Date: 07/09/2026

To,
The Listing Compliance Department
BSE Limited,
P J Tower, Dalal Street,
Mumbai - 400001
Scrip Code: 534809

To
The Listing Compliance Department
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: PCJEWELLER

Sub.: Business Responsibility & Sustainability Report for Financial Year 2025-26

Dear Sir / Ma'am,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility & Sustainability Report for the financial year 2025-26, which forms part of Annual Report 2025-26 of the Company.

Kindly take the same on record.

Thanking you,
For **PC Jeweller Limited**

Vijay Panwar
Digitally signed by Vijay Panwar
Date: 2026.09.07 20:44:28 +05'30'

(VIJAY PANWAR)
Company Secretary

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	:	L36911DL2005PLC134929
2.	Name of the listed entity	:	PC Jeweller Limited
3.	Year of incorporation	:	2005
4.	Registered office address	:	2713, 3rd Floor, Bank Street, Karol Bagh, New Delhi – 110005
5.	Corporate address	:	2713, 3rd Floor, Bank Street, Karol Bagh, New Delhi – 110005
6.	E-mail	:	info@pcjeweller.com
7.	Telephone	:	011 – 49714971
8.	Website	:	www.pcjeweller.com
9.	Financial year for which reporting is being done	:	April 1, 2025 - March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	:	i) National Stock Exchange of India Limited ii) BSE Limited
11.	Paid-up Capital	:	₹ 864,86,03,175/-
12.	Name and contact details (Telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	:	Shri Ramesh Kumar Sharma Executive Director Tel: 011 - 47104810 E-mail: rksharma@pcjeweller.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).	:	Standalone basis
14.	Name of assessment or assurance provider	:	Not Applicable
15.	Type of assessment or 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 & Trading	Manufacturing, trading and sale of gold, diamond, silver, precious stones, gold jewellery / items, diamond studded jewellery and silver articles.	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.	Jewellery	3211	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 / showrooms	Total
National	4	59	63
International	Nil	Nil	Nil

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	13 States (including 3 Union Territories)
International (No. of Countries)	Nil

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

Nil

c. A brief on types of customers

The Company is engaged in the business of manufacturing, trading and sale of gold, diamond, precious stones, gold and diamond studded jewellery and silver articles. It caters mainly to retail customers and is serving them through its owned as well as franchisee showrooms via both online as well as offline (retail showrooms) modes.

IV. Employees:

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)	636	382	60.06	254	39.94
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total employees (D + E)**	**636**	**382**	**60.06**	**254**	**39.94**
		Workers				
4.	Permanent (F)	64	62	96.87	2	3.13
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	**Total workers (F + G)**	**64**	**62**	**96.87**	**2**	**3.13**

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)	2	1	50	1	50
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total differently abled employees (D + E)**	**2**	**1**	**50**	**1**	**50**
		Differently Abled Workers				
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	**Total differently abled workers (F + G)**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**

21. Participation / inclusion / representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel (KMP)*	3	Nil	Nil

***** Including 2 personnel who are also part of the Board of Directors.

22. Turnover rate (in %) for permanent employees and workers for the past 3 years

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	**Female**	**Total**	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
Permanent Employees	35.75	59.62	45.47	34.60	33.66	34.22	69.12	69.55	69.29
Permanent Workers	34.19	0	33.06	34.48	Nil	33.33	193.18	200	193.37

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / subsidiary / associate / joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes / No)
1.	Luxury Products Trendsetter Private Limited	Subsidiary	100	No
2.	PCJ Gems & Jewellery Limited	Subsidiary	51.02	No
3.	PC Jeweller Global FZCO^	Subsidiary	100	No
4.	PCJ Mining SARL	Stepdown Subsidiary	33.67*	No

^Formerly known as PC Jeweller Global DMCC.

* PCJ Gems & Jewellery Limited holds 66% share capital of PCJ Mining SARL. Accordingly, the Company controls 66% of the voting power in PCJ Mining SARL through its subsidiary, PCJ Gems & Jewellery Limited.

VI. CSR Details:

24. i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes, the CSR provisions are applicable to the Company. However, the Company was not required to spend any amount towards CSR activities during the year because average net profit of the Company as per Section 135(5) read with Section 198 of the Companies Act, 2013 was negative.

ii) Turnover: ₹ 3352,88,23,474/-

iii) Net worth: ₹ 7871,02,93,980/-

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			FY 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 community members can share their grievances, if any, through e-mail address mentioned on the Company's website at https://corporate.pcjeweller.com/contact-us/.	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			FY 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
Investors (other than shareholders)	Yes, the Company designated an e-mail ID for redressal of investors' / shareholders grievances on the Company's website at https://corporate.pcjeweller.com/designated-e-mail-for-redressal-of-investors-grievances/	Nil	Nil	-	Nil	Nil	-
Shareholders		3	Nil	-	Nil	Nil	-
Employees and workers	Yes https://corporate.pcjeweller.com/wp-content/uploads/2015/06/investors/corporate-governance/fy-20/Whistle-Blower-Policy.pdf	Nil	Nil	-	Nil	Nil	-
Customers*	Yes, the customers can approach the Company's showrooms or through e-mail address mentioned on the Company's website at https://corporate.pcjeweller.com/contact-us/	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	No	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Not Applicable	-	-	-	-	-	-

* The Company being a customer centric organization puts the customers first and manufactures jewellery that matches their personal style, cultural needs and buying habits. In addition, the Company takes feedbacks from its customers and addresses their issues / grievances, if any, as soon as possible. However, the Company does not keep the track of their complaints number wise, hence, Nil is reported here.

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

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.	Business Ethics and Governance	Risk and Opportunity	**Risk:** Engaging in unethical practices and misconduct can damage the Company's brand image and expose it to potential reputational risks. **Opportunity:** Establishing a culture centered on ethics and transparency is not only crucial for fulfilling mandates but also for cultivating strong relationships with the stakeholders.	The Company has implemented various Codes of Conduct and Policies, which set forth the standards of ethical behavior and governance.	**Negative:** The loss of reputation and stakeholder confidence can lead to indirect financial consequences. **Positive:** By adopting ethical practices and behavior, the Company can establish enduring relationships with its stakeholders, ultimately resulting in business growth.
2.	Customer Satisfaction	Risk and Opportunity	**Risk:** Customers have the potential to share their dissatisfaction, leading to a negative word-of-mouth effect resulting into loss of brand image and business. **Opportunity:** Customer satisfaction plays a vital role in cultivating long-term relationships, larger customer base and fostering business growth.	The labels / tags on the Company's products displays the information mandated by the applicable laws. The product pricing and other terms and condition of sale are transparent and clearly explained to the customers at the time of sale. The Company also takes feedbacks from its customers for resolving their grievances, if any.	**Negative:** Unsatisfied customers can lead to loss of business. **Positive:** Customer satisfaction can positively impact the business growth.
3.	Product Quality	Risk and Opportunity	**Risk:** A company's brand reputation heavily relies on the quality of its products. Any compromise in the product quality may result in customer loss and erosion of brand value. **Opportunity:** This fosters customer loyalty and contributes to the development of a positive brand image.	The Company implements stringent measures to ensure that its products meet standards of quality specified by BIS and all of its showrooms are equipped with 'Karatometers', where any customer can test purity of the jewellery.	**Negative:** Inferior quality products can lead to loss of business and brand trust. **Positive:** Customer loyalty and satisfaction can positively impact the business growth.
4.	Employment Practices	Opportunity	By fostering employee engagement, a Company can experience increased productivity, innovation and commitment to success. Additionally, an inclusive work culture can attract and retain top talent from diverse backgrounds, thereby providing the Company with a competitive advantage.	-	**Positive:** Efficient and smooth business operations.
5.	Diversity and Inclusion	Opportunity	The Company has adopted an equal opportunity policy and is committed to enhance the representation of women and differently abled persons, wherever possible, in its workforce.	-	**Positive:** Helps in diversifying the workforce.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES:

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								
	b. Has the policy been approved by the Board? (Yes / No)	Yes								
	c. Web Link of the policies, if available	The Company's Business Responsibility Policy is aligned with all the 9 NGRBC Principles. There are some additional policies also that align with these principles and can be accessed at https://corporate.pcjeweller.com/codes-policies/								
2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes								
3.	**Do the enlisted policies extend to your value chain partners? (Yes / No)**	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 sells hallmarked gold jewellery bearing Bureau of Indian Standards (BIS) mark, purity and Hallmark Unique Identification (HUID) number. The Company's diamond jewellery is certified by IDT Gemological Laboratories Worldwide.								
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	No specific commitments, goals and targets are set by the Company with defined timelines but adherence to the required principles is a part of the day to day business operations of the Company.								
6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	Not Applicable								
Governance, leadership and oversight:										
7.	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:** Our Company is committed to the National Guidelines for Responsible Business Conduct Principles, balancing growth-oriented milestones with a deep dedication to sustainable, ethical operations. Sustainability remains fully integrated into our business strategy, embedding Environmental, Social, and Governance principles across our operations. We practice fair and transparent business operations with all stakeholders, including suppliers, customers, and employees, believing that responsible growth driven by environmental stewardship, social inclusiveness and robust governance is essential to creating enduring value while contributing meaningfully to India's economic progress. We remain actively committed to employee well-being, occupational health and safety, skill development and inclusive community development. Concurrently, we continue to reinforce strong corporate governance standards, ethical business practices and robust risk management frameworks. Transparent stakeholder engagement and a strong compliance culture support accountability and operational excellence, while our disciplined financial management and focus on operational efficiency strengthen the overall resilience of our business model. Ultimately, integrating ESG principles into our daily business practices allows us to create lasting value through innovation and accountability as we build a more responsible, resilient jewellery business.									
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies)**	The Board of Directors of the Company is responsible for the implementation of Business Responsibility Policy.								
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.**	Shri Ramesh Kumar Sharma, Executive Director, is designated as Business Responsibility Head. Business Responsibility Head may take support of such functional heads and other internal and external experts, as he may deem necessary, for the effective implementation of the Policy.								

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Director									There is no formal review of NGRBCs undertaken by the Company. However, Executive Director(s) endeavors to ensure that the day to day operations of the Company including those by its employees, follow the same.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director																	

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		No								

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

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	1	Overview of the business operations of the Company and recent amendments in the SEBI (LODR) Regulations, 2015	100
Key Managerial Personnel	4	Regulatory updates, codes of conduct and policies, health and safety measures	100
Employees other than BoD and KMPs	276*	Induction / orientation and on the job training, customer policies, health and safety measures and other applicable codes and policies	100*
Workers	276*		100*

* As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company has taken total number of training and awareness programmes conducted on the basis of total number of working days in the year excluding Sunday / weekly off and other leaves. Accordingly, %age of persons covered by the awareness programmes is taken as 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 ₹)**	**Brief of the Case**	**Has an appeal been preferred? (Yes / No)**
Penalty / Fine	-	-	-	-	-
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	-	-	-	-
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
Not Applicable	

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

The Company has a zero tolerance for bribery and corruption in its business dealings. The employees of the Company shall not, directly or indirectly, solicit or accept any commission or any form of benefit arising out of a transaction involving the Company which might be extended at times to influence business decisions. The Company has incorporated the requirements of ethical conduct, anti-corruption and anti-bribery in Code of Conduct and Business Responsibility Policy, which can be accessed at https://corporate.pcjeweller.com/codes-policies/

The Company also has in place a Whistle Blower Policy, which provides a formal mechanism for all the employees and Directors of the Company to report about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and leak of unpublished price sensitive information etc. The Policy can be accessed at https://corporate.pcjeweller.com/wp-content/uploads/2015/06/investors/corporate-governance/fy-20/Whistle-Blower-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:**

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

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

	FY 2025-26		FY 2024-25	
	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:**

	FY 2025-26	FY 2024-25
Number of days of accounts payables	1.84	1.81

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	Meterics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	27.60	32.74
	b. Number of trading houses where purchases are made from	32	7
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	96.92	100
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	2.88	0.65
	b. Number of dealers/ distributors to whom sales are made	4	5
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	100	100
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases) (%)	Nil	Nil
	b. Sales (Sales to related parties/ Total Sales) (%)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) (%)	7.43	46
	d. Investments (Investments in related parties/Total Investments made) (%)	99.99	99.99

Notes:

1) The Company defines Trading Houses as vendors (both domestic & international) who only buy and sell products without any value addition to that product.

2) Share of RPTs in Loans & advances as well as investments are based on the year end balances.

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	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Not Applicable
Capex	Nil	Nil	Not Applicable

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?

The Company prioritizes sustainable procurement through robust trade-in and buy-back programs for gold, silver and diamonds jewellery. Because these precious materials do not degrade over time, they can be continuously recycled into new inventory. Driven by the infinitely recyclable nature of these materials, the Company's customer buy-back and exchange initiatives drastically mitigate its environmental footprint. Recycled jewellery fulfilled more than 60% of raw material requirements of the Company by value in FY 2025-26. To complement the remaining requirement, all primary gold bars are sourced from the government approved and BIS certified private sector gold refiners / authorised distributors of recognised refineries.

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): The Company has almost eliminated use of any type of plastics in its operations, including packaging.

(b) E-waste: Not applicable, as the Company's products do not generate any e-waste.

(c) Hazardous waste: Not applicable, as the Company's products generally do not generate any hazardous waste.

(d) Other waste: Not applicable

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

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.

Not Applicable

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/ A)	Number (D)	% (D/ A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent employees											
Male	382	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	254	Nil	Nil	Nil	Nil	254	100	Nil	Nil	Nil	Nil
Total	**636**	**Nil**	**Nil**	**Nil**	**Nil**	**254**	**39.94**	**Nil**	**Nil**	**Nil**	**Nil**
Other than Permanent employees											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/ A)	Number (D)	% (D/ A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent workers											
Male	62	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	2	Nil	Nil	Nil	Nil	2	100	Nil	Nil	Nil	Nil
Total	**64**	**Nil**	**Nil**	**Nil**	**Nil**	**2**	**3.13**	**Nil**	**Nil**	**Nil**	**Nil**
Other than Permanent workers											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**

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 well-being measures as a % of total revenue of the Company	0.00*	0.00*

* Rounded off to two decimal places.

2. Details of retirement benefits, for current Financial Year 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/NA)	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/NA)
PF	47.17	4.69	Yes	45.05	8.77	Yes
Gratuity	100	100	Not Applicable	100	100	Not Applicable
ESI	52.67	9.38	Yes	45.80	14.04	Yes
Others – Please specify	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

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 leases commercial premises for its showrooms and offices etc. Currently, these premises do not specifically confirm to the requirements of the Rights of Persons with Disabilities Act, 2016. However, the Company staff ensures that differently abled employees and workers do not face any problem in accessing the premises.

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 has incorporated the requirements of equal opportunity policy in the Employees Code of Conduct (available on the Company's HR Portal) and Business Responsibility Policy available at https://corporate.pcjeweller.com/wp-content/uploads/2015/06/investors/Business-Responsibility-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	Not Applicable*			
Female	85.71	100	Nil	Nil
Total	**85.71**	**100**	**Nil**	**Nil**

* The Company do not provide any parental leave to its male employees and workers.

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:

Category	Yes / No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. They can raise their concerns or grievances with their In-Charge or HR Head directly.
Other than Permanent Workers	Not applicable, as the Company do not have other than permanent workers.
Permanent Employees	Yes. They can raise their concerns or grievances with their HODs or HR Head directly. The Company also has in place a Whistle Blower Policy, which provides a formal mechanism for all the employees to report about unethical behaviour, violation of the Company's Code of Conduct etc.
Other than Permanent Employees	Not applicable, as the Company do not have other than permanent employees.

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	**636**	**Nil**	**Nil**	**666**	**Nil**	**Nil**
- Male	382	Nil	Nil	390	Nil	Nil
- Female	254	Nil	Nil	276	Nil	Nil
Total Permanent Workers	**64**	**Nil**	**Nil**	**57**	**Nil**	**Nil**
- Male	62	Nil	Nil	55	Nil	Nil
- Female	2	Nil	Nil	2	Nil	Nil

8. Details of training given to employees and workers:

Category	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	382	382	100	382	100	390	390	100	390	100
Female	254	254	100	254	100	276	276	100	276	100
Total	**636**	**636**	**100**	**636**	**100**	**666**	**666**	**100**	**666**	**100**
Workers										
Male	62	62	100	62	100	55	55	100	55	100
Female	2	2	100	2	100	2	2	100	2	100
Total	**64**	**64**	**100**	**64**	**100**	**57**	**57**	**100**	**57**	**100**

Note: As it is an ongoing process, generally involved in the day-to-day business operations of the Company, hence, the Company has reported that all its employees and workers were provided health and safety as well as skill upgradation training.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	382	37	9.69	390	35	8.97
Female	254	28	11.02	276	23	8.33
Total	**636**	**65**	**10.22**	**666**	**58**	**8.71**
Workers						
Male	62	Nil	Nil	55	Nil	Nil
Female	2	Nil	Nil	2	Nil	Nil
Total	**64**	**Nil**	**Nil**	**57**	**Nil**	**Nil**

Note: The Company keeps on reviewing the performance of its employees and workers in routine course. The details provided here are based on the number of employees who got promotions and / or salary increments during the year.

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 of such system?

No

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's business operations include manufacture, trade and sale of jewellery. Sale of jewellery mainly take place from retail showrooms and do not have any work-related hazards. Manufacture of jewellery is mainly a manual activity without involvement of any heavy machinery. At the same time regular inspections are done by the Company to identify work-related hazards and assess risks, if any. If any risk is identified, the Company takes appropriate measures to mitigate the risk and prioritizes the safety of its employees and workers.

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

Yes

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

No

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	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The Company is dedicated to providing a safe, healthy and risk-free environment for all employees and workers. It actively focuses on preventing workplace injuries and illnesses through continuous risk-reduction initiatives. Key workplace standards and safety measures include:

- Ergonomic and comfortable seating
- Clean, well-lit and safe working spaces
- Purified RO drinking water
- Hygienic, gender-segregated restrooms
- Regularly maintained fire safety systems

13. 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
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

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

Note: Although no specific assessment was done, the Company regularly reviews health and safety measures and working conditions at its plants, offices and showrooms, hence, 100% is reported here.

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.

No safety incidents occurred during the year and routine reviews of working conditions revealed no significant hazards. Consequently, no corrective actions were required.

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 has identified employees, shareholders / investors, banks, customers and vendors (suppliers) as its key stakeholders on the basis on their relevance and contribution towards business operations of the Company.

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
Employees	No	E-mails, phone, staff meetings and intranet portal.	Ongoing	Communication, reviews and grievance redressal, if any, etc.
Shareholders / Investors	No	SMS, e-mails, website, newspaper advertisements, annual reports, general meetings, stock exchanges communications	Quarterly / Half-yearly / Annually and need based	Statutory communications and addressing shareholders queries.

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
Banks	No	E-mails, phone, meetings	Need basis	One time settlement and joint settlement agreement etc.
Customers	No	Website, newspaper advertisements, social media, phone, personal interactions	Ongoing	Customer acquisition, understand their preferences and demands, review of feedbacks and resolve grievances, if any.
Vendors (Suppliers)	No	SMS, e-mails, phone, personal interactions	Need basis	Queries / suggestions / assurance etc.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 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	636	636	100	666	666	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total	**636**	**636**	**100**	**666**	**666**	**100**
Workers						
Permanent	64	64	100	57	57	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total	**64**	**64**	**100**	**57**	**57**	**100**

Note: Since this is an ongoing process integrated into day-to-day business operations, the Company reported that all employees and workers have received training on human rights and policies.

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

Category	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	**636**	**Nil**	**Nil**	**636**	**100**	**666**	**Nil**	**Nil**	**666**	**100**
Male	382	Nil	Nil	382	100	390	Nil	Nil	390	100
Female	254	Nil	Nil	254	100	276	Nil	Nil	276	100
Other than Permanent	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent	**64**	**Nil**	**Nil**	**64**	**100**	**57**	**Nil**	**Nil**	**57**	**100**
Male	62	Nil	Nil	62	100	55	Nil	Nil	55	100
Female	2	Nil	Nil	2	100	2	Nil	Nil	2	100
Other than Permanent	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 (BoD)@	4	13,97,502	1	1,40,000
Key Managerial Personnel (KMP)*	2	33,24,216	Nil	Nil
Employees other than BoD and KMP	379	3,33,660	254	2,83,584
Workers	62	3,33,643	2	3,01,874

@ Including 3 Independent Directors (2 males and 1 female), who received sitting fee only and excluding Managing Director, who waived off his remuneration.

***** Including Executive Director (Finance) & CFO who is also part of the BoD and excluding Managing Director, who waived off his remuneration.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	29.43	31.31

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

Yes

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

The Company is dedicated to maintain the highest ethical standards and comply with all applicable laws. It ensures a safe, healthy and equitable work environment for all personnel, free from discrimination based on caste, gender or organizational role. The Company strictly prohibits the use of child labor, forced labor or any form of involuntary service. The human resources department holds responsibility for human rights compliance. Any grievances regarding these matters should be formally directed to the HR Head or the Executive Director.

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	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child labour	Nil	Nil	-	Nil	Nil	-
Forced labour / Involuntary labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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 reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The Company is committed to fostering an equal-opportunity workplace free from discrimination based on caste, gender or physical disability. It actively support women's empowerment and endeavor to increase career opportunities for women within the organization. Human rights protection remains a fundamental tenet of all business operations and stakeholder dealings.

Furthermore, the Company maintains a robust Whistleblower Policy. This framework empowers employees to report unethical conduct or policy breaches confidentially. The Company strictly prohibits any form of victimization or retaliation against individuals who expose wrongdoing in good faith.

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

No

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	Nil

Note: Although no specific assessment was done by the Company, but it regularly reviews these issues, hence, 100% is reported here.

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

Since no risks / concern arises from the reviews undertaken by the Company, hence, no corrective actions were taken or underway.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources:		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	**Nil**	**Nil**
From non-renewable sources:		
Total electricity consumption (D)	9,765.52	9,864.39
Total fuel consumption* (E)	43.05	Nil

Parameter	FY 2025-26	FY 2024-25
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	**9,808.57**	**9,864.39**
Total energy consumed (A+B+C+D+E+F)	**9,808.57**	**9,864.39**
Energy intensity per rupee of turnover (GJ / ₹ in crore) (Total energy consumed / Revenue from operations)	2.93	4.40
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (GJ / ₹ in crore) (Total energy consumed / Revenue from operations adjusted for PPP)	59.50	90.85
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* Based on diesel consumed at manufacturing facility.

** Revenue from operations has been adjusted by using the International Monetary Fund's latest PPP conversion factors for India, which are 20.34 for FY 2026 and 20.66 for FY 2025.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) - No

If yes, name of the external agency. – Not Applicable

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:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water*	9,544.50	9,858.11
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**9,544.50**	**9,858.11**
Total volume of water consumption* (in kiloliters)	**9,544.50**	**9,858.11**
Water intensity per rupee of turnover (KL / ₹ in crore) (Total water consumption / Revenue from operations)	2.85	4.39
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (KL / ₹ in crore) (Total water consumption/Revenue from operations adjusted for PPP)	57.90	90.79
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* As the Company is having offices, showrooms and manufacturing facilities at multiple locations, so direct measurement of withdrawal and consumption of water is not available or practicable. Hence, as per SEBI recommended BRSR – Core Reporting Standard, water consumption is calculated on the basis of Central Ground Water Authority guideline i.e. the estimated consumption is 45 litres per head per working day and the water withdrawal is also assumed to be the same.

** Revenue from operations has been adjusted by using the International Monetary Fund's latest PPP conversion factors for India, which are 20.34 for FY 2026 and 20.66 for FY 2025.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No

If yes, name of the external agency. – Not Applicable

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	Nil	Nil
	- With treatment - please specify level of treatment	Nil	Nil
ii)	To groundwater		
	- No treatment	Nil	Nil
	- With treatment - please specify level of treatment	Nil	Nil
iii)	To seawater		
	- No treatment	Nil	Nil
	- With treatment - please specify level of treatment	Nil	Nil
iv)	Send to third parties		
	- No treatment	Nil	Nil
	- With treatment - please specify level of treatment	Nil	Nil
v)	Others		
	- No treatment	Nil	Nil
	- With treatment - please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres) (i + ii + iii + iv + v)		**Nil**	**Nil**

* As the Company's estimated consumption of water per working day and the water withdrawal is assumed to be the same, hence, the volume of water discharged is reported as nil.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No

If yes, name of the external agency. – Not Applicable

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

No

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	-	Nil	Nil
SOx	-	Nil	Nil
Particulate matter (PM)	-	Nil	Nil
Persistent organic pollutants (POP)	-	Nil	Nil
Volatile organic compounds (VOC)	-	Nil	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – please specify	-	Nil	Nil

Note: As the details of air emissions, if any, are not currently available, hence, nil is reported.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No

If yes, name of the external agency. – Not Applicable

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions^ (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	**2.81**	**Nil**
Total Scope 2 emissions* (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	**1,942.25**	**1,961.92**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e / ₹ in crore	0.58	0.87
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)	tCO2e / ₹ in crore	11.80	18.07
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

^ Based on diesel consumed at manufacturing facility and considering emission factor (KgCO2e/ltr) as 2.68 in accordance with SEBI recommended BRSR – Core Reporting Standard.

* Calculated on the basis of total electricity consumed and considering emission factor (KgCO2e/kwh) as 0.716 in accordance with SEBI recommended BRSR – Core Reporting Standard.

** Revenue from operations has been adjusted by using the International Monetary Fund's latest PPP conversion factors for India, which are 20.34 for FY 2026 and 20.66 for FY 2025.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) - No

If yes, name of the external agency. – Not Applicable

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

The Company is committed to reducing greenhouse gas emissions through energy conservation and efficiency optimization. By deploying LED lighting across all premises, the Company has lowered electricity consumption and decreased its indirect carbon footprint.

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)***	Nil	Nil
E-waste **(B)***	Nil	Nil
Bio-medical waste **(C)**	Nil	Nil
Construction and demolition waste **(D)**	Nil	Nil
Battery waste **(E)**	Nil	Nil
Radioactive waste **(F)**	Nil	Nil
Other Hazardous waste. Please specify, if any. **(G)**	Nil	Nil
Other Non-hazardous waste generated **(H)***	Nil	Nil
Total (A+B+C+D+E+F+G+H)	**Nil**	**Nil**

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	Nil	Nil
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Nil	Nil
Waste intensity in terms of physical output	Nil	Nil
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	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	**Nil**	**Nil**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	**Nil**	**Nil**

* The Company generates negligible plastic waste, e-waste and non-hazardous (paper, wood etc.) waste. Hence, volume of waste generated is reported as nil.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No

If yes, name of the external agency. – Not Applicable

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 minimizes its environmental impact by manufacturing jewellery through low-chemical processes. By eliminating single-use plastics, reducing paper waste and utilizing energy-efficient technologies, the Company integrates sustainability directly into its daily operations and production line.

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			

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
Not Applicable					

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

Yes

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

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.**

   3

   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:**

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	The Associated Chambers of Commerce & Industry of India	National
2	Gems & Jewellery Export Promotion Council	National
3	Export Promotion Council for EOUs & SEZs	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:**

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

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
None					

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

S. No.	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 ₹)
None						

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

   The community members can share their grievances, if any, through the e-mail address mentioned on the Company's website.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs / small producers	Nil	Nil
Directly from within India	100	100

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 the total wage cost:**

	FY 2025-26	FY 2024-25
Rural	Nil	Nil
Semi-Urban	Nil	Nil
Urban	26.64	23.49
Metropolitan	73.36	76.51

Note: Categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan. Rural: population less than 10,000, Semi-Urban: 10,000 and above and less than 1 lakh, Urban: 1 lakh and above and less than 10 lakh, Metropolitan: 10 lakh and above.

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 maintains a robust customer grievance redressal mechanism to ensure prompt resolution of queries, concerns and feedback. The customers can engage with the Company directly through showrooms or utilize the toll-free number and dedicated e-mail support provided on the Company's website.

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

Note: The Company's products (jewellery) do not require disclosure of these information.

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 the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Others	Nil	Nil	-	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	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. The Company safeguards its digital assets through a resilient cybersecurity framework designed to defend critical infrastructure against evolving threats. By combining regular vulnerability testing, cutting-edge network defense, and strict user authentication protocols, the Company systematically mitigates digital risk in direct alignment with its corporate governance policies. The Company's Risk Management Policy covers risks related to cyber security and data privacy.

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.

Not Applicable

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: Nil