

18th July, 2025

BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
BSE Scrip Code: 500020

National Stock Exchange of India Ltd.
Exchange Plaza, 5th floor,
Plot No. C/1, 'G' Block,
Bandra-Kurla Complex, Bandra (E).
Mumbai – 400 051
NSE Symbol: BOMDYEING

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report.

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 for FY 2024-25, which forms an integral part of the Annual Report FY 2024-25, submitted to the Exchanges.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,

For **The Bombay Dyeing and Manufacturing Company Limited**

Sanjive Arora
Company Secretary
Membership No.: F3814
Encl.: As above



THE BOMBAY DYEING & MANUFACTURING CO. LTD.

Regd. Office: Neville House, J.N. Heredia Marg, Ballard Estate, Mumbai - 400 001, India.
Office : +91 22 666 20000 Website : www.bombaydyeing.com Email : corporate@bombaydyeing.com CIN : L17120MH1879PLC000037

ANNEXURE D to Directors' Report BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

ABOUT US

The Bombay Dyeing and Manufacturing Company Limited (hereinafter referred to as "Bombay Dyeing" or "the Company") operates through a well-defined structure comprising three distinct business divisions i.e. Polyester, Realty and Retail, each aligned to distinct market needs. The Company is one of the Wadia Group Company.

In line with our core values and dedication to responsible business conduct, the Company is pleased to present its Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-25 in a Standalone manner. This report has been prepared following the framework outlined in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The figures have been rationalised in this year's BRSR, wherever necessary, to ensure consistency and accuracy.

Throughout this document, the terms "The Bombay Dyeing and Manufacturing Company Limited (BDMC)," "the Company," "we," and "our" are used interchangeably.

1. THE JOURNEY FROM BRSR FY 2023-24 TO BRSR FY 2024-25

This report has been prepared in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, incorporating the latest amendments as per SEBI Circular dated March 28, 2025.

As part of its evolving ESG framework, the Company is focused on defining and implementing short, medium, and long-term sustainability goals across its operations. Key performance areas include, energy and water efficiency, waste minimization, emission reduction, and biodiversity conservation. The Company is transitioning from operational compliance to a more integrated and measurable ESG-led strategy.

The Company continues its commitment to Environmental, Social, and Governance (ESG) principles through a structured approach to sustainability and responsible business conduct.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L17120MH1879PLC000037
2. **Name of the Listed Entity** - The Bombay Dyeing and Manufacturing Company Limited
3. **Year of incorporation** - 23rd August, 1879
4. **Registered office address** – Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai - 400001.
5. **Corporate address** – Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai - 400001
6. **E-mail** – grievance_redressal_cell@bombaydyeing.com
7. **Telephone** – 022 6662 0000
8. **Website** - www.bombaydyeing.com
9. **Financial year for which reporting is being done** – 2024-25

2. KEY SUSTAINABILITY INITIATIVES CARRIED OUT DURING THE YEAR

During the year, the Company undertook multiple Environmental, Health, And Safety (EHS) initiatives focused on pollution prevention, resource optimization, and employee well-being. Environmental objectives included energy efficiency improvements, increased use of renewable energy, waste heat and condensate recovery, and the reuse of treated wastewater. Biogas generated from effluent treatment processes was reused to replace fossil fuels, while afforestation efforts and maintenance of green spaces continued to support the Company's commitment to carbon sequestration and ecological balance.

In line with its safety goals, the Company strengthened its Occupational Health and Safety Management Programs (OHSMs) and enhanced compliance with regulatory requirements. Regular medical check-ups, mediclaim accessibility, and proactive health hazard elimination measures were carried out to ensure employee wellness. A strong focus was placed on EHS awareness through training and cultural reinforcement across the workforce.

Technological upgrades, such as the installation of energy-efficient systems, effluent polishing units, and advanced emission control equipment, played a key role in reducing the Company's environmental footprint. Initiatives in energy audits, rainwater harvesting, and plastic reduction were complemented by broader circularity practices like waste-to-fuel innovations and process optimization. To support its broader social responsibility agenda, the Company also engaged in community development programs focused on healthcare, education, sanitation, and wellness. Wellness campaigns and workplace health activities, including yoga and nutrition awareness sessions, further highlighted the Company's holistic approach to sustainable growth. The Company ensures strong governance by aligning ESG disclosures with SEBI regulations and integrating ESG into strategic decision-making, supported by audits and compliance monitoring.

10. Name of the Stock Exchange(s) where shares are listed :

Name of the Exchange	Stock Code
BSE Limited	500020
National Stock Exchange of India Ltd	BOMDYING

11. **Paid-up Capital** - ₹ 45.20 Crore comprising of 20,65,34,900 Equity Shares of ₹ 2/- each aggregating to ₹ 41.31 Crore and Unlisted 3,88,800, 8% Redeemable Non-Convertible Non-Cumulative Preference Shares of ₹ 100/- each aggregating to ₹ 3.89 Crore.

12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report

Mr. Sanjive Arora, Company Secretary,

Telephone: 022 6662 0000,

Email: grievance_redressal_cell@bombaydyeing.com.

13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).** – The disclosures under this report are made on a Standalone basis for the Company.
14. **Name of assessment or assurance provider** – Not Applicable for the reporting period as per circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.
15. **Type of assessment or assurance obtained** - Not Applicable for the reporting period as per circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

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	Polyester Staple Fibre (PSF)	90.80
2.	Construction	Buildings - Real Estate Business	6.24
3.	Trade	Retail - Textiles	2.96

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1	Polyester Staple Fibre	20302	90.80
2	Real Estate Development Activity	4100	6.24
3	Retail Division	4751	2.96

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	1	7*	8
International	0	0	0

*No. of offices (National) includes 1 Registered office, 1 Operating/BR Sales office, 5 sales offices (PSF Division) in India.

19. **Markets served by the entity:**

a. Number of locations

Locations	Number
National (No. of States & UTs)	Bombay Dyeing's three divisions viz. Realty Division (1); Retail Division add (29) & PSF Division (12)-We have presence in 28 states and 1 Union Territory
International (No. of Countries)	Bombay Dyeing's PSF Division has presence in 23 countries

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

Polyester Staple Fibre (PSF) Plant: 32.00

Realty: NIL

Retail: NIL

c. A brief on types of customers:

The Company conducts its business through three specialized divisions, each catering to different markets.

- a. The Retail Division manages product distribution via its extensive network, ensuring accessibility to consumers and operates a retail-focused B2B model, reaching end customers through a network of distributors and dealers. Their target market includes customers from lower income group to the upper middle income group across all of India.

- b. The Polyester Staple Fibre (PSF) Division primarily serves the B2B sector, supplying both domestic and international clients. PSF plays a crucial role in the non-woven and spinning industries.
- c. The Bombay Realty (BR) Division has discerning clientele, primarily composed of High Net worth Individuals.

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)	240	216	90.00	24	10.00
2.	Other than Permanent (E)	168	159	94.64	9	5.36
3.	Total employees (D + E)	408	375	91.91	33	8.09
WORKERS						
4.	Permanent (F)	206	205	99.51	1	0.49
5.	Other than Permanent (G)	453	450	99.34	3	0.66
6.	Total workers (F + G)	659	655	99.39	4	0.61

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	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	0	0	0.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	1	1	100.00	0	0.00
6.	Total differently abled workers (F + G)	1	1	100.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	2	16.67
Key Management Personnel (KMP)*	3	0	0.00

*KMPs include: Manager of the Company, CFO & CRO and CS.

22. Turnover rate for permanent employees and workers (in percent)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.45	13.04	8.90	8.53	28.57	10.62	7.88	22.86	15.37
Permanent Workers	1.45	0.00	1.44	0.49	0.00	0.49	0.00	0.00	0.00

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

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

S. No	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	PT Five Star Textile, Indonesia	Subsidiary	97.36	No
2.	Pentafil Textile Dealers Limited	Associate	49.00	No
3.	Bombay Dyeing Real Estate Company Limited	Associate	40.00	No

VI. CSR Details

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

- (i) Turnover (in ₹) : 1,605.43 Cr
(ii) Net worth (in ₹) : 1,922.29 Cr

Note: For the current financial year 2024–25, the average net profit of the Company for the last three financial years, calculated in accordance with the provisions of Section 198 of the Companies Act, is negative. Therefore, the Company is not required to spend any amount on Corporate Social Responsibility (CSR) activities for the financial year 2024–25. However, the Company has undertaken certain voluntary initiatives aimed at contributing to the welfare and development of the community.

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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 2024-25			FY 2023-2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities	The Company's efforts include proactive engagement with diverse community stakeholders, ensuring continuous dialogue and collaboration. A need based evaluation is carried out to determine specific community concerns, allowing for a more targeted approach to addressing them. Community members may submit grievances via a dedicated email address (grievance_redressal_cell@bombaydyeing.com). Additionally, a physical register for recording grievances is maintained at the entrance of the PSF Division, providing an alternative in-person avenue for raising issues.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable

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 2024-25			FY 2023-2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Investors (other than shareholders)	The Company has established a grievance redressal mechanism in accordance with the Companies Act, 2013 (Stakeholder's Relationship Committee) and as per SEBI regulations. Grievances are promptly addressed and acted upon by the Compliance Officer.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Shareholders		26	NIL	The complaints were promptly resolved	26	NIL	The complaints were promptly resolved.
Employees and Workers	The Company has structured Human Resources policies and Standard Operating Procedures (SOPs) to effectively manage and resolve grievances raised by employees and workers. The POSH Policy is accessible on the Company's intranet and addresses sexual harassment issues. A Complaint Redressal Committee is in place to address and resolve workplace sexual harassment complaints in accordance with the prescribed redressal process. The Company has also established a Vigil Mechanism ('Whistle Blower Policy') enabling directors and employees to report instances of unethical behaviour, suspected or actual fraud, or violations of the code of conduct.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Customers	Given its presence in both B2C and B2B markets, the Company has set up specialized complaint-handling mechanisms through the Customer Technical Service Department to ensure swift resolution of customer concerns. In the Retail division, a specialized Quality Control (QC) team is responsible for handling consumer grievances. The customers can reach to customerfeedback@bombaydyeing.com or contact 18002672626. In case of any other grievances, they could reach out to grievence_redressal_cell@bombaydyeing.com .	121	3	The unresolved complaints are being resolved.	369	NIL	The complaints were resolved in a time bound manner.

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 2024-25			FY 2023-2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Value Chain Partners	Grievances are systematically addressed at different levels and across various divisions, ensuring a comprehensive approach to conflict resolution.	71	NIL	Distributors Complaints were timely resolved, with most related to courier discrepancies and shortages, effectively addressed through timely issuance of credit note.	36	NIL	Distributors Complaints were timely resolved, with most related to courier discrepancies and shortages, effectively addressed through timely issuance of credit note

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

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	Plastic waste Management	Risk	The Plastic Waste Management Rules, 2016, along with the 2024 amendment and various state-specific regulations on plastic use and waste management, present considerable challenges for the company with nationwide operations. These regulations require us to take responsibility for collecting and properly disposing of the plastic waste generated through packaging. This regulatory framework demands strong waste management systems and heightened accountability, thereby increasing operational complexity for the company across India.	The Company is actively adapting its operations to align with the changing regulatory landscape related to plastic waste management. Committed to staying up to date with regulatory developments, we are taking proactive steps to ensure compliance while reducing our environmental footprint. These efforts include investing in innovative approaches to manage plastic waste, such as recycling programs and the adoption of sustainable packaging alternatives.	Negative *There was no negative financial impact in the reporting period of FY 2024-25
2	Resource Efficiency- Energy & Water	Opportunity	Improving energy and water efficiency offers the company a strategic opportunity to drive demand within the target markets, potentially leading to higher revenues or better profit margins. By focusing on efficiency, the company aligns with consumer preferences for sustainability while gaining a competitive edge. Additionally, such investments not only support environmental goals but also boost operational performance and reduce costs, ultimately contributing to stronger financial outcomes.	Not Applicable	Positive

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	Community and urban planning	Opportunity	The development of residential areas is vital for driving economic expansion and generating employment opportunities within local communities. It also helps ease pressures on the cost of living by increasing the availability of housing. Beyond its economic impact, residential development plays a key role in building safe, dynamic neighbourhoods that enhance the quality of life and foster community well-being.	Not Applicable	Positive
4	Alteration of product to avoid impact in its end use	Opportunity	If the Company falls short of their projected production goals, it becomes necessary to implement strategic changes to maintain growth and retain customer engagement. These changes involve improving production efficiency, adjusting supply chain operations, or refining product portfolios to better suit evolving market needs. By swiftly responding to market shifts and operational challenges, the company preserves their competitive edge, strengthens customer relationships, and continues progressing towards long-term growth and industry success.	Not Applicable	Positive
5	Rising prices of raw material	Risk	Key segments within the Polyester Staple Fibre (PSF) division are heavily influenced by variations in crude oil prices and the availability of the cotton harvest. This dependency highlights the complex relationship between raw material pricing and agricultural conditions, both of which have a direct bearing on operational efficiency and profitability. Changes in crude oil prices impact the production costs of synthetic fibres, while fluctuations in cotton crop availability and quality affect the supply and pricing of natural fibres. Trade tariffs have also disrupted supply chains and trade flows, leading to pricing volatility. This poses a risk to the company through export market competition and fluctuating raw material costs.	The Company is actively mitigating risks by keeping a close watch on exchange rate movements between the Indian Rupee and the US Dollar, with the objective of reducing their potential impact on business operations. The ongoing global trade tensions, including the US tariff war, have disrupted supply chains and caused price volatility in the market, leading to increased competition in export markets and fluctuations in raw material costs. In response, the Company is proactively refining its sourcing and export strategies to navigate these challenges and maintain competitiveness in an uncertain global environment.	Negative *There was no negative financial impact in the reporting period of FY 2024-25.
6	Environmental impacts in supply chain	Risk	Environmental impacts across the supply chain represent a substantial material risk for the Company. As a PSF manufacturer, the business depends on critical resources like water, energy, and raw materials, which if not used sustainably can harm the environment. Challenges such as pollution, resource depletion, and greenhouse gas emissions within the supply chain can expose the company to regulatory penalties, damage its reputation, and drive up operational expenses. Additionally, with increasing environmental awareness among consumers and stakeholders, neglecting these issues could lead to a decline in product demand and a potential decline of market share.	The Company is committed to promoting a positive environmental footprint across its supply chain. By complying with applicable environmental laws and regulations, it reinforces its dedication to the sustainable and responsible use of natural resources.	Negative *There was no negative financial impact in the reporting period of FY 2024-25.

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.	Conditions of labour in supply chain	Risk	Protecting the rights and well-being of workers across our supply chain is not just a compliance need but a reflection of our core values. Issues such as worker health and safety, fair pay, child labour, and forced labour continue to draw attention from consumers, regulators, and other stakeholders. With supply chains often spanning regions where labour laws and enforcement can be limited, there is an inherent risk of lapses that could harm people and impact our reputation. Poor labour practices anywhere in the supply chain can lead to operational disruptions, regulatory penalties, and loss of stakeholder trust. Strengthening our supply chain practices and working closely with partners to promote fair and safe working conditions is crucial to sustaining long-term growth and maintaining the trust we have built.	The Company recognises that ensuring fair and safe labour conditions in its supply chain is essential to responsible business. It works closely with suppliers to promote compliance with labour laws and standards, with a strong focus on worker health and safety, fair pay, and eliminating child and forced labour. Regular audits and ongoing dialogue with suppliers help identify areas for improvement. Where needed, the company supports suppliers in strengthening their practices. By building ethical, long-term relationships and maintaining strong oversight, the Company aims to create a more responsible supply chain while reducing risks and meeting the expectations of its stakeholders.	Negative *There was no negative financial impact in the reporting period of FY 2024-25.
8	Sourcing of Raw Materials	Risk	Our operations depends heavily on sourcing raw materials However, growing environmental challenges, such as climate change, land degradation, resource scarcity, and regional conflicts, can impact the steady availability of these materials. Complex supply chains make it harder to manage risks like supply disruptions, cost spikes, or reputational harm. If not addressed, these risks could delay deliveries, increase costs, and slow business growth. By building stronger partnerships with suppliers, using certified materials, exploring sustainable alternatives, and adopting circular economy practices, we aim to reduce these risks, strengthen supply chain resilience, and meet the rising expectations of our customers and stakeholders.	The Company recognises that building a transparent and resilient supply chain is essential for long-term success. The company works closely with trusted suppliers, encourages the use of certified and sustainable materials wherever possible, and promotes responsible sourcing practices across its operations. Risk reviews, and diversification efforts help reduce the risk of supply disruptions, price fluctuations, and reputational challenges. Through a strong focus on ethical and sustainable sourcing, the Company aims to create a more reliable supply network while supporting its growth ambitions and meeting the evolving expectations of its customers, investors, and communities.	Negative *There was no negative financial impact in the reporting period of FY 2024-25.

Note: Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at <https://sasb.ifrs.org/on 22nd April, 2025 at 14:59 IST>.

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	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	Please see the table below								
Sr. No.	Name of policy	Link to Policy								Which Principles each policies goes into
1	Corporate Social Responsibility Policy	https://bombaydyeing.com/pdfs/corporate/corporatepdf06.pdf								P4, P8
2	Whistle Blower Policy	https://bombaydyeing.com/pdfs/corporate/Whistle_Blower_Policy.pdf								P1
3	Policy on Sexual Harassment at workplace (Prevention, Prohibition and Redressal)	https://bombaydyeing.com/pdfs/corporate/corporatepdf08.pdf								P5
4	Dividend Distribution Policy	https://bombaydyeing.com/pdfs/corporate/Dividend_Distribution_Policy.pdf								P1
5	Wadia Code of Ethics for Employees including Whole - time Directors and other members of Senior Management	https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf								P1, P3
6	Wadia Code of Ethics for Non-Executive Directors	https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf								P1
7	Audit Committee Charter	https://bombaydyeing.com/pdfs/corporate/Audit%20Committee%20Charter.pdf								P1
8	Board Diversity Policy	https://bombaydyeing.com/pdfs/corporate/corporatepdf05.pdf								P1
9	Nomination and Remuneration Committee Charter	https://bombaydyeing.com/pdfs/corporate/NRC%20Charter.pdf								P1
10	Remuneration Policy for Directors, Key Managerial Personnel and other employees	https://bombaydyeing.com/pdfs/corporate/corporatepdf09.pdf								P1
11	Risk Assessment & Management Policy	https://bombaydyeing.com/pdfs/corporate/corporatepdf10.pdf								P1, P6
12	Policy on Materiality of Related Party Transactions And on Dealing with Related Party Transactions Policy	https://bombaydyeing.com/pdfs/corporate/RPT%20Policy.pdf								P7
13	Archival Policy of Website	https://bombaydyeing.com/pdfs/corporate/corporatepdf13.pdf								P1
14	Policy on Criteria for Determining Materiality of Events	https://www.bombaydyeing.com/pdfs/corporate/Policy%20on%20Criteria%20for%20Determining%20Materiality%20of%20Events.pdf								P1
15	Energy Policy	Internal								P2, P6
16	Policy on Recruitment	Internal								P3
17	Policy on Marriage Bonus	Internal								P3
18	Policy on Leave	Internal								P3
19	Policy on Gratuity & Ex-Gratia Gratuity	Internal								P3
20	Stakeholders Relationship Committee Charter	Internal								P1, P4
21	Information Technology Policy	Internal								P9
22	Policy on Attendance & Flexible Working hours	Internal								P3

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into							
23	Familiarisation Programme for the Non-Executive Directors	Internal	P1, P4							
24	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	https://www.bombaydyeing.com/pdfs/corporate/corporatepdf12.pdf	P1							
25	Policy on Determination of Legitimate Purpose	https://www.bombaydyeing.com/pdfs/corporate/corporatepdf12.pdf	P1							
26	Group Hospitalisation Policy	Internal	P3							
Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	These policies are in accordance with the principles of NGRBC and align with the Company's internationally recognized certifications. The Company holds ISO 9001:2015 for Quality Management Systems (Principle 2), ISO 14001:2015 for Environmental Management Systems (Principle 6), and ISO 45001:2018 (Principle 3) for Occupational Health and Safety Management Systems for its PSF Plant.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	As part of its ESG initiatives, the Company is committed to setting sustainability goals across short, medium, and long-term goals. These objectives focus on key performance indicators (KPIs) related to climate action, energy optimization, water preservation, waste reduction, minimizing air emissions, lowering greenhouse gas (GHG) output, and protecting biodiversity. The EHS Objectives and Targets focus on continual improvement and pollution prevention in line with environmental policy, optimizing energy and resource usage, improving air and water quality, reducing plastic use, and promoting green energy and EHS awareness. Safety objectives include fostering a strong safety culture, implementing OHS management programs. Health goals emphasize employee medical check-ups, accessible mediclaim support, and proactive measures to eliminate potential health hazards. These initiatives aim to strengthen environmental responsibility, legal compliance, and employee well-being across the organization. The Company's ESG initiatives for the current year include generating solar power and using steam turbines to improve energy efficiency, while also recovering waste heat and condensate to cut the emissions. The company reuses biogas from effluent treatment in its operations and treats wastewater through advanced systems to reduce resource use. In addition to this, it promotes sustainability by optimizing fuel use and maintaining green spaces, with trees planted for carbon absorption In the financial year a total of 191 trees were planted.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	<p>The global shift towards sustainability is reshaping industries, influencing not just consumer preferences but also the broader business landscape, including real estate and manufacturing. As innovation drives the demand for eco-conscious solutions, companies must continuously elevate quality standards while minimizing environmental impact. At Bombay Dyeing, we recognize this imperative and are aligning our operations with sustainable principles.</p> <p>Our EHS Objectives and Targets include:</p> <p>Environmental & Energy:</p> <ol style="list-style-type: none"> 1. Support continual improvement and pollution prevention per environmental policy. 2. Optimize energy and resource usage in PSF plant operations. 3. Improve air and water quality via training and equipment efficiency. 4. Reduce plastic use within factory premises for sustainability. 5. Enhance EHS awareness through employee training. 6. Promote green energy usage within the premises. 7. Identify and implement Environmental Management Programs (EMPs). <p>Safety & Legal:</p> <ol style="list-style-type: none"> 1. Foster a strong EHS culture and accident-free work environment. 2. Implement Occupational Health and Safety Management Programs (OHSMPs). 3. Ensure compliance with all legal and regulatory safety requirements. 4. Report and address near-miss incidents to mitigate hazards. 5. Reduce LTFR through better safety practices and sustainable culture. <p>Health:</p> <ol style="list-style-type: none"> 1. Conduct 100% medical check-ups for all employees to promote occupational health. 2. Ensure accessible mediclaim support for employees. 3. Implement measures to eliminate potential health hazards. <p>Our commitment extends beyond product innovation we are actively refining processes to reduce emissions, maximize resource efficiency, and integrate energy-smart solutions. By leveraging digital advancements and streamlining operations, we are reinforcing our pledge to responsible business practices. Sustainability is not just an objective but a continuous journey, and we remain dedicated to embedding it at every level of our organization.</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Board of Directors bring specialized knowledge, assuring strategic oversight and evaluating the company's ESG performance. With a well-structured governance framework, the Board upholds stakeholder interests while fostering ethical and sustainable business practices for long-term value creation.</p>
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.	

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	Code of Conduct and Corporate Governance training. (P1)	100.00																								
Key Managerial Personnel	4	Code of Conduct, Measures to prevent sexual harassment (POSH) (P5), and Whistle blower policies (P1, P5). LODR compliance requirement – Regulation 30 (P1); PITs training (P1); Compliance tool Training were also provided (P1).	100.00																								
Employees other than BoD and KMPs*	19	<p>Behavioural & Compliance trainings:</p> <p>Sexual Harassment Training (P5), Stress Management workshop (P3), Prohibition of Insider Trading Training (P1), Phishing Awareness (P1, P9), Financial Planning Workshop (P3), Communication Skills (P3), Feedback Dynamics (P3), Email Etiquette (P3), Emotional Intelligence (P3,P5), Conflict Management, LODR compliance requirement – Regulation 30; Compliance tool Training (P1)</p> <p>IT Policies: (P1)</p> <p>Bidding and Auction platform, Project collaboration and Document management, Email and collaboration platform</p> <p>Mental & Wellness Initiatives: (P3, P5)</p> <p>Nutrition Workshop, Building Mental Resilience in the Workplace, PCOD & Cancer Awareness Session</p>	93.35																								
Workers	46	<p>In the PSF Division following trainings are conducted:</p> <table border="1"> <tbody> <tr> <td>1.</td> <td>Basic Fire & Safety (P3)</td> </tr> <tr> <td>2.</td> <td>Context of the organisation (P1,P4)</td> </tr> <tr> <td>3.</td> <td>CPR Training (P3)</td> </tr> <tr> <td>4.</td> <td>Cyber security & awareness (P1,P9)</td> </tr> <tr> <td>5.</td> <td>Emergency response plan (P2,P3)</td> </tr> <tr> <td>6.</td> <td>EMS & OHSMS related legal requirements (P1,P6)</td> </tr> <tr> <td>7.</td> <td>EMS Awareness (P6)</td> </tr> <tr> <td>8.</td> <td>Energy conservation (P2,P6)</td> </tr> <tr> <td>9.</td> <td>Ergonomics (P3)</td> </tr> <tr> <td>10.</td> <td>First - Aid Training (P3)</td> </tr> <tr> <td>11.</td> <td>Forklift safety (P2,P3)</td> </tr> <tr> <td>12.</td> <td>Fuel combustion & Energy conservation (P2,P6)</td> </tr> </tbody> </table>	1.	Basic Fire & Safety (P3)	2.	Context of the organisation (P1,P4)	3.	CPR Training (P3)	4.	Cyber security & awareness (P1,P9)	5.	Emergency response plan (P2,P3)	6.	EMS & OHSMS related legal requirements (P1,P6)	7.	EMS Awareness (P6)	8.	Energy conservation (P2,P6)	9.	Ergonomics (P3)	10.	First - Aid Training (P3)	11.	Forklift safety (P2,P3)	12.	Fuel combustion & Energy conservation (P2,P6)	100.00
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Note: The trainings include topics related to workplace conduct, IT, WellNess, cybersecurity awareness, soft skills development, and functional tools.

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 1	National Stock Exchange of India Limited	₹ 0.009 Cr.	The Company had received a notice from National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) via email on March 17, 2025, levying a fine of Rs.0.009 Cr (including GST) each for alleged non-compliance with Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. The Company has paid the fines levied by the Exchanges under protest and have also submitted the waiver applications for reconsideration in accordance with SOP of the Exchanges being fully compliant as per the extant provisions at that point in time pertaining to appointment of the Independent Director.	Yes
	Principle 1	BSE Limited	₹ 0.009 Cr.		Yes
Settlement	Principle 1	Securities and Exchange Board of India ("SEBI")	₹ 0.06 Cr	SEBI had passed a settlement order dated on 10 th January, 2025 (Ref: Settlement Order No. SO//PSD/2024-25/7288) in connection with an application for settlement filed by the Company being one of the Promoters of The Bombay Burmah Trading Corporation, Limited in connection with alleged violation of certain provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. With the passing of this Settlement Order, the proceedings that may be initiated by SEBI, has been disposed off.	No

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Compounding Fee				Nil	
Non-Monetary					
Imprisonment				Nil	
Punishment				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
Company has applied for waiver in respect of the fine reported above, in this regard submissions have been made with both NSE and BSE.	

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 upholds its dedication to ethical business conduct and responsible corporate governance through a well-defined Code of Conduct for its Directors and employees. This framework establishes clear expectations across various aspects, including conducting themselves with professionalism, honesty, integrity, and upholding the highest moral and ethical standards in all dealings on behalf of the Company. Such conduct must be not only fair and transparent but also perceived as such by external parties.

Each director or employee is personally responsible for ensuring the implementation of and compliance with the Company's Code of Conduct within their professional environment. Non-compliance with these principles may result in severe consequences, including termination of association.

Web-link of the policies are as below:

<https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

<https://bombaydyeing.com/pdfs/corporate/corporatepdf01.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 2024-25	FY 2023-24
Directors	Not applicable as none of the Directors, Key Managerial Personnel's, employees, or workers have been subject to disciplinary action by any law enforcement agency in connection with charges of bribery or corruption for both the financial years.	
KMPs		
Employees		
Workers		

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Not Applicable as no incidents of conflict of interest occurred in the financial years.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

No issues related to corruption or conflicts of interest were identified, therefore, no corrective actions, fines, penalties, or measures by regulators, law enforcement agencies, or judicial institutions were necessary.

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	65	87

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Not Applicable	
	b. Number of trading houses where purchases and 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	3.06	2.57
	b. Number of dealers/distributors to whom sales are made	28	30
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	74.05	66.69
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	NA	
	b. Sales (Sales to related parties/Total Sales)	0.02	0.03
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100.00	0.00
	d. Investments (Investments in related parties/Total Investments made)	0.00	0.00

LEADERSHIP INDICATORS

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
While no awareness programs for value chain partners were conducted during the financial year, the Company is committed to strengthening engagement and plans to initiate structured awareness and capacity-building sessions on key Principles for value chain partners in the upcoming financial years.		

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

Yes, the Company has adopted a Code of Conduct for the Board of Directors (including Independent Directors) which requires that the Directors shall not engage in any business relationship or activity which might detrimentally conflict with the interest of the Company. All the Members of the Board have affirmed compliance with the Code of Conduct for FY 2024-25.

Web-link of the policy are as below:

<https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

<https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf>

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 2024-25	FY 2023-24	Details of Improvements in environmental and social impacts
R&D	0.00	0.00	Kindly refer to the note mentioned below the table
Capex	0.00	0.00	

Note: The Company evaluates capital expenditure (Capex) and research and development (R&D) investments based on their potential to positively impact social and environmental aspects of its operations. These expenditures are integral to various projects, making it difficult to separate and evaluate them individually. This approach reflects the company's commitment to considering investments in a comprehensive manner, recognizing their broader impact beyond financial outcomes.

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

In the Retail division, procurement is conducted exclusively through long-standing, registered suppliers to ensure alignment with ethical, social, and environmental expectations. The PSF division sources spares and consumables from local vendors committed to responsible practices. However, the Company aims to establish a formal procedure for sustainable sourcing in the coming years.

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

The Company is actively working towards integrating sustainability into its sourcing practices. While the percentage of sustainably sourced inputs is not currently assessed, efforts are underway to incorporate eco-friendly materials and align procurement processes with responsible sourcing objectives.

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.**

(a) Plastics (including packaging): The Company generates limited plastic waste and follows the applicable provisions of the Plastic Waste Management Rules, 2016, including Extended Producer Responsibility (EPR) requirements related to plastic waste.

(b) Other waste: The Company produces minimal waste in this category and remains aligned with applicable waste management rules and responsible disposal practices.

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

The Company is registered under Extended Producer Responsibility (EPR) and continues to adhere to its waste management obligations in compliance with regulatory standards.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company has not yet conducted a Life Cycle Assessment (LCA) for its products. However, it is committed to undertaking such assessments in the future to strengthen its sustainability initiatives.					

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Not applicable as LCA was not conducted.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
The Company has yet to evaluate the proportion of recycled or reused input materials in relation to the total material used. However, it recognizes the importance of assessing this metric in the coming future.		

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

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	59	122	0.00	0.00	0.00
E-waste	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste	0.00	0.00	0.00	0.00	0.00	0.00
Other waste (Paper)	0.00	0.00	0.00	0.00	0.00	0.00

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Not applicable, as we are registered as importers of raw materials and not producers or brand owners of packaged products.	

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:

	% 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	216	216	100.00	216	100.00	0	0.00	0	0.00	0	0.00
Female	24	24	100.00	24	100.00	24	100.00	0	0.00	0	0.00
Total*	240	240	100.00	240	100.00	24	100.00	0	0.00	0	0.00
Other than Permanent Employees											
Male	159	159	100.00	159	100.00	0	0.00	0	0.00	0	0.00
Female	9	9	100.00	9	100.00	9	100.00	0	0.00	0	0.00
Total*	168	168	100.00	168	100.00	9	100.00	0	0.00	0	0.00

*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024

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

	% 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	205	205	100.00	205	100.00	0	0.00	0	0.00	0	0.00
Female	1	1	100.00	1	100.00	1	100.00	0	0.00	0	0.00
Total*	206	206	100.00	206	100.00	1	100.00	0	0.00	0	0.00
Other than Permanent Workers											
Male	450	450	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	3	3	100.00	0	0.00	3	100.00	0	0.00	0	0.00
Total*	453	453	100.00	0	0.00	3	100.00	0	0.00	0	0.00

*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.08	0.06

The Company provides a Group Hospitalization Insurance Policy covering the employee, their spouse, and two dependent children up to 26 years of age. It also provides health insurance and accident insurance for employees. A marriage bonus is granted to an employee in accordance with the company's marriage policy.

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	0.0	22.33	Y	1.00	33.00	Y

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 has one differently-abled employee working at its factory. The office premises are equipped with accessibility features, including Braille signage, ramps, elevators, illuminated signs, and wide corridors, in alignment with the Rights of Persons with Disabilities Act, 2016.

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

The Company is committed to providing equal employment opportunities to all qualified individuals, irrespective of race, caste, religion, gender, age, nationality, or other personal attributes. All employees are treated with dignity in a work environment free from sexual harassment and discrimination. Employment-related decisions are based on merit, aligned with the Company's ethical standards and policies. This approach reflects the Group's core values of inclusivity, diversity, and respect for individual rights. The same is provided under the Wadia Code of Conduct- Link:<https://bombaydyeing.com/pdfs/corporate/corporatepdf02.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	None of the workers/ employees availed for parental leave for the current financial year.			
Female				
Total				

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, grievances can be raised via email, written letters, or verbal communication in line with the Company policies. The Company ensures that all concerns are acknowledged, documented, and addressed through a structured grievances redressal process.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25			FY 2023-24		
	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	240	0	0.00	232	0	0.00
Male	216	0	0.00	210	0	0.00
Female	24	0	0.00	22	0	0.00
Total Permanent Worker	206	206	100.00	211	211	100.00
Male	205	205	100.00	210	210	100.00
Female	1	1	100.00	1	1	100.00

8. Details of training given to employees and workers:

	FY 2024-25					FY 2023-24				
	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	375	375	100.00	375	100.00	391	391	100.00	391	100.00
Female	33	33	100.00	33	100.00	33	33	100.00	33	100.00
Total	408	408	100.00	408	100.00	424	424	100.00	424	100.00
Workers										
Male	655	655	100.00	655	100.00	739	739	100.00	739	100.00
Female	4	4	100.00	4	100.00	3	3	100.00	3	100.00
Total	659	659	100.00	659	100.00	742	742	100.00	742	100.00

The Company conducted various wellness and health-related programs for employees and workers, including yoga sessions, Zumba, aerobics, and awareness activities such as Nutrition and Cancer Awareness Workshops. Initiatives like Health Camps, Foot Analysis Camps, and celebrations of event like International Yoga Day were also organized. These initiatives promote physical and mental well-being in the workplace.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	375	216	57.60	391	210	53.71
Female	33	24	72.73	33	22	66.67
Total	408	240	58.82	424	232	54.72
Workers						
Male	655	205	31.30	739	210	28.42
Female	4	1	25.00	3	1	33.33
Total	659	206	31.26	742	211	28.44

Note: Non-permanent employees and workers have not been reviewed for performance and career development.

10. Health and safety management system:

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

The Company prioritizes workplace safety by implementing an Occupational Health and Safety Management System that covers both employees and contracted workers across all three divisions. Upholding global safety standards, the Company is certified under ISO 45001:2018, reinforcing its commitment to maintaining a secure and healthy work environment.

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

To uphold workplace safety, the PSF Division conducts comprehensive Hazard Identification and Risk Assessment (HIRA) across all plant activities. Before initiating any new projects or ongoing processes, detailed Job Safety Analysis (JSA) and Hazard and Operability Analysis (HAZOP) studies are carried out to proactively identify potential risks. Safety observation tools facilitate regular monitoring, while routine safety rounds help in detecting and addressing hazards. Monthly review meetings evaluate safety performance, and the safety committee periodically revises and strengthens its protocols. In the Realty and Retail divisions, standard weekly site inspections ensure secure environments. In addition to this, daily toolbox training sessions reinforce safety awareness, fostering a proactive safety culture within the organization.

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

The Occupational Health & Safety Management System (OHSMS) at the Company's PSF Division incorporates multiple initiatives aimed at ensuring a completely incident-free work environment.

Below is a summary of the few initiatives undertaken in 2024-2025:

- 1) Implementation of a work-to-permit system.
- 2) Conducting quarterly safety committee meetings to address safety concerns.
- 3) Establishment of a near-miss reporting system.
- 4) Provision of EHS-related training to both employees and contractual staff to enhance awareness of safety and environmental practices.
- 5) Regular weekly safety inspections are conducted.
- 6) Conducting statutory safety audits.
- 7) Execution of Hazard Identification & Risk Assessment (HIRA) for approximately 850 activities across all departments of the PSF division, contributing to the enhancement of safety and health standards.

- 8) Implementation of an Occupational Health Safety Management Program as a key initiative to minimize risks.
- 9) Maintenance of an Aspect Impact Register.
- 10) Inclusion of safety-related suggestions from all employees as part of the suggestion scheme activity.
- 11) Provision of safety induction for new staff members to cultivate awareness of dos and don'ts within the premises.

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

Yes. The Occupational Health Centre at the PSF division's factory premises is readily available to all employees and workers. Similarly, those in the Corporate, Realty and Retail Division have access to medical consultations at the Mumbai office.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

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

The PSF Division has established a Safety Committee composed of both Management and Non-Management personnel, meeting quarterly to assess workplace safety, review potential hazards, and address concerns raised by employees. A structured safety audit system ensures regular internal and external assessments of Environment, Health & Safety (EHS) compliance. New employees undergo safety training during their induction, while contractors are required to attend a mandatory 'Toolbox Talk' before commencing work, after which work permits are issued. Furthermore, a formalized system for investigating workplace incidents is in place to ensure timely corrective action.

In the Corporate, Realty and Retail Division, safety protocols include the installation of fire extinguishers in accordance with regulatory standards, along with regular refilling to maintain their readiness. Medical support is available through periodic doctor visits, providing health check-ups and necessary treatment. Emergency measures include keeping a stretcher and wheelchair on-site for immediate use in critical situations. Elevators are regularly inspected to comply with operational safety standards.

The Company is committed to maintaining a safe and healthy working environment and ensuring compliance with environmental regulations across all regions of operation. It focuses on preventing the wasteful use of natural resources and minimizing the ecological impact of its products and services. Environmental responsibility is integrated throughout its development, production, usage, and disposal processes.

At the PSF Plant, the Company ensures a safe and healthy workplace through comprehensive health and safety protocols including Pre-employment and Periodic Medical Examinations, Procedure for Promotion of Health and Safety and Quality Planning Industrial Health with deviations addressed promptly by the Medical Officer, and referrals to specialists when required. Employees with conditions such as hypertension, diabetes, or obesity are given appropriate health guidance during check-ups. For canteen and food-handling staff, SOPs are in place, which include regular deworming, immunizations, monthly and six-monthly medical check-ups, and strict personal hygiene standards. Health records are systematically maintained, and any employee unfit for duty is immediately relieved until medically cleared. Furthermore, wellness and awareness initiatives such as internal training programs and submission of fitness certificates post extended sickness support proactive health management across the plant.

The Company has also organized a variety of wellness and health-related programs for employees and workers, including yoga sessions, Zumba, aerobics, and awareness activities such as Nutrition and Cancer Awareness Workshops. Initiatives like Health Camps, Foot Analysis Camps, and celebrations of events like International Yoga Day have been carried out to promote physical and mental well-being in the workplace.

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

	FY 2024-25			FY 2023-24		
	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		
Health & Safety	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	100.00
Working Conditions	100.00

Note: The Assessments have been carried out for the PSF Plant. Annual Health Check-ups are conducted by PULSE hospital, Mohopada & Annual Inspections are conducted by DISH.

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.

In the PSF Division, corrective measures have been established and executed across all incident categories. A structured audit framework assures continuous assessment of Environment, Health & Safety (EHS) compliance through both internal and external evaluations. Trained auditors specializing in various ISO standards conduct internal audits biannually, while Bureau Veritas Certification (BVQI) oversees external audits. Findings from internal assessments, including identified areas for improvement, are addressed through root cause analysis and appropriate corrective measures. Each incident is thoroughly investigated, and countermeasures are systematically implemented across the unit. Comprehensive reports documenting risk evaluations, corrective strategies, and preventive measures are compiled for ongoing safety enhancements.

Meanwhile, in the Realty Division, stringent safety measures are integrated into all project activities. Preventive steps such as green cloth coverings for dust control, metal barricading, dust suppression equipment, and scheduled mock fire drills are implemented to mitigate risks. Regular toolbox talks are conducted to reinforce workplace safety awareness, ensuring that all necessary precautions are in place to protect workers on-site.

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

Yes. The Company extends various benefits to both employees and workers across its divisions. The details are as follows:

PSF Division:

A dedicated Employees Benevolent Fund has been established to provide financial assistance to employees and their families in critical situations, such as the employee's death during service or severe medical conditions like cancer, brain tumours, major accidents, heart surgeries, or kidney transplants.

Key Features:

- Employees become members upon contributing ₹ 300 when they attain permanent employment.
- In the event of an employee's passing, financial support of ₹ 4,00,000 is provided, along with an additional ₹ 1,00,000—equivalent to the total salary contributions made by the employee.
- The full amount of ₹ 5,00,000 is disbursed to the designated nominee or dependent.
- For severe medical conditions exceeding standard medical claim coverage, the company provides financial aid of up to 80% of expenses, capped at ₹ 1,12,000.

Company-wide Benefits:

All permanent employees and workers, regardless of division, are covered under the Employee Deposit Linked Insurance Scheme (EDLI) through LIC. In case of an employee's demise, the nominee is entitled to a payout of ₹ 7, 02,000.

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

To ensure statutory dues are duly deducted and deposited by value chain partners, the company has implemented stringent vendor registration and verification processes at the time of on boarding. A vendor invoice has to be statutorily complied, in order to get the invoices processed.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	NIL			
Workers				

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

Yes, the company is committed to ensuring a smooth transition for employees concluding their careers by promptly processing retirement benefits such as Ex-gratia and the Benevolent Fund. To further support this transition, the company conducts exit interviews and provides super gratuity. These measures reflect our dedication to assisting employees beyond their tenure, ensuring they receive their entitled benefits in a timely manner. By facilitating this process efficiently, we aim to provide financial security and acknowledge the valuable contributions of our workforce.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	While no evaluations were conducted during the financial year regarding the health, safety, and working conditions of our value chain partners, we are committed to implementing regular assessments in the future to strengthen our oversight and promote continuous improvement.
Working Conditions	

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

Not applicable

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.

Understanding stakeholder influence and impact is fundamental to the Company's approach to achieving its financial and non-financial goals. The company ensures proactive engagement with both internal and external stakeholders through various communication channels, allowing for a better grasp of their expectations, concerns, and responsibilities toward them.

Stakeholder groups identified as critical include employees, shareholders, suppliers, customers, regulators, and the community. While all stakeholders hold strategic importance, only the community is categorized as vulnerable or marginalized, reinforcing our commitment to inclusive and responsible business practices.

The Stakeholders Relationship Committee assists the Board in overseeing matters related to shareholders, deposit holders, and other security holders. It reviews the initiatives undertaken by the Company to improve services for these stakeholders.

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
Customers	No	Advertisement, Social Media, Website, Tele-calling	Regular	The Company actively engage with stakeholders to understand their expectations, address their concerns, and enhance the value we offer. This ongoing dialogue helps us anticipate their evolving needs, mitigate operational risks, and refine our strategic direction. By fostering strong relationships and evaluating our corporate standing, we aim to reinforce our reputation and drive long-term success.
Government/ Competent Authorities	No	Letters, Email and Phone	Need Basis	
Employees	No	Notice Board, Email, Intranet	Regular	
Suppliers	No	Emails	Need Basis	
Investors/ Shareholders	No	Newspapers, Website, Email and via phone	Regular	
Communities	Yes	Phone, Letters, Emails and digital displays are utilized for the communication of emission parameters.	Regular	

LEADERSHIP INDICATORS

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

The Company is in the process of articulating formal Environmental, Social and Governance (ESG) objectives as part of its broader sustainability agenda. While ESG principles are already embedded in day-to-day operations, steps are being taken to establish a structured framework for stakeholder engagement on ESG-related matters. This includes developing formal consultation mechanisms with key stakeholders—such as employees, investors, and local communities—to ensure that ESG priorities reflect stakeholder expectations and contribute meaningfully to sustainable and responsible business practices.

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

The Company is in the process of developing a formal stakeholder consultation framework for ESG matters, alongside the establishment of clear ESG milestones. This initiative is intended to integrate stakeholder inputs into ESG-related strategies and decisions, enabling more transparent, inclusive, and responsive governance. The structured approach will support greater alignment with sustainability goals, enhance accountability mechanisms, and reinforce the Company's commitment to responsible and sustainable business conduct.

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

The Company is taking initiatives on time to time basis for enhancing education, healthcare, employment opportunities, infrastructure, and sanitation in local communities. As part of the Wadia Group, the Company also extends its commitment to social welfare through a community hospital, ensuring access to essential medical services that improve overall quality of life.

PRINCIPLE 5: Businesses should respect and promote human rights
ESSENTIALS 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 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	240	240	100.00	232	232	100.00
Other than permanent	168	168	100.00	192	192	100.00
Total Employees	408	408	100.00	424	424	100.00
Workers						
Permanent	206	206	100.00	211	211	100.00
Other than permanent	453	453	100.00	531	531	100.00
Total Workers	659	659	100.00	742	742	100.00

Note: The Human Resource Policies of the company are accessible on the portal, and each employee is made aware of these policies at the time of joining. The Code of Conduct of the Company incorporates elements related to Human Rights, and employees and workers are expected to adhere to it. The Human Rights training includes POSH Training provided to the employees and workers.

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

Category	FY 2024-25					FY 2023-24				
	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	240	0	0.00	240	100.00	232	0	0.00	232	100.00
Male	216	0	0.00	216	100.00	210	0	0.00	210	100.00
Female	24	0	0.00	24	100.00	22	0	0.00	22	100.00
Other than Permanent	168	86	51.19	82	48.81	192	167	86.99	25	13.01
Male	159	82	51.57	77	48.43	181	159	87.85	22	12.15
Female	9	4	44.44	5	55.56	11	8	72.73	3	27.27
Workers										
Permanent	206	0	0.00	206	100.00	211	0	0.00	211	100.00
Male	205	0	0.00	205	100.00	210	0	0.00	210	100.00
Female	1	0	0.00	1	100.00	1	0	0.00	1	100.00
Other than Permanent	453	453	100.00	0	0.00	531	531	100.00	0	0.00
Male	450	450	100.00	0	0.00	529	529	100.00	0	0.00
Female	3	3	100.00	0	0.00	2	2	100.00	0	0.00

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹ in Crore)	Number	Median remuneration/ Salary/ Wages of respective category (₹ in Crore)
Board of Directors (BoD)	10	0.08	2	0.26
Key Managerial Personnel*	3	0.8	0	0
Employees other than BoD and KMP**	213	0.11	24	0.09
Workers	205	0.07	1	0.07

*KMPs include: Manager of the Company, CFO & CRO and CS

**% is considered for only for permanent workers and employees.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages*	7.55	8.71

*% is considered for Permanent workers

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. While there isn't a separate Human Rights-specific role, the Human Resource Head oversees all concerns, queries, and complaints related to human rights matters.

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

The Company provides employees with a structured grievance redressal mechanism through which concerns related to human rights are addressed by the Human Resources department. A comprehensive system is in place to manage complaints of discrimination and harassment. The Internal Complaints Committee (ICC) handles matters under the framework of the Prevention of Sexual Harassment (POSH) policy, ensuring compliance with all legal timelines and procedures.

To protect individuals raising concerns, the company has implemented a Whistle-blower mechanism. This system ensures the confidentiality of complainants and safeguards them against any form of retaliation, enabling employees to report issues in a secure manner. These measures are designed to prevent negative consequences for those who come forward and collectively contribute to maintaining a safe and respectful workplace environment.

The policies can be accessed through the following links:

https://bombaydyeing.com/pdfs/corporate/Whistle_Blower_Policy.pdf

<https://bombaydyeing.com/pdfs/corporate/corporatepdf08.pdf>

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	No such complaints received for both Financial Years.					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No POSH Complaints were received for both the Financial Years.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

The POSH Policy is accessible on the Company intranet and addresses sexual harassment involving any gender, or between the same sexes. Such behaviour is considered unlawful regardless of the individuals involved. A Complaint Redressal Committee has been constituted at BDMC to address and resolve workplace sexual harassment complaints in accordance with the prescribed redressal process.

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

The Company provides employees with a structured grievance redressal mechanism through which concerns related to human rights are addressed by the Human Resources department. A comprehensive system is in place to manage complaints of discrimination and harassment. The Internal Complaints Committee (ICC) is empowered to handle matters under the framework of the Prevention of Sexual Harassment (POSH) policy, ensuring compliance with all legal timelines and procedures.

To protect individuals raising concerns, the company has implemented a Whistle-blower mechanism. This system ensures the confidentiality of complainants and safeguards them against any form of retaliation, enabling employees to report issues in a secure manner. These measures are designed to prevent negative consequences for those who come forward and collectively contribute to maintaining a safe and respectful workplace environment.

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

Human rights requirements are not explicitly included in the company's business agreements but are integrated into the Code of Conduct, which applies to both internal operations and external partners. Any third-party entities, such as agents, distributors, contractors, and suppliers, must align with these ethical standards.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	The Company proactively addresses relevant issues through its internal procedures, informal processes, and routine checks. While no formal assessments were conducted this year, ongoing monitoring ensures timely identification and resolution of concerns as they arise.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

Not Applicable

LEADERSHIP INDICATORS

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

During the reporting period, no changes or new business processes have been implemented specifically to address grievances or complaints related to human rights concerns.

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

As an organization committed to equality, the Company ensures a fair and inclusive workplace, free from discrimination based on factors such as caste, gender, race, or origin. Core human rights principles—including freedom of association, fair wages, prevention of child and forced labour, and collective bargaining—are integrated into company policies. While a formalized human rights due diligence process is not conducted, these principles are consistently upheld through our operational policies and governance framework.

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

The office premises of the Company are equipped with accessibility features, including Braille signage, ramps, elevators, illuminated signs, and wide corridors, in alignment with the Rights of Persons with Disabilities Act, 2016, hence accessible to the differently-abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	We are committed to promoting ethical practices and safeguarding human rights across our value chain. While formal assessments of value chain partners on these topics were not conducted during the reporting period, we are actively working towards establishing evaluation processes to reinforce our commitment.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

No formal assessment was carried out.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2024-25 (In Megajoules)	FY 2023-24 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	1,19,43,467.28	95,135.94
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	1,19,43,467.28	95,135.94
From non-renewable sources		
Total electricity consumption (D)	16,79,89,074.91	18,40,28,490.80
Total fuel consumption (E)	1,05,42,07,907.32	1,07,95,24,830.00
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	1,22,21,96,982.23	1,26,35,53,320.80
Total energy consumed (A+B+C+D+E+F)	1,23,41,40,449.51	1,26,36,48,456.74
Energy intensity per rupee of turnover – MJ/Rupees (Total energy consumption/ Revenue from Operations)	0.08	0.07
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) –MJ/Rs. (Total energy consumed / Revenue from operations adjusted for PPP)	1.59	1.68
Energy intensity in terms of physical output - MJ/MT	8,706.91	8,943.91
Energy intensity (optional)* – MJ/Employee	3024854.04	2980302.96

*Only number of employees (including permanent and non-permanent) have been considered.

The Energy policy of PSF Division focuses on optimizing energy consumption, upgrading hardware, and improving operational practices. It includes the use of renewable resources, as well as employee training for energy conservation. In addition to this, various energy conservation initiatives are implemented to support these goals.

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: No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Patalganga site of the Company, with the Polyester Staple Fibre (PSF) division, has been recognized as a Designated Consumer under the Perform, Achieve, and Trade (PAT) Cycle VII by the Bureau of Energy Efficiency (BEE). For the current cycle, the site was assigned a Specific Energy Consumption (SEC) target of 0.1685 MTOE, based on a targeted equivalent production of 146,892 tons, against a baseline SEC of 0.1755 MTOE.

To achieve and surpass this target, the Company has undertaken multiple energy optimization initiatives. As of the reporting date, the final assessment by BEE is still pending. The appointed BEE-empanelled Accredited Energy Auditor (AEA) is expected to recommend Energy Saving Certificates (ESCCerts) following the Monitoring & Verification audit, which is scheduled for completion by the end of July 2025.

Accordingly, the Ministry of Power is expected to issue the ESCerts after 31st December 2025. The data available up to the end of the compliance period is being reported at this stage.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	2,976.00	3000.00
(iii) Third party water	3,02,649.40	3,37,166.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	71,676.76	50,741.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,77,302.16	3,90,907.00
Total volume of water consumption (in kilolitres)	3,21,585.16	3,26,935.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/Rupees	0.000020	0.000019
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – KL/Rupees (Total water consumption / Revenue from operations adjusted for PPP)	0.00041	0.00043
Water intensity in terms of physical output- KI/MT	2.27	2.31
Water intensity (optional)** -KL/Employee	788.20	771.07

** Only number of employees (including permanent and non-permanent) have been considered.

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- No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment : Primary, Secondary, Tertiary	55,717.00	63,972.00
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	55,717.00	63,792.00

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- No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

While our Company currently does not have a Zero Liquid Discharge (ZLD) mechanism across its manufacturing unit, we are committed to progressively enhancing our water management practices. As part of this effort, the PSF Division at Patalganga has already established a comprehensive Effluent Treatment Process (ETP) aimed at minimizing environmental impact and supporting long-term sustainability goals.

EFFLUENT TREATMENT PROCESS (ETP)

(A) Industrial Effluent

The wastewater from the PTA esterification process contains high Chemical Oxygen Demand steam (COD) due to organic compounds like Acetaldehyde and 2-Methyl-1,3-Dioxolane. An Organic Stripping Column (OSC) and CP process changes were introduced to reduce COD and the organic and hydraulic loads of the effluent.

Post-upgradation, the effluent is equalized in a buffer tank, mixed with caustic lye and nutrients, and circulated through a UASBR for anaerobic treatment. Following anaerobic digestion, the effluent proceeds to a secondary biological treatment stage, consisting of an aeration basin and clarifier (return activated sludge process). Biogas is collected in a gas holder and is used in the HTF heater and lab.

Low-COD wastewater from the PSF plant, containing spin finish oil and residues, is treated in DAF-1 (neutralization, flocculation, coagulation, sedimentation) before secondary biological treatment through the return activated sludge process in the aeration basin, followed by clarification.

Aeration maintains oxygen levels for microbial activity. Nutrients are added to regulate the desired food-to-microorganism F/M ratio, sludge retention time (SRT) and microbial growth. Sludge from secondary treatment and DAF systems is filtered via Rotary Vacuum Filter (RVF) and disposed of at a Common Hazardous Waste Treatment, Storage, and Disposal Facility (CHWTSDF). Tertiary treatment includes second Dissolved Air Flotation unit (DAF-2), for removing suspended and dissolved solids using a clariflocculator process. The effluent then passes through a Pressure Sand Filter and Activated Carbon Filter via an intermediate tank for final polishing. The effluent is exposed to ultraviolet (UV) disinfection. A portion of this treated effluent is reused in industrial operations; the remainder is discharged to the Common Effluent Treatment Plant (CETP) through a treated effluent storage tank, using a positive discharge system with lock-and-key control for regulated disposal.

(B) Domestic Effluent

Domestic sewage is treated in a septic tank, partially treated effluent is directed to a soak pit, and then pumped to the Effluent Treatment Plant (ETP) for further treatment using a positive discharge system with lock-and-key control for regulated disposal.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx*	Kg	28,660.09	23,734.68
SOx	Kg	38,646.75	29,422.28
Particulate matter (PM)	Kg	15,827.31	16,730.26
Persistent organic pollutants (POP)		0.00	0.00
Volatile organic compounds (VOC)		0.00	0.00
Hazardous air pollutants (HAP)		0.00	0.00
Others – please specify		0.00	0.00

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, the assessment has been carried out by an external agency, Aditya Environmental Services Pvt. Ltd.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	91,630.30	97,327.23
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	36,466.61	41,917.60
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.0000080	0.0000082
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00016	0.00018
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO ₂ Equivalent/MT	0.90	0.99
Total Scope 1 and Scope 2 emission intensity (optional)*	Metric tonnes of CO ₂ equivalent/ employee	313.96	328.41

*Only number of employees (including permanent and non-permanent) have been considered.

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- No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Company's (Polyester Division) has implemented various projects to reduce Greenhouse Gas (GHG) emissions as outlined below:

i. Energy Efficiency and Renewable Energy

- Solar Power Generation: The company generated 28,926.80 kWh of solar power, contributing directly to the reduction of Scope 2 emissions by reducing reliance on grid electricity. Additionally, 32,88,703.00 kWh of solar energy was accessed through Open Access Solar Power, further amplifying its commitment to sustainable energy practices.
- Turbine Power Generation: Steam turbines were used to generate additional power, improving energy efficiency.
- Reduction in specific energy consumption: The specific energy consumption per MT of product showed a downward trend due to targeted efforts in energy optimization.
- Waste Heat Recovery & Condensate Recovery: Initiatives like condensate recovery and optimization of utility consumption helped minimize indirect emissions.

ii. Effluent and Wastewater Treatment

- Biogas Utilization: The Biogas from anaerobic digestion at the Effluent Treatment Plant (ETP) is captured and reused in the HTF heater and chemical lab, replacing fossil fuels.
- High-efficiency ETP systems: Adoption of anaerobic and aerobic treatment, followed by UV disinfection, and reuse of treated water in cooling towers, reduces both energy and fresh water consumption.

iii. Material Substitution and Process Optimization

- Use of ETP Sludge as Supplementary Fuel: Application submitted to MPCB/CPCB for using ETP sludge as supplementary fuel in boilers for energy recovery—an innovative approach toward circularity and emissions reduction.

- b. Fuel Optimization: Continuous monitoring of fuel mix (Coal, FO, RLNG) and energy audits have helped optimize fuel efficiency and reduce specific emissions.

iv. **Afforestation and Green Belt**

The company planted 4,936 trees by FY 2024–25 and maintains 20,901 m² of green space for CO₂ sequestration. The Company also maintains a green and supportive workplace environment by placing plants throughout its office premises.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	191.76	186.32
E-waste (B)	3.16	0.61
Bio-medical waste (C)	0.02	0.03
Construction and demolition waste (C&D) (D)*	316.80	5,053.00
Battery waste (E)**	-	15.90
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please Specify, if any. (G) ETP Sludge	20.53	19.89
Other Non-hazardous waste generated (H). Please specify, if any. (Sanitary waste and Solid Municipal waste) Coal Ash and Bio waste	2,100.32	2,370.00
Office Waste	85.28	75.98
Total (A+B + C + D + E + F + G + H)	2,717.87	7,721.73
Waste intensity per rupee of turnover	0.00000017	0.00000046
(Total waste generated / Revenue from operations) - Metric tonnes/Rupees		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.00000035	0.0000102
(Total waste generated / Revenue from operations adjusted for PPP) -MT/Rs.		
Waste intensity in terms of physical output - MT/MT	0.02	0.05
Waste intensity (optional)*** - MT/Employee	6.66	18.21
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic, E-waste, Battery and Non-Hazardous waste		
(i) Recycled – Office Waste, E- waste and Battery Waste	88.44	92.49
(ii) Re-used –Coal Ash and Plastic Waste	2,276.66	2,530.32
(iii) Other recovery operations	0.00	0.00
Total	2,365.10	2,622.81
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Hazardous, Non – Hazardous, C&D and Bio-medical waste		
(i) Incineration -ETP Sludge and Biomedical waste	20.55	19.92
(ii) Landfilling – C & D Waste and Bio Waste	332.22	5,079.00
(iii) Other disposal operations	0.00	0.00
Total	352.77	5,098.92

*The significant increase in construction and demolition waste during FY23-24 was primarily due to the demolition of the WIC Parel Office. In contrast, FY 24-25, saw a decrease in C&D Waste as only the smaller ICC Wadala office was demolished during this period.

** Battery waste data for FY 24-25 has not been disclosed, as the waste has not yet been disposed off and the quantity generated is therefore not been quantified.

***Only number of employees (including permanent and non-permanent) have been considered.

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- No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Company is committed to minimizing waste and ensuring proper handling, segregation, and storage across its operations. A systematic approach is followed to identify waste streams from production and ancillary activities, with clear channels for safe disposal.

Waste is classified as hazardous or non-hazardous based on statutory norms. Hazardous waste typically includes materials arising from non-standard operations or routine use of chemical-based substances that are not treated within the plant. These are diligently recorded and tracked in Form No. 3 – “Format for Maintaining Records of Hazardous Wastes at the Facility”, as mandated by the regulatory authorities. Furthermore, containers or items listed under Schedule I of hazardous waste are deemed non-hazardous after undergoing proper decontamination by the respective User Department, ensuring full compliance and risk mitigation.

In terms of bio-medical waste, materials such as used nose masks, hand gloves, and other personal protective equipment (PPE) are responsibly disposed of through the Occupational Health Centre (OHC), following applicable bio-medical waste disposal guidelines.

The Company also participates in India's Extended Producer Responsibility (EPR) framework. As a registered Importer under the Plastic Waste Management Rules, the company has implemented an EPR plan certified by the Central Pollution Control Board (CPCB). This ensures that a defined quantity of post-consumer plastic waste is collected and responsibly recycled, thus reducing plastic pollution and supporting nationwide waste management targets.

This integrated waste management strategy reinforces the organization's broader goals of environmental protection, regulatory compliance, and sustainable industrial operations.

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	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company currently is not operating in any ecologically sensitive areas.			

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, as the Company did not undertake any projects requiring an Environmental Impact Assessment.					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:

Sr.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
The Company fully complies with all applicable environmental laws and regulations, ensuring that its operations are conducted in accordance with established legal and regulatory frameworks.				

LEADERSHIP INDICATORS

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

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

- (i) Name of the area – **Not Applicable**
- (ii) Nature of operations – **Not Applicable**
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	Not Applicable
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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 - No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) - Limited ***	Metric tonnes of CO ₂ equivalent	74.82	1,050.16
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	0.0000000047	0.000000062
Total Scope 3 emission intensity (optional) ^	Metric tonnes of CO ₂ equivalent/employee	0.18	2.48

*** Scope 3 emissions are calculated on the basis of total waste generated and its disposal. The reason for decrease in Scope 3 emissions is due to less C&D Waste generated this financial year.

^ Only number of employees (including permanent and non-permanent) have been considered.

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- No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Company consciously avoids operating in environmentally fragile or ecologically sensitive areas, reflecting its strong commitment to responsible and sustainable business practices. This strategic approach is rooted in the Company's dedication to environmental stewardship and the protection of delicate ecosystems. By selecting operational locations that are not situated within ecologically vulnerable zones, the Company actively minimizes its environmental footprint and supports the preservation of biodiversity and natural habitats.

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

Sr. No.	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
1	Solar Power Generation	Installation and operation of solar panels generating 28,926.80 kWh to offset conventional electricity use. Additionally, 32,88,703.00 kWh of solar energy was accessed through Open Access Solar Power, further contributing to sustainable energy consumption.	Reduced Scope 2 emissions and dependency on non-renewable grid electricity; promotes use of clean energy.
2	Steam Turbine Power Generation	Internal power generation using a steam turbine system, utilizing process-generated steam to produce electricity.	Enhanced energy self-sufficiency, leading to significant reduction in purchased power and associated emissions.
3	Bio-gas Recovery from ETP	Biogas generated during anaerobic digestion in the Effluent Treatment Plant (ETP) is collected and reused in the HTF heater and chemical lab.	Reduced fossil fuel usage and Scope 1 emissions; promoted circular energy use within plant operations.
4	Effluent Treatment Plant (ETP) with Advanced Polishing	Multi-stage ETP with anaerobic + aerobic + tertiary (sand + carbon + UV disinfection) treatment. 61% of treated effluent reused in cooling towers.	Substantial reduction in freshwater withdrawal; improved treated effluent quality and resource efficiency.
5	Sludge Utilization for Co-firing in Boilers	Application submitted to MPCB/CPCB for using ETP sludge as a supplementary fuel in boilers alongside coal.	Initiative under review; aimed at reducing landfill waste and partially substituting coal in combustion processes.
6	Installation of Electrostatic Precipitator (ESP)	Horizontal-flow, dry-type ESP system with >99% efficiency in controlling particulate matter from boiler emissions.	Achieved particulate matter emissions well below regulatory limits (SPM < 50 mg/Nm ³ vs. MPCB limit of 150 mg/Nm ³).
7	Bag Filters in Coal & PTA Handling	Dust collection systems installed in coal handling and PTA silos to control fugitive emissions.	Improved air quality in operational zones; reduced occupational exposure and external emissions.
8	VOC Scrubbing System	Scrubber systems installed on CP plant process vents; use of water-based scrubbers to remove VOCs.	VOC levels maintained below 0.5 mg/Nm ³ , significantly under the regulatory limit of 20–100 mg/Nm ³ .
9	Energy Optimization through Monthly Energy Cell Reviews	A cross-functional Energy Conservation Cell conducts monthly audits and tracks specific energy usage and reduction opportunities.	Energy-specific reduction trends achieved across coal, steam, and power per MT of product.
10	Rainwater Harvesting	Harvested 71,527 m ³ of rainwater in FY 2024-25, resulting in savings of approximately ₹40 lakhs.	Reduced reliance on third-party water sources and enhanced local water resource sustainability.

Sr. No.	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
11	Condensate Recovery System	Systematic recovery of steam condensate for reuse in process heating.	Enhanced steam economy and reduced freshwater/energy consumption.
12	Tree Plantation & Green Belt Development	Total 4936 trees planted in 2024-25 as part of afforestation efforts; green zone expanded to 20,901 m ² .	Contributed to CO ₂ sequestration, dust suppression, and biodiversity conservation near the Karnala Bird Sanctuary.
13	Implementation of ISO 14001 EMS - PSF Division	Adoption and continual improvement of an Environmental Management System in accordance with ISO 14001 standards.	Strengthened compliance, risk management, internal audits, and awareness related to environmental sustainability.
14	Wastewater Reuse in Cooling Towers	Out of total treated effluent (164,107 m ³), about 100,315 m ³ reused for cooling purposes (~61%).	Reduced load on CETP, minimized discharge volume, and conserved freshwater.
15	Extended Producer Responsibility (EPR)	Registered as an importer under the Plastic Waste Management Rules; implementation of EPR program for plastic recycling.	Fulfilled statutory obligations and contributed to circular plastic economy practices.
16	Installation of ELGi Air-Cooled Compressor in PSF Division	In 2025, the Company installed an energy-efficient ELGi air-cooled compressor in the Polyester Staple Fibre (PSF) Division. This compressor is designed to provide reliable compressed air supply while minimizing energy consumption. Notably, the system is integrated with the plant's Diesel Generator (DG) backup, ensuring uninterrupted operation even during power outages. This strategic infrastructure upgrade enhances operational resilience and supports energy efficiency goals.	Improved energy efficiency in compressed air systems, reduced cooling load due to air-cooled design, and ensured uninterrupted production continuity during power failures through DG compatibility.
17	Commissioning of IRNX 5000 with Water Cooling System	In 2025, the company commissioned the IRNX 5000 unit, which is currently in active operation. This advanced system is equipped with a water-based cooling mechanism to enhance thermal efficiency and reduce heat generation during continuous industrial use. The adoption of water cooling supports sustained performance, prevents overheating, and contributes to process stability in high-load operations.	Enhanced operational reliability, improved cooling efficiency, and reduced risk of thermal-related equipment downtime. The water cooling feature supports consistent performance and energy optimization.

The Company is commissioning a Vapour Absorption Machine (VAM) for chilled water generation, expected to be operational by August 2025. This system will reduce energy consumption by using steam or waste heat instead of electricity. Currently, the plant's electric chillers consume 10,000 to 15,000 units of electricity daily. With the VAM system, this load will decrease to about 2,000 units per day, improving energy efficiency, lowering operational costs, and reducing greenhouse gas emissions in line with the Company's sustainability goals.

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

The Company has a complete Emergency Response Plan (ERP) to ensure safety, risk mitigation, and stakeholder protection. It includes a site plan, plant layout, and assessments of meteorological and seismic risks, as the Patalganga facility lies in Seismic Zone IV. The Polyester Staple Fibre process uses licensed technology from M/s. Invista Polyester Technologies and adheres to global safety standards. The plant follows Standard Operating Procedures supported by real-time alerts from a Distributed Control System. Emergency facilities include fire

hydrants, spray systems, and foam suppression systems. The ERP details emergency roles, contacts, and hazard-specific assessments, especially for the Heat Transfer Fluid system. Evacuation protocols identify four assembly points. Medical response plans and regular training, drills, and an Offsite Emergency Plan ensure preparedness and communication during major incidents, reinforcing the Company's safety and operational resilience.

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

The Company remains committed to environmental conservation across its value chain, with no significant adverse environmental impacts reported as a result of its operations.

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

Not Applicable

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

a. By the listed entity

NIL

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

NIL

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.

The company is associated with five (5) trade and industry chambers/associations.

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	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Organization of Plastics Processors of India (OPPI)	National
4	Association of Synthetic Fibre	National
5	Label Manufacturers Association of India (LMAI)	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 active taken
Not Applicable		

No adverse order was received by the Company from regulatory authorities. Hence, no corrective action was required to be taken. As under the Wadia Code of Ethics, the Company shall refrain from anti-competitive practices, including monopolies, cartels, market dominance, and unfair methods of gathering competitive information.

LEADERSHIP INDICATORS

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Company does not currently have a standalone public advocacy policy. However, it engages with industry bodies and associations on matters that support sectoral progress and public interest. Such participation is guided by the Company's Code of Conduct, which sets the framework for ethical engagement and responsible representation. Through these channels, the Company contributes to policy discussions and initiatives aligned with its business values, while ensuring transparency, compliance, and integrity in all external interactions.					

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
Not Applicable					

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

Sr. 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 Crore)
1	SM Chawl Rehabilitation building	Maharashtra	Mumbai city	198	99.00	5.41
2	SRA	Maharashtra	Mumbai city	16	100.00	0.57

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

The Company has instituted a formal Grievance Redressal mechanism to facilitate transparent and constructive engagement with the surrounding community. Recognizing local residents as key stakeholders, the mechanism offers multiple channels for lodging concerns. Community members may submit grievances via a dedicated email address (grievance_redressal_cell@bombaydyeing.com), ensuring accessibility and timely response. Additionally, a physical register for recording grievances is maintained at the entrance of the Polyester Staple Fibre Division, providing an alternative in-person avenue for raising issues. This system promotes accountability and responsiveness in the Company's community relations.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	0.00	0.00
Directly from within India	52.00 of PSF division	52.00 of PSF division

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 2024-25 (In %)	FY 2023-24 (In %)
Rural	0.00	0.00
Semi-Urban	0.00	14.50
Urban	49.15	38.64
Metropolitan	50.84	46.85

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

The Company does not currently have a preferential procurement policy that emphasizes sourcing from marginalized or vulnerable groups.

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

Not Applicable

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

Not Applicable

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

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 ensures customer complaints are managed with a proactive and transparent approach.

In the Retail division, a specialized Quality Control (QC) team is responsible for handling consumer grievances. The team meticulously gathers detailed information from customers about their concerns and provides insightful recommendations for resolution. Through these mechanisms, the Company reinforces its commitment to quality service and customer satisfaction.

The customers can reach to customerfeedback@bombaydyeing.com or contact the number 18002672626. In case of grievances, they could reach out to grievance_redressal_cell@bombaydyeing.com.

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	The Company primarily operates in the PSF and real estate sectors, where the nature of business does not involve tangible goods or services sold off-the-shelf. Hence, such information is not applicable.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	There have been no consumer complaints received in respect to these practices in both the financial years.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
Total						

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

	Number	Reasons for recall
Voluntary recalls	There have been no instances of recall of products and services.	
Forced recalls		

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

The Company currently maintains an IT policy accessible via its intranet, addressing various cyber-security issues. However, it does not have specific provisions concerning data privacy. A comprehensive Cybersecurity Awareness document is in place for all employees, covering key topics such as privacy protection, social media threats, and safe online practices. This resource supports our commitment to maintaining a secure digital environment across the Company.

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:

- Number of instances of data breaches** - There have been no instances of data breach.
- Percentage of data breaches involving personally identifiable information of customers**- Not Applicable, as there were no such instances of data breaches involving personally identifiable information of customers.
- Impact, if any, of the data breaches** - There have been no instances of data breach.

LEADERSHIP INDICATORS

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

The Company ensures customer awareness and effective feedback management by providing essential product information while maintaining diligence in resource usage. Textile product labels display mandatory legal details alongside diverse wash care instructions. Information about its products is disseminated across multiple platforms, including the website, annual report, social media, and advertisements. The relevant access links are:

<https://bombaydyeing.com/polyester.html>

<https://www.bombayrealty.in/>

<https://bombaydyeing.com/>

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

Beyond legal obligations, the Company ensures consumers are well-informed about responsible product usage. Labels on textile products include tailored wash care instructions, while customers in the Company's Realty Division receive a comprehensive user manual upon property handover. This manual covers essential property-related details, equipping homeowners with the knowledge needed to maintain and optimize their living space.

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

While the Company does not provide any essential services as defined, it has established mechanisms to ensure that consumers are well-informed about its products. In the textiles segment, product labels contain detailed information that goes beyond statutory requirements, including a range of washing care instructions tailored to the specific characteristics of each item. This approach reflects an understanding of consumer needs and supports the proper maintenance and longevity of the products. Within the Bombay Dyeing Realty Division, a comprehensive user manual is provided to all customers at the time of flat handover. This manual offers detailed guidance to assist residents in understanding and managing their new homes effectively. Through these practices, the Company demonstrates its commitment to consumer welfare and product quality, ensuring that customers receive clear and useful information, even in the absence of essential service obligations.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, the Company meets all regulatory requirements for product information and goes beyond these standards. The Company shall be committed to supplying goods and services of the highest quality standards backed by efficient after-sales service consistent with the requirement of the customers to ensure their total satisfaction. The Company's Retail division products carry the ISI mark, signifying quality assurance. Regular consumer satisfaction reviews are conducted to gauge customer feedback and enhance the overall experience. By prioritizing compliance, quality assurance, and consumer engagement, the Company strengthens trust and credibility among its customers.