reuse the treated water for gardening. In order to utilize backwash water, we have also installed a pipeline from the power plant to the fabric division. So, we can conserve the water by minimizing the extraction of water	May increase production and operations cost
8	Climate Change	Risk	Due to inadequate climate conditions and unseasonal rain, the production of cotton and other essential raw materials are effected which results in scarcity of available raw materials	The company prepares a strategic plan for mitigating the risk in line with production	Negative implication Non Availability of raw materials at reasonable price, which results in sourcing of materials at higher price.
9	Carbon generated from use of non-renewable energy	Opportunity	Company's business is highly energy intensive. Higher fossil fuel consumption has a severe impact on environment. Adoption and use of renewable energy will help address this risk	- Installation of solar plants/rooftops - Installation of wind power - Energy saving initiatives - The Group Captive Renewable Energy Arrangement	Long term financial benefits due to saving in fuel cost

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 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://nandandenim.com/policies-codes								
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)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has following certifications: OEKO-TEX Standard 100 Global Organic Textile Standard (GOTS) Global Recycled Standard (GRS) Organic Content Standard (OCS) Recycled Claim Standard (RCS) Better Cotton Initiative (BCI)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	NDL aims to become a carbon-neutral Company. The company has set goals and targets considering the ESG parameters which includes the following: 1. Use of energy which shall be generated from renewable sources of Wind mill and Solar of about 15 million units. 2. To conserve the Energy and can save 58 KWh/ Day by Installed Smart steam turbine with 225KW Generator 3. Plantation of our own greenbelt with over 2,000 trees.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	1. The company reduced its water usage and discharge by more than 5% relative to production 2. 53,02,068 units generated from wind mill projects and Solar system during the year and saved the energy from Installed inverter, heat recovery, etc. 3. Plantation of 5000 trees Performance on goals and targets are reviewed periodically by Plant head of the Company.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:	At Nandan Denim Limited, we recognize our responsibility as a socially and environmentally responsible organization and remain committed to conducting our business with integrity, sustainability, and ethical governance. We continue to strengthen our ESG journey by integrating sustainable practices into our operations, creating long-term value for all stakeholders while minimizing our environmental footprint. During the year, we further advanced our sustainability initiatives through increased adoption of renewable energy, enhanced resource efficiency, employee well-being programmes, and meaningful community engagement. We remain focused on reducing waste generation, promoting responsible manufacturing practices, and producing ethical denim for a more sustainable future. Our commitment to environmental stewardship is reinforced through the responsible use of resources, minimization of hazardous chemicals, and compliance with stringent environmental standards. Our manufacturing facilities continue to be certified under Oeko-Tex Standard 100, GOTS 7.0, and BCI, demonstrating adherence to globally recognized sustainability benchmarks.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	We are continuously expanding our sustainable product portfolio by incorporating eco-friendly fibres such as Tencel, Rayon, and Excel, while broadening the application of indigo-dyed fabrics beyond denim into ethnic and formal wear, thereby offering innovative and sustainable solutions to our customers. As part of our long-term vision of becoming a carbon-neutral organization, we have initiated several energy and water conservation measures, including condensate recovery systems, improved resource utilization, and continuous efforts to reduce our overall energy and carbon footprint. Furthermore, our investment in renewable energy will support our transition towards cleaner energy sources and contribute significantly to reducing greenhouse gas emissions. The health, safety, and well-being of our employees remain our highest priority. Throughout the year, we conducted various employee engagement, health, safety, and skill development initiatives to foster an inclusive, motivated, and empowered workforce. While challenges such as climate change, resource availability, evolving regulatory expectations, and sustainable supply chain management continue to shape the business landscape, we remain confident that our proactive ESG strategy, clear sustainability targets, and commitment to transparent reporting will enable us to create lasting value for our stakeholders and contribute meaningfully towards a more sustainable future.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Suresh Maheshwari The President (Finance & ESG) and CFO Contact No.: +91 9825225582 Email ID: sureshmaheshwari@chiripalgroup.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.	Yes. The Board is responsible for decision making on sustainability related issues								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes									Quarterly								

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

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)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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	2	Update on amendments SEBI (PIT) Regulations and code of conduct for prevention of insider trading Update on amendments in SEBI (LODR) Regulations, with respect to Related Party Transactions	100
Key Managerial Personnel	2	Update on amendments SEBI (PIT) Regulations and code of conduct for prevention of insider trading Update on amendments in SEBI (LODR) Regulations, with respect to Related Party Transactions	100
Employees other than BOD and KMPs	116	- Forklift & truck driver training - Fire, health & safety Awareness training - Chemical safety & PPE's - Use of PPE's - Waste management - Electrical safety - Safety awareness - Firefighting practical - Emergency Preparedness & Mock drill - Practical training of fire system - Environment Awareness	100

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
Workers	119	- Forklift & truck driver training - Fire, health & safety Awareness training - Chemical safety & PPE's - Use of PPE's - Waste management - Electrical safety - Safety awareness - Firefighting practical - Emergency Preparedness & Mock drill - Practical training of fire system - Environment Awareness	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):**

a. Monetary

Particular	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	P1	BSE and National Stock Exchange of India Limited	Rs. 99,120 (inclusive of GST) each	During the reporting period, BSE Limited and National Stock Exchange of India Limited levied a penalty on the Company for alleged non-compliance with Regulation 17(1A) of the SEBI (LODR) Regulations, 2015. The Company had submitted a waiver application; however, the same was not considered favorably and the Company has paid the fine of Rs. 99,120 (inclusive of GST) to each Stock Exchange.	No
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

b. Non-Monetary

Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

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
Not Applicable	

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

Yes, Nandan Denim Limited (NDL) has an Anti-Bribery Policy that establishes the Company's commitment to conducting business with integrity and in compliance with all applicable anti-bribery laws, regulations, and statutory requirements. The policy is complemented by the Company's Code of Ethics and Conduct, reinforcing a zero-tolerance approach towards bribery.

The policy encourages all employees and other stakeholders to promptly report any concerns relating to bribery, suspected malpractice, corrupt practices, violations of the policy, or applicable laws. All reported concerns are reviewed and investigated through an appropriate process. Confirmed violations may result in disciplinary action in accordance with the Company's policies and, where warranted, may lead to termination of employment or other appropriate legal action.

- Anti-Bribery Policy is available on Company's website and link is https://nandandenim.com/investor/policescode/Anti-Bribery-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:**

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Case Details	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	-	NIL	-
Number of complaints received in relation to issues of Conflict of Interest of the 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 payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:**

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	26	37

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	-	-
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)	1.26%	1.17%
	b. Sales (Sales to related parties / Total Sales)	12.01%	13.40%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)#	94.99%	90.94%

* The Company does not have any dealers / distributors, the Company sells its products to Customers, Traders, Brands and exports.

Restated the percentage of the Investment in related parties for the previous year as the investment in bonds was not considered in the total investments of the Company.

2 PRINCIPLE 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.

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	
Capex *	50.42	4.68	As below mentioned Note

* Investment in plant & Machinery to improve environment impact is 50.42% in Current year and 4.68% in previous year of total assets Capitalized during the respective period.

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

=> Yes

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

We procure organic cotton, fair trade cotton, BCI Certified Cotton and recycled Polyester. During the Financial Year 2025-26, we have sourced about 0-1 % sustainable yarn from sustainable sources. We also procure all the chemicals which are GOTS certified.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) Other waste.

We have devised an internal process that focusses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed in accordance with the regulatory norms defined by the Gujarat Pollution Control Board (GPCB).

Plastic waste and e-waste are sold to registered recyclers approved by the Gujarat Pollution Control Board.

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Hazardous waste includes ETP sludge and Fly Ash; ETP sludge is safely disposed at the TSDF site and Fly Ash is disposed at the authorized TSDF site.

Waste water is treated and recycled back into process water by establishing an Effluent Treatment Plant (ETP) and a Reverse Osmosis Plant (RO) within our facility. We also treat wastewater with our Sewage Treatment Plant (STP) and reuse the treated water for gardening.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). => No

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	478	0	0	478	100	0	0	0	0	0	0
Female	23	0	0	23	100	0	0	0	0	0	0
Total	**501**	**0**	**0**	**501**	**100**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent employees											
Male	Not Applicable										
Female											
Total											

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	1152	0	0	1152	100	0	0	0	0	0	0
Female	73	0	0	73	100	0	0	0	0	0	0
Total	**1225**	**0**	**0**	**1225**	**100**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent workers											
Male	Not Applicable										
Female											
Total											

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.015	0.010

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % oftotal 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	100	100	Yes	100	100	Yes
Others – please specify	NA	NA	NA	NA	NA	NA

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. -> Not applicable, as there are no differently abled employees in company

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. -> Yes

We are proud to be an equal opportunity employer, and this commitment is reflected not only on our website but also in our day-to-day operations through our Code of Ethics & Conduct. Our Human Rights Policy and Equal Opportunity Policy reaffirm our commitment to fostering a fair, inclusive, and respectful workplace. At Nandan Denim Limited (NDL), all employment-related decisions, including recruitment, remuneration, performance evaluation, training, career development, and promotions, are based solely on merit, qualifications, and performance, irrespective of race, religion, caste, gender, sexual orientation, age, disability, or any other protected characteristic. This approach ensures equal opportunities for all employees and reinforces our zero-tolerance stance towards discrimination in any form.

Equal Opportunity Policy Link: https://nandandenim.com/investor/policescode/Equal-Opportunity-policy.pdf

Human Rights Policy Link: https://nandandenim.com/investor/policescode/Human-Rights-Policy.pdf

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	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total				

Note: There was no such instances occurred during the year.

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**

Category	Yes
Permanent Workers	Company has grievances redressal policy, whistle blower policy, sexual harassment to receive and address grievances from employees and workers
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	Not Applicable

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	NA	NA	NA	NA	NA	NA
- Male						
- Female						
Total Permanent Workers	NA	NA	NA	NA	NA	NA
- Male						
- Female						

Note: Nandan Denim does not have any employees and workers' unions or association.

8. **Details of training given to employees and workers:**

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	478	478	100	478	100	448	448	100	448	100
Female	23	23	100	23	100	15	15	100	15	100
Total	**501**	**501**	**100**	**501**	**100**	**463**	**463**	**100**	**463**	**100**
Workers										
Male	1152	1152	100	1152	100	1494	1494	100	1494	100
Female	73	73	100	73	100	169	169	100	169	100
Total	**1225**	**1225**	**100**	**1225**	**100**	**1663**	**1663**	**100**	**1663**	**100**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	478	478	100	448	448	100
Female	23	23	100	15	15	100
Total	**501**	**501**	**100**	**463**	**463**	**100**
Workers						
Male	1152	1152	100	1494	1494	100
Female	73	73	100	169	169	100
Total	**1225**	**1225**	**100**	**1663**	**1663**	**100**

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity?

Yes. The Company has implemented an Occupational Health and Safety (OHS) Management System to ensure a safe and healthy working environment across its operations. As part of this system, the Company regularly conducts Safety Audits and Fire Safety Audits to identify and mitigate workplace risks. Additionally, the Company undergoes Environmental Management System (EMS) Audits by a recognized agency approved by the Gujarat Pollution Control Board (GPCB). Standard Operating Procedures (SOPs) are also in place to support effective occupational health and safety management, ensuring compliance with applicable regulations and promoting a strong culture of workplace safety.

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

Yes, as per the Company's internal processes, routine inspections and safety checks are conducted at the operational sites by the respective department heads to identify potential risks and work-related hazards. In addition, the Company regularly conducts Safety Audits and Environmental Audits through external agencies to ensure compliance with applicable safety and environmental standards.

The Company also organizes regular training programmes on industrial safety to enhance employee awareness and promote a strong safety culture. Furthermore, training is provided whenever new processes are implemented as part of product development to ensure safe and effective operations.

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

Yes, the company has placed internal mechanism for reporting any work related hazards to respective heads and steps to be taken to mitigate such risks.

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

- **Yes**

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

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

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

To ensure safe and healthy working environment, NDL has assigned the responsibility at different levels to ensure safety of the workers and employees at work place. Fixing the responsibility of the contractors, sub-contractors, transporters and other agencies entering the premises. Relevant techniques and methods (such as safety audits and risk assessment) for periodical assessment at least once in every two years on the status of health, safety and environment and taking all the remedial measures by external competent authority. Regular training and awareness programmes have been organized at operation site for workers and employees. Medical camps and fire safety training are conducted at operations site on regular basis. To mitigate fire related incidents, we have installed fire safety machinery and instruments to ensure safety of workers and employees. Mock drills, training and programmes are organized to bring awareness among health and safety management.

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

Particular	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

Particular	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

* Third party Safety Audit has been conducted by Gujarat Industrial Safety & Health Services (DISH approved), Ahmedabad. Working conditions were internally assessed by the Company.

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.

To strengthen workplace health and safety, the Company maintains a comprehensive Corrective and Preventive Action Register to record, investigate, and monitor all fire incidents, injuries, near misses, and other safety observations. Root cause analyses are conducted for reportable incidents, and appropriate corrective and preventive actions are implemented to prevent recurrence. The effectiveness of these actions is periodically reviewed to ensure continuous improvement.

To proactively address significant health and safety risks, the Company has implemented a robust safety management framework that includes regular safety training and awareness programmes, mandatory use of Personal Protective Equipment (PPE), easy access to first-aid facilities, adherence to standard hygiene protocols, and access to doctors and psychologists for employee well-being. Periodic mock drills are conducted across manufacturing operations to enhance emergency preparedness and response capabilities.

In addition, all activities involving modifications, routine maintenance, electrical installations, erection, and commissioning of machinery are carried out only after issuance of the prescribed work permits in accordance with the Company's established safety guidelines. Regular workplace inspections, risk assessments, and monitoring of working conditions are undertaken to identify potential hazards and implement timely mitigation measures, thereby ensuring a safe and healthy working environment for all employees

4 PRINCIPLE — 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 has identified its internal as well as external stakeholders to deepen its insights into their needs and expectations and to develop sustainable strategies for the short term, medium and long term. Key stakeholders are Suppliers, Customers, Employees, Investors/Bankers and Shareholders.

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), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope, of engagement including key topics and concerns raised during such engagement
Suppliers	No	Email, SMS, Meeting, Calling	Regularly	Quality of Products, New order, Price, Improvement Scope
Customers	No	Email, WhatsApp message, Meeting, plant visit, market visit, exhibition	Regularly	Quality of Products, After sales Service, New order, Improvement Scope
Employees	No	Email, internal training programs, seminars	Regularly	Employee Benefits and Employee Engagement
Banker/ Investors	No	Email, Physical Visit, Publication of Annual reports, Website	Event Based	Annual Performance Report, Annual Report, Quarterly result
Shareholders	No	Email, SMS, Newspaper, Letter, Meetings, Public Disclosure, Website	Quarterly	Grievance handling, meeting- agenda approval and services related to shareholders requirement

5 PRINCIPLE — Businesses should respect and promote human rights

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity in the following format:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	501	501	100	463	463	100
Other than permanent	NA	NA	NA	NA	NA	NA
Total Employees	**501**	**501**	**100**	**463**	**463**	**100**
Workers						
Permanent	1225	1225	100	1663	1663	100
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	**1225**	**1225**	**100**	**1663**	**1663**	**100**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	478	0	0	478	100	448	0	0	448	100
Female	23	0	0	23	100	15	0	0	15	100
Other than permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers										
Permanent										
Male	1152	45	3.91	1107	96.09	1494	57	3.82	1437	96.18
Female	73	0	0	73	100	169	0	0	169	100
Other than permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

3. **Details of remuneration/salary/wages**

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Amount in Rs.)	Number	Median remuneration/ salary/ wages of respective category (Amount in Rs.)
Board of Directors (BoD) *	6	2,00,000	1	2,00,000
Key Managerial Personnel #	4	2204807	1	826183
Employees other than BoD and KMP	475	436524	22	491382
Workers	1152	171600	73	120120

* includes sitting fees payment made to independent directors.

Mr. Shaktidan Gadhavi is Whole Time Director, whose details mentioned in Board of Directors as well as Key Managerial Personnel.

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	4.59	9.18

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

Yes, the company has internal mechanism to for addressing human rights impacts.

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

Grievances related to Human Rights issues at NDL are addressed as per the policy depending upon the nature of matter. The internal mechanism for handling the grievances is in line with the Human Rights policy.

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

Particular	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at theend of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	NA	-	0	NA	-
Discriminationat workplace	0	NA	-	0	NA	-
Child Labour	0	NA	-	0	NA	-
Forced Labour /Involuntary Labour	0	NA	-	0	NA	-
Wages	0	NA	-	0	NA	-
Other human rights related issues	0	NA	-	0	NA	-

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	NA	NA
Complaints on POSH upheld	NA	NA

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

NDL's Prevention of Sexual Harassment (POSH) Policy provides robust safeguards to protect complainants from any adverse consequences arising from reporting incidents of discrimination or harassment. The policy strictly prohibits any form of retaliation, victimization, or unfair treatment, including termination, demotion, discrimination, or harassment against the complainant or witnesses. It ensures that complaints are handled confidentially, impartially, and in accordance with applicable laws, fostering a safe, respectful, and supportive workplace for all employees.

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

(Yes/No)

- Yes

10. **Assessments for the year:**

Name of the Assessments	% of your plants and offices that were assessed (by entity or statutory authorities or third parties) *
Child labour	Nil
Forced/involuntary labour	Nil
Sexual harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Others – please specify	Nil

* The Company have various policies as per the norms/laws and regulations of various statutory/ regulatory authorities and the Company obliged to follow the same norms.

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

- Nil

6 PRINCIPLE — 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (A) (TJ)	19.09	19.66
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C) (TJ)	**19.09**	**19.66**
From Non- Renewable Sources		
Total electricity consumption (D) (TJ)	73.05	105.01
Total fuel consumption (E) (TJ)	1,903.95	2,122.26
Energy consumption through other sources (F)	-	-
Total energy consumed from Non-renewable Sources (D+E+F) (TJ)	**1977.00**	**2,227.27**
Total Energy Consumed (A+B+C+D+E+F) (TJ)	**1,996.09**	**2,246.93**
Energy intensity per rupee of turnover (Total energy consumption/ Crore rupee of turnover)	0.70	0.63
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Crore rupee of turnover adjusted for PPP)	14.14	12.72
Energy intensity in terms of physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, M/s. Future & Beyond Business Consulting Services Pvt. Ltd.

Energy conversions have been carried out using conversion factors published by the Intergovernmental Panel on Climate Change (IPCC),and the UK Department for Environment, Food & Rural Affairs (DEFRA).For energy intensity calculations, Purchasing Power Parity (PPP) conversion factors of 20.34 (FY 2025–26) and 20.08 (FY 2024–25) have been applied for India, based on the International Monetary Fund (IMF) World Economic Outlook (WEO) implied PPP conversion rates. https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND*

*restated

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.

- Yes. The Company's two manufacturing units have been notified under the relevant Government of India energy efficiency and the Perform, Achieve and Trade (PAT) Scheme. During FY 2025–26, the Company successfully achieved all applicable compliance targets notified by the Government.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)	-	-
(i) Surface water	-	-
(ii) Groundwater	3,46,720	3,57,340
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others (Corporate Office)	377	315
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**3,47,097**	**3,57,655**
Total volume of water consumption (in kiloliters)	3,47,097	3,57,655
Water intensity per rupee of turnover (Water consumed / Crore Rupee of turnover)	120.86	100.84
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Crore Rupee of turnover adjusted for PPP)	2458.31	2024.87
Water intensity in terms of physical Output	-	-
Water intensity (optional)–the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Independent Assessment was conducted by an external agency i.e. M/s. Watair Envisol Consultancy Co. in the current financial year and M/s. Entech Laboratories in Previous Financial Year.

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	-	-
With treatment – please specify level of treatment * 1. Primary– Chemical Treatment 2. Secondary– Biological Treatment 3. Tertiary -Sand-carbon filter Treatment	3,19,903	3,06,178
v) Others	-	-
- No treatment	-	-
- With treatment # – Through ASP based STP Plant complying Pollution control board norms – Using Sewage treated water for Gardening Purpose only	-ETP RECYCLE-9,414 KL/YEAR FOR PROCESS & STP RECYCLE-80,329 KL/YEAR FOR PROCESS & GARDENING	-ETP RECYCLE-11,723 KL/YEAR FOR PROCESS & STP RECYCLE-87,213 KL/YEAR FOR PROCESS & GARDENING
Total water discharged (in kilolitres)	**3,19,903**	**3,06,178**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Independent Assessment was conducted by an external agency i.e. M/s. Watair Envisol Consultancy Co. in the current financial year and M/s. Entech Laboratories in Previous Financial Year

* The waste water after all level of treatment in ETP, sent to third party i.e. NAROL TEXTILES INFRASTRUCTURE & ENVIRO MANAGEMENT

The corporate office does not operate an on-site sewage treatment plant. However, it is connected to the municipal sewage network, and all domestic wastewater is discharged into the public sewer system for centralized treatment. Accordingly, no water is considered as discharged without treatment.

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

No, but the Company takes the entire issue of water management with utmost seriousness and realize that we owe a lot to the environment. And that is why we reuse and recycle water by employing Effluent Treatment Plant (ETP) and Reverse Osmosis (RO) Plant. We also ensure we treat wastewater with responsibility through Sewage Treatment Plant (STP) and reuse the same for gardening purpose and rest of treated effluent as per the prescribed parameters goes to Common Effluent treatment plant.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	PPM	16.30	18.0
SOx	PPM	33.67	36.0
Particulate matter (PM)	MILIGRAM/ NM3	68.45	165.0
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Independent Assessment was conducted by an external agency i.e. M/s. Watair Envisol Consultancy Co. in the current financial year and M/s. Entech Laboratories in Previous Financial Year which covers the above scope.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,87,706	2,06,680
	CO2, Tons	1,86,652	2,05,439
	CH4, Tons	53	59
	N2O, Tons	779	869
	R22, 32 and CO2 based Fire extinguishers	222	313
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	14,407	20,710
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO2/ Crore Rupee of turnover	70.38	64.11
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO2/ Crore Rupee of turnover adjusted for PPP	1431.67	1287.27
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional)	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, M/s. Future & Beyond Business Consulting Services Pvt. Ltd.

Greenhouse gas (GHG) emissions arising from refrigerant leakage (R22 and R32) and fugitive emissions from CO_2-based fire extinguishers have been included under Scope 1.

The GHG inventory has been prepared using emission factors published by the IPCC, DEFRA, and the Central Electricity Authority (CEA). A grid emission factor of 0.71 kg CO_2e/kWh has been consistently applied for both FY 2025–26 and FY 2024–25, based on the CEA CO_2 Baseline Database, Version 21.

For GHG intensity calculations, Purchasing Power Parity (PPP) conversion factors of 20.34 (FY 2025–26) and 20.08 (FY 2024–25) have been applied for India, based on the IMF World Economic Outlook (WEO) implied PPP conversion rates. https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

* restated

8. Does the entity have any project related to reducing Green House Gas emission?

Yes. Nandan Denim Limited (NDL) has undertaken multiple initiatives that contribute directly or indirectly to reducing GHG emissions across operations, product development, and community engagement.

Community-Scale Afforestation (Green Yodha Program):

As part of its environmental stewardship, Chiripal group organized the Chiripal Green Yodha Drive in collaboration with Radio Mirchi and the Ahmedabad Municipal Corporation. Under this program, over 50,000 trees were planted across Ahmedabad in FY 26. The Nandan is one of the group Company of Chiripal group.

Investment in Renewable Energy project:

As part of its FY 2026–27 sustainability roadmap, Nandan Denim has entered into a Group Captive Renewable Energy arrangement to increase the share of renewable electricity in its energy mix. Under this arrangement, the Company will source power from a hybrid renewable energy project comprising 4.3 MW of wind capacity and 4.64 MW (DC) of solar capacity. The project is expected to supply additional 14 million units of renewable electricity annually upon commissioning. This initiative is expected to significantly enhance the Company's green energy portfolio and contribute to the reduction of Scope 2 GHG emissions, supporting its long-term decarbonisation and sustainability objectives.

Energy Efficiency Projects:

- Installed a smart steam turbine with a 225 kW generator to conserve the Energy and can save 58 KWh/ Day.
- Installed 11 KW Pump set at WTP RO-1 MGF for power saving

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste* **(A)**	14.45	14.86
E-waste **(B)**	-	-
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	-	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	8101.2	4179.9
- ETP Sludge	50.2	51.9
- Fly Ash	8051	4128
Other Non-hazardous waste generated (H). Please specify, if any.	-	-
Total (A+B + C + D + E + F + G + H)	**8115.65**	**4194.76**
Waste intensity per rupee of turnover (Total waste generated/ Crore Rupee of turnover)	2.826	1.183
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Crore Rupee of turnover adjusted for PPP)	57.479	23.755
Waste intensity in terms of physical output	-	-
Waste intensity in terms of physical output (Total waste generated /Number of Transformers manufactured)	-	-

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**-**	**-**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	18.64	21.75
(iii) Other disposal operations	-	-
Total	**18.64**	**21.75**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Independent Assessment as per GPCB norms was conducted by an external agency i.e. M/s. Watair Envisol Consultancy Co. in current financial year and M/s. Entech Laboratories in previous financial year which covers above scope of activities.

*Plastic Waste are mainly plastic carboys, average weight of carboys are taken in MT due to different sizes (50 Litres carboy weight is 2.5 kg and 100 litres carboy weight is 5.8 kg).

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 has established an internal waste management process that emphasizes the systematic classification, segregation, and storage of waste in designated areas. The accumulated waste is periodically collected and disposed of in a responsible manner in accordance with the applicable regulatory norms prescribed by the Gujarat Pollution Control Board (GPCB).

The Company also recognizes the importance of efficient water management and has implemented several initiatives to promote water conservation. An Effluent Treatment Plant (ETP) and Reverse Osmosis (RO) Plant have been installed to facilitate the treatment, reuse, and recycling of water within the facility. In addition, wastewater is treated through a Sewage Treatment Plant (STP), and the treated water is reused for gardening purposes. In order to utilise backwash water, we have also installed a pipeline from the power plant to the fabric division.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable as there no operations nearby above mentioned zones			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
No such project requiring EIA has been undertaken in the current reporting year					

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).

- Yes, the Company is compliant with the applicable environmental laws/ regulations/ guidelines in India.

7 PRINCIPLE 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: 7

   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	BETTER COTTON INITIATIVE	National
2	DENIM MANFACTURERS ASSOCIATION	National
3	FEDERATION OF INDIAN EXPORT ORGANISATIONS	National
4	MASKATI CLOTH MARKET ASSOCIATION	State
5	NAROL TEXTILE INFRASTRUCTURE & ENVIRO MANAGEMENT	State
6	YPO GUJARAT	State
7	ZVC INDIA PRIVATE LIMITED	National

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities. NIL

8 PRINCIPLE 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
Not Applicable					

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

- We do not have any R&R projects as communities have not been displaced by us.

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

The unit HR heads work closely with the communities. These individuals interact with the community members, village elders and local opinion leaders on time to time basis to assess their specific needs and concerns; address their queries and grievances, if any. We haven't received any complaints from the communities we operate in.

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	9.73	9.38
Directly from within India	99.87	99.95

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	-
Semi-Urban	11.94	18.82
Urban	-	-
Metropolitan	88.06	81.18

9 PRINCIPLE 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 has laid down internal procedure to receive and address consumer's complaints and feedback. A designated team has been established for receiving, addressing and communicating the response to any consumer complaint or feedback.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product *	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	20%

* all our facilities are certified under GOTS, GRS, OCS, RCS, BCI and Oeko tax

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

Particular	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NA	NA	Nil	NA	NA
Advertising	NA	NA	NA	NA	NA	NA
Cyber-security	NIL	NA	NA	Nil	NA	NA
Delivery of essential Services	NIL	NA	NA	Nil	NA	NA
Restrictive Trade Practices	Nil	NA	NA	Nil	NA	NA
Unfair Trade Practices	Nil	NA	NA	Nil	NA	NA
Other (Quality Complaints)	168	0	Resolved	176	0	Resolved

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

Particular	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

   IT Security Policy Link: https://nandandenim.com/investor/policescode/IT-Security-Policy.pdf

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.**

   There was no such incident reported related to the mentioned topics.

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

   a. Number of instances of data breaches - NIL

   b. Percentage of data breaches involving personally identifiable information of customers - NIL

   c. Impact, if any, of the data breaches - NA