

Ref: SEC/SE/45/2024-25

Date: 20th August 2024

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|--|---|
| <p>The Manager- Listing</p> <p>The National Stock Exchange of India Limited</p> <p>“Exchange Plaza”, Bandra – Kurla Complex, Bandra (EAST), Mumbai – 400051</p> <p>NSE SYMBOL: SENC0</p> | <p>The Manager – Listing</p> <p>BSE Limited</p> <p>Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001</p> <p>BSE SCRIP CODE: 543936</p> |
|--|---|

Dear Sir(s)/ Madam(s),

Sub: Business Responsibility and Sustainability Report for the FY 2023-24.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report (‘BRSR’) for FY 2023-24 which forms part of the Annual Report FY 2023-24.

The BRSR is also available on the website of the Company at:
<https://sencogoldanddiamonds.com/investor-relations>.

We request you to take the above on record.

Yours sincerely,

For SENC0 GOLD LIMITED

Mukund Chandak

Company Secretary & Compliance Officer
Membership No. A20051

Encl: a/a



Senco Gold Limited

CIN No. : L36911WB1994PLC064637

Registered & Corporate Office : “Diamond Prestige”, 41A, A.J.C. Bose Road,
10th Floor, Kolkata-700 017 , Phone : 033 4021 5000 / 5004, Fax No. : 033-4021 5025

Email : contactus@sencogold.co.in Website : www.sencogoldanddiamonds.com

Business Responsibility & Sustainability Report (BRSR)

Financial Year 23-24

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Principle 1 - Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent, and Accountable.

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

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

Principle 4 - Businesses should respect the interests of and be responsive to all their stakeholders.

Principle 5 - Businesses should respect and promote human rights.

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

Principle 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Principle 8 - Businesses should promote inclusive growth and equitable development.

Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner.

Preface to the Business Responsibility and Sustainability Report (BRSR) for Senco Gold Limited

We are delighted to present the inaugural Business Responsibility and Sustainability Report (BRSR) for Senco Gold Limited for the financial year 2023-2024. This report marks a significant milestone in our journey towards sustainability and responsible business practices, reflecting our unwavering commitment to ethical governance, environmental stewardship, and social responsibility.

Celebrating Milestones and Achievements

The year 2023-2024 has been a landmark period for Senco Gold Limited, highlighted by two significant achievements. On 14th July 2023, we celebrated our successful debut on the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE). This achievement is a testament to the confidence our stakeholders have in our vision, operational excellence, and growth prospects.

Additionally, we are proud to announce that Senco Gold Limited became a member of the Responsible Jewellery Council (RJC) in July 2023. Founded in 2005, the RJC is the world's leading standard-setting organization for the jewellery and watch industry, with members in 71 countries. As India's first large jewellery retailer to join the RJC, Senco Gold is committed to adhering to the highest standards of ethical, social, and environmental practices in the jewellery industry. Our inclusion in the RJC signifies our dedication to responsible sourcing and sustainable business operations. We are committed to ensuring that our products reflect not only the beauty and craftsmanship our customers expect but also our values of transparency, integrity, and social responsibility.

Our Commitment to Sustainability

At Senco Gold, sustainability is not merely an operational guideline but a core value that drives our strategic decisions and day-to-day activities. We have implemented robust policies and procedures to minimize our environmental footprint, enhance social well-being, and uphold the highest standards of corporate governance. This report encapsulates our comprehensive approach to managing our business responsibly, ensuring that our growth and success benefit all stakeholders, including our customers, employees, communities, and the environment.

Key Highlights

1. **Environmental Stewardship:** Senco Gold has undertaken significant initiatives to reduce our carbon footprint, optimize resource usage, and promote eco-friendly practices across our operations. Our commitment to energy conservation, waste management, and sustainable sourcing is detailed in this report, showcasing our efforts to contribute positively to environmental preservation.
2. **Social Responsibility:** Our dedication to social equity is evident through our diverse and inclusive workplace, community engagement programs, and robust health and safety measures. We pride ourselves on fostering a supportive and equitable work environment, ensuring that our employees and their families thrive.
3. **Governance Excellence:** Transparency and accountability are the cornerstones of our corporate governance framework. This report provides insights into our ethical business practices, anti-corruption measures, and comprehensive risk management strategies that safeguard our integrity and uphold stakeholder trust.

Our Future Vision

Looking ahead, Senco Gold Limited is poised to continue its journey towards greater sustainability and responsible business practices. We are committed to setting ambitious ESG targets, innovating for sustainable growth, and contributing to the broader goals of societal well-being and environmental sustainability.

Gratitude and Invitation

We extend our heartfelt gratitude to all our stakeholders for their unwavering support and collaboration. Together, we aspire to create a legacy of responsible luxury that resonates with our values and enriches lives while preserving our planet for future generations. This report serves as a testament to our dedication to sustainable business practices and our continuous efforts to enhance our ESG performance. We invite you to explore the detailed sections of this BRSR, which provide a comprehensive overview of our initiatives, achievements, and future commitments.

Senco Gold Limited remains steadfast in its mission to lead with integrity, innovate with purpose, and grow sustainably.

Section A:

General Disclosures

Details of the Listed Entity

| Sl. | Particulars | Details |
|-----|--|--|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L36911WB1994PLC064637 |
| 2 | Name of the Listed Entity | Senco Gold Limited |
| 3 | Year of incorporation | 1994 |
| 4 | Registered office address | 41A, A. J. C. Bose Road, Diamond Prestige, 10 th Floor, Kolkata 700 017 |
| 5 | Corporate address | 41A, A. J. C. Bose Road, Diamond Prestige, 10 th Floor, Kolkata 700 017 |
| 6 | E-mail | contactus@sencogold.co.in |
| 7 | Telephone | 033 40215000/5004 |
| 8 | Website | www.sencogoldanddiamonds.com |
| 9 | Financial year for which reporting is being done | 1/04/2023 to 31/03/2024 |
| 10 | Name of the Stock Exchange(s) where shares are listed | NSE & BSE |
| 11 | Paid-up Capital (Rs.) | 77,70,41,730 |
| 12 | Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Mukund Chandak Company Secretary and Compliance Officer mukund.chandak@sencogold.co.in |
| 13 | Reporting boundary- Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Standalone Basis |
| 14 | Name of assurance provider | Not Applicable |
| 15 | Type of assurance obtained | Not Applicable |

Product/Services

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

| Sl. | Description of Main Activity | Description of Business Activity | % of the turnover of the entity |
|-----|--|---|---------------------------------|
| 1 | Manufacturing and sale of Jewellery goods. * | Manufacturing and sale of Jewellery goods | 100 |

*Operations don't include mining these minerals. Senco currently does not source gold directly from mines.

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

| Sl. | Product/Service | NIC Code | % of total turnover contributed |
|-----|---|----------|---------------------------------|
| 1 | Manufacture of jewellery of gold, silver, and other precious or base metal clad with precious metals or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials | 32111 | 100 |

Operations

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

| Location | Number of plants | Number of stores (COCO) | Number of offices | Total |
|---------------|------------------|-------------------------|-------------------|-------|
| National | 2 | 93 | 3 | 98 |
| International | - | - | - | - |

19. Markets served by the entity

a. Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 16 |
| International (No. of Countries) | - |

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

Contribution of Exports – 4%

c. A brief on types of customers

Senco Gold caters to value-conscious customers seeking trendy gold designs for everyday elegance and cherished moments.

Employees

20. Details as at the end of the Financial Year:

a. Employees and workers (including differently abled):

Our workforce exemplifies strong gender diversity, with women comprising 37% of our permanent staff and 59% of our other staff categories. Our team is balanced with 36% female representation, reflecting our commitment to inclusivity and equal opportunity.

| Sl. | Particulars | Total (A) | Male | | Female | |
|------------------|------------------------------|-------------|-------------|------------|------------|------------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| EMPLOYEES | | | | | | |
| 1 | Permanent (D) | 2247 | 1425 | 63% | 822 | 37% |
| 2 | Other than Permanent (E) | 119 | 49 | 41% | 70 | 59% |
| 3 | Total employees (D+E) | 2366 | 1474 | 62% | 892 | 38% |
| WORKERS | | | | | | |
| 4 | Permanent (F) | 98 | 96 | 98% | 2 | 2% |
| 5 | Other than Permanent (G) | 1 | 1 | 100% | - | - |
| 6 | Total workers (F + G) | 99 | 97 | 98% | 2 | 2% |

b. Differently abled Employees and workers

| Sl. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|-----------|------------|----------|------------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1 | Permanent (D) | 20 | 16 | 80% | 4 | 20% |
| 2 | Other than Permanent (E) | - | - | - | - | - |
| 3 | Total differently-abled employees (D + E) | 20 | 16 | 80% | 4 | 20% |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4 | Permanent (F) | - | - | - | - | - |
| 5 | Other than permanent (G) | - | - | - | - | - |
| 6 | Total differently-abled workers (F + G) | - | - | - | - | - |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 7 | 3 | 43% |
| Key Management Personnel | 2 | 0 | 0% |

22. Turnover rate for permanent employees and workers

| | FY 2023-24 (Turnover rate in current FY) | | | FY 2022-23 (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year prior to the previous FY) | | |
|---------------------|---|--------|-------|--|--------|-------|--|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 17% | 22% | 19% | 17% | 22% | 19% | 14% | 21% | 16% |
| Permanent Workers | 1% | 0 | 1% | 3% | 0 | 3% | 0% | 0% | 0% |

*The above numbers exclude other than permanent employees and other than permanent workers.

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

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

| Sl. | Name of the holding/subsidiary/ associate companies/ joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by the listed entity | Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|-----|---|--|---------------------------------------|--|
| 1 | Senco Gold Artisanhip Private Limited | Wholly owned Subsidiary | 100 | Yes |
| 2 | Senco Global Jewellery Trading LLC, Dubai | Wholly owned Subsidiary | 100 | No |

CSR Details

24. a. Whether CSR is applicable as per section 135 of the Companies Act, 2013: (Yes/No)

Yes

b. Turnover (in Rs. Mn)

INR 52,199.10 Mn for FY 23-24.

c. Net worth (in Rs. Mn)

INR 13,770.08 Mn for FY 23-24.

These initiatives reflect the company's commitment to positively impacting society through targeted and meaningful CSR activities.
<https://sencogold.com/csr>

◆ Education and Skill Development

- » Support for educational initiatives and skill development programs to empower the community.
- » Shivsway (Shaankar Sen Institute of Vocation Training For Women & Youth)
- » Project: Kishalaya

◆ Healthcare

- » Initiatives to improve healthcare access and quality, including medical camps and awareness programs.
- » Prabhat Diagnostic Centre
- » Polyclinic facilities
- » Mobile Medical Unit

◆ Environmental Sustainability

- » Projects focused on environmental conservation, waste management, and sustainable practices.
- » Green Flame - Installation of improved Chula for reducing pollution & woman empowerment.
- » Project Swarna Sundari (Mangrove Plantation) - Plantation of Mangrove trees in the Sundarbans, North 24 Parganas.

- ◆ Community Development
 - » Various programs aimed at enhancing the quality of life in local communities, including infrastructure improvements and support for local artisans.
 - » Training Programs - Jewellery CAD Design, Retail Sales Orientation
- ◆ Women's Empowerment
 - » Programs designed to support and empower women through education, training, and economic opportunities.

Transparency and Disclosure Compliances

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

| Stakeholder group from whom the complaint is received* | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for the grievance redress policy) | FY 2023-24 | | | FY 2022-23 | | |
|--|---|--|--|--|--|--|--|
| | | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks |
| Communities | Yes | - | - | None | - | - | None |
| Investors (other than shareholders) | https://sencogoldanddiamonds.com/investor-relations | - | - | None | - | - | None |
| Shareholders | | 16 | 0 | None | 0 | 0 | The company listed on 14 th July 2023 |
| Employees and workers | | - | - | We regularly conduct surveys to gather employee feedback and address grievances through formal and informal mechanisms. Additionally, we have a whistleblower policy, a POSH policy, and dedicated committee members to handle any unethical or undesirable acts | 1 | 0 | We regularly conduct surveys to gather employee feedback and address grievances through formal and informal mechanisms. Additionally, we have a whistleblower policy, a POSH policy, and dedicated committee members to handle any unethical or undesirable acts |
| Customers | | 3250 | 22 | - | 1342 | 0 | - |
| Value Chain Partners | | - | - | - | - | - | - |
| Other (please specify) | | - | - | - | - | - | - |

*Complaints/Grievances received from stakeholders other than shareholders are not significant in nature and are resolved promptly.

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format:

| Sl. | Material issue identified | Indicate whether risk or opportunity (R/O) | The 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 | Customer Experience | Opportunity ↑ | As a customer-centric Company, its success is largely attributed to maintaining excellent relationships and building loyalty with a large customer base across the markets it serves. | Several initiatives to engage with customers through various means, including virtual interactions Loyalty-driven programs and promotion of products and services, Custom Jewellery Design Services, In-Store Events (Birthdays/Anniversary), Convenient Payment Options, Efficient After-Sales Service, Seasonal and Themed Collections, Virtual Try-On Technology, Instant Financing Options, Dedicated Customer Service department, Enhanced customer experience at retail stores, Leveraging social media platforms to listen & reciprocate to the consumers as a continuous engagement activity. | Positive |
| 2 | Data Security and Privacy | Risk ↓ | Companies are assessed based on the amount of personal data they collect, their exposure to evolving or increasing privacy regulations, their vulnerability to potential data breaches, and their data protection systems. | At the company, we are proactively working on various avenues for enhanced data management and software capabilities. We focus on leveraging cloud-based data storage solutions and upgrading our software services. By embracing these possibilities, we aim to optimise efficiency, scalability, and overall performance to meet the evolving needs of our valued stakeholders. | Negative |
| 3 | Talent Sourcing, Retention & Motivation | Opportunity ↑ | The difficulty in identifying and retaining a talented workforce can lead to decreased productivity and project delays, which may adversely impact the business overall. | The company is prioritizing employee growth and stability by implementing a recognition program and offering benefits such as Mediclaim coverage, including parents, and an accidental policy. Additionally, the company is focusing on continuous engagement, a time-bound growth plan, and enhancing the happiness quotient of existing employees while also taking remedial measures as needed. | Positive |
| 4 | Product Design, Innovation, quality and safety | Opportunity ↑ | Product design is crucial for a jewellery company as it significantly attracts customers and sets the brand apart from competitors. Ensuring product safety is equally important to maintain customer trust and avoiding any potential harm, especially in the Indian market, which has strict regulations regarding jewellery quality and purity. | 1,51,000+ Gold jewellery designs 85,000+ Diamond jewellery designs 2 nd Most Trusted Jewellery Brand in India by TRA 2024 2 nd Most Desired Jewellery Brand in India by TRA 2023 <ul style="list-style-type: none"> Identifying, understanding, controlling, and eliminating the risks associated with hazards at the workplace Remaining contemporary with design and launch of new products Investments in the latest technologies | Positive |

Section B:

Management and Process Disclosures

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

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|--|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 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 |
| Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Web Link of the Policies, if available | 1. Anti-bribery & Anti-corruption Policy 2. Code of Conduct 3. ESG Policy 4. POSH Policy 5. CSR Policy 6. Policy on Board Diversity 7. Vigil Mechanism/ Whistle Blower Policy Investor Relations (sencogoldanddiamonds.com) | | | | | | | | |
| Whether the entity has translated the policy into procedures. (Yes / No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Do the enlisted policies extend to your value chain partners? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | Our company has incorporated the Bureau of Indian Standards (BIS) across its entire range of jewellery products, guaranteeing its offerings' quality and dependability. In addition to this, as a future activity, we are committed to conducting environmental assessments based on global standards such as the Global Reporting Initiative (GRI), International Finance Corporation (IFC), and Task Force on Climate-related Financial Disclosures (TCFD). This initiative aims to ensure that our business operations align with internationally recognised environmental standards, reflecting our dedication to sustainable and responsible practices across all operations. | | | | | | | | |
| Specific commitments, goals, and targets are set by the entity with defined timelines, if any. | In our first year of ESG adoption as an organisation, we recognise the importance of setting targets to measure progress towards achieving all principles of the NGRBC. Accordingly, we align our ESG efforts with our business objectives and are committed to implementing a robust ESG strategy that ensures sustainability and delivers long-term value to all stakeholders. | | | | | | | | |
| Performance of the entity against the specific commitments, goals and targets, along with reasons in case the same are not met. | The company is in the process of adopting and implementing ESG at the organisational level, the performance of which can be fully evaluated in years to come. | | | | | | | | |
| Governance, leadership, and oversight | | | | | | | | | |
| Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure). | | | | | | | | | |
| Senco Gold Ltd. is to be a catalyst for transformation in the jewellery sector, leading the charge toward a more sustainable and equitable future. We envision a world where every piece of jewellery reflects timeless beauty and a commitment to environmental preservation, social justice, and ethical governance. By championing transparency, empowering communities, and driving industry-wide change, we strive to set a new standard for responsible luxury that enriches lives and protects the planet. | | | | | | | | | |
| Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | The Board of Senco Gold Limited is the highest authority responsible for overseeing the implementation of Business Responsibility policies. The Chief Executive Officer and Managing Director of the Company is the highest authority responsible for implementing all policies in Senco. | | | | | | | | |
| Does the entity have a specified committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details. | Yes. The Board of Directors has formulated an ESG Committee to overview the company's ESG implementation. | | | | | | | | |

Details of Review of NGRBCs by the Company

| Subject for Review | Indicate whether the review was undertaken by the Director / Committee of the Board/ Any other Committee. | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|--|-----|-----|-----|-----|-----|-----|-----|-----|
| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against the above policies and follow-up action. | Board of Directors | | | | | | | | | Annually | | | | | | | | |
| Compliance with statutory requirements relevant to the principles and rectification of any non-compliance. | ESG Committee | | | | | | | | | Quarterly | | | | | | | | |
| Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency. | | | | | | | | | | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| | | | | | | | | | | No | | | | | | | | |

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

| Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the Principles material to its business (Yes/No) | Not Applicable | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

Section C:

Principle-Wise Performance Disclosure

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

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 programs 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 | Percentage of persons in respective category covered by the awareness programmes |
|--------------------|--|--|--|
| Board of Directors | 4 | Familiarisation program concerning the Role and responsibility of the Directors, Board Automation, Manufacturing process of the company's product, | 50% |
| | 1 | ESG Framework and BRSR Report | 100% |

| Segment | Total number of training and awareness programmes held | Topics/ principles covered under the training and its impact | Percentage of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|--|
| Key Managerial Personnel | 3 | Familiarisation program concerning ESG Framework and nine principles of NGRBC. Training on POSH. Training on Prohibition of Insider Trading. | 100% |
| Employees other than BoD and KMPs | 2 | Training program on the 09 Principles of NGRBC | 39% |
| | 1 | Training program on understanding and working with specially-abled employees. | |
| Workers* | Not Applicable | Not Applicable | Not Applicable |

*Workers are considered in the employee category only.

2. **Details of fines/penalties/punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in the financial year, in the following format (Note: the entity shall make disclosures based on 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 (INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine | 1. | An Order has been passed by the Principal Commissioner, CGST & CX, Kolkata North Commissionerate, for excess Cenvat Credit availed amounting to Rs 1,59,31,470/- under the rule of 14 of Cenvat Credit Rules (CCR) 2004 and imposed a penalty amounting to Rs 8,95,76,460/- u/s 11AC of CEA 1944. It pertains to the financial year 2016-17. | | | |
| Settlement | | | | | |
| Compounding Fee | | | | | |
| | 2. | Notice issued u/s 129(3) of CGST Act by Commercial Tax Officer (Enforcement) Devanahalli, Bengaluru, for lack of information of goods in Delivery Challan at the time of movement through Transporter [17.641 grams customer Jewellery for repair and valuation purpose]. Only a penalty of Rs. 6,350/- has been levied u/s 129(1) of the CGST Act 2017. | | | |
| Non-Monetary | | | | | |
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) | |
| Imprisonment | NIL | | | | |
| Punishment | | | | | |

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed.**

| Case details | Name of the regulatory/ enforcement agencies / judicial institutions |
|--|--|
| 1. Order received from The Principal Commissioner, CGST & CX, Kolkata North Commissionerate, as specified in point no 1 above. | The company has challenged the said order and filed an appeal before CESTAT, Kolkata, on 21.04.2024. |
| 2. Notice received from Commercial Tax Officer (Enforcement) Devanahalli, Bengaluru, as specified in point no 2 above. | Amount of Penalty of Rs. 6,350/- was paid, and no appeal was filed. |

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

Senco Gold Limited's Anti-Bribery & Anti-Corruption Policy mandates zero tolerance for bribery and corruption, applying to all employees and stakeholders globally. It prohibits any form of bribery, ensures compliance with all applicable laws, and mandates accurate record-keeping, anti-money laundering measures, and internal investigations for suspected violations.

Policy Document - <https://sencogold.com/corporate-governance>

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 2023-24 | FY 2022-23 |
|-----------|------------|------------|
| Directors | | |
| KMPs | | |
| Employees | | Nil |
| Workers | | |

6. Details of complaints with regard to conflict of interest

| | FY 2023-24 | | FY 2022-23 | |
|--|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of conflict of interest of the Directors | | | | |
| Number of complaints received in relation to issues of conflict of interest of the KMPs | Nil | | Nil | |

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

NA

8. No. of days of accounts payables ((Accounts payable *365)/ Cost of goods/services procured) in the following format:

| | FY 23-24 (Current financial year) | FY 22-23 (Previous financial year) |
|-------------------------------------|--------------------------------------|---------------------------------------|
| Number of days of accounts payables | 16 Days | 17 Days |

9. Openness of business

Provide details of the 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 23-24 (Current financial year) | FY 22-23 (Previous financial year) |
|----------------------------|---|-----------------------------------|------------------------------------|
| Concentration of Purchases | a. Purchases from trading houses* as % of total purchases | 19.35% | 22.84% |
| | b. number of trading houses where purchases are made from | 144 | 130 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 42.61% | 46.22% |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 6.75% | 4.89% |
| | b. number of dealers/distributors to whom sales are made | 51 | 50 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors | 69.38% | 58.39% |

| Parameter | Metrics | FY 23-24 (Current financial year) | FY 22-23 (Previous financial year) |
|------------------|--|-----------------------------------|------------------------------------|
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | 0.73% | 1.42 % |
| | b. Sales (Sales to related parties / Total Sales) | 0.53 % | 0.02 % |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 32.86% | 20.81% |
| | d. Investments (Investments in related parties / Total Investments made) | 98.92% | 96.92% |

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

Leadership Indicators

Senco Gold Limited demonstrates a strong commitment to governance and compliance excellence, ensuring transparency, accountability, and ethical business practices across its operations. The company conducts comprehensive training and awareness programs on various principles, engaging key stakeholders, including the Board of Directors, Key Managerial Personnel, and all employees, which includes external Karigars, on critical topics such as the ESG Framework, NGRBC principles, and workplace policies. These initiatives aim to promote a culture of integrity and responsibility throughout the organisation, with a notable percentage of individuals participating in these programs, reflecting the company's dedication to fostering a well-informed and inclusive workforce.

Moreover, Senco Gold Limited upholds a zero-tolerance policy towards corruption and conflict of interest, as evidenced by the implementation of robust anti-corruption and anti-bribery policies. The company actively monitors and addresses instances of fines, penalties, and regulatory actions, ensuring timely corrective measures are taken where necessary. Additionally, the organisation maintains a strong focus on financial transparency and openness, as demonstrated by its low accounts payable days and detailed disclosure of transactions with related parties. These efforts underscore Senco Gold Limited's commitment to governance excellence and its dedication to upholding the highest standards of integrity and compliance in all operations.

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 products and processes to total R&D and capex investments made by the entity, respectively.

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

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

Yes

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

100%

65% of fresh gold bars consumed are procured from RBI-designated banks, and 35% is from recycled gold received from customers. Currently, we can oversee sourcing until the first stage of procurement, i.e., till our first supplier. The company has formulated comprehensive policies and guidelines that explicitly outline its unwavering commitment to ethical practices. These policies emphasise the sourcing of materials exclusively from certified and responsible suppliers.

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.

Our focus is on crafting and selling fine jewellery; therefore, the concept of product reclaim does not pertain to our items. Nevertheless, we are unwavering in our commitment to sustainability, integrating eco-friendly practices into every aspect of our operations:

- a. Sustainable jewellery: We are deeply committed to the artistry and quality of our pieces, ensuring they adhere to the highest standards in the industry. Senco Gold & Diamonds believes in creating jewellery pieces meant to be worn for ages and are sustainable, as opposed to regular junk jewellery, which tarnishes and eventually adds to fashion waste.
- b. SENCO's 'PROJECT GREEN'- Directed towards Digital Readiness and Go-Green department: The company has enhanced its processes with digital onboarding, paperless employee documentation through QR codes, geo-tagging and geo-fencing and leveraging artificial intelligence to assess employee satisfaction. Furthermore, it has implemented a help desk module, utilizing Power BI for advanced business intelligence, managing the performance management system (PMS) and the entire employee life cycle digitally. We have also received the Great Place to Work badge in 2023, and India's best workplace is in "Health and Wellness 2023" by GPTW.

As a responsible corporate citizen, the company welcomes and supports the 'Green Initiative' undertaken by the Ministry of Corporate Affairs, Government of India. It enables electronic delivery of documents, including the Annual Report, to shareholders at their e-mail addresses previously registered with the DPs and RTAs. Shareholders without registered e-mail addresses are requested to do the same. Those holding shares in demat form can register their e-mail addresses with the concerned DPs.

- c. Sustainable Waste Management: Adequate measures are taken to procure and use safe materials for operations. Pre-determined places are identified for appropriately storing, segregating, and disposing of hazardous and non-hazardous wastes, following regulatory and legal requirements. Wherever possible, waste is recycled and reused accordingly.
- 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.**

No

Leadership Indicators

Senco Gold Limited has become a Responsible Jewellery Council (RJC) member as on July 2023. Founded in 2005 and now with members globally in 71 countries, the RJC is the world's leading standard-setting organisation for the jewellery and watch industry. Senco Gold aims to achieve RJC Certification by July 2025.

The RJC is the global membership and standards body for responsible jewellery throughout the entire supply chain—from mine to retail. Its 'Code of Practice' references key development frameworks, including the Universal Declaration of Human Rights, ILO Principles, UN Global Compact, and Sustainable Development Goals (SDGs).

Through our membership, we are committed to promoting responsible practices and ethical standards within the jewellery industry.

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 | 1425 | 1425 | 100% | 1425 | 100% | - | - | - | - | 1425 | 100% |
| Female | 822 | 822 | 100% | 822 | 100% | 822 | 100% | - | - | 822 | 100% |
| Total | 2247 | 2247 | 100% | 2247 | 100% | 822 | 100% | - | - | 2247 | 100% |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 49 | 49 | 100% | 49 | 100% | - | - | - | - | 49 | 100% |
| Female | 70 | 70 | 100% | 70 | 100% | 70 | 100% | - | - | 70 | 100% |
| Total | 119 | 119 | 100% | 119 | 100% | 70 | 100% | - | - | 119 | 100% |

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 | 96 | 96 | 100% | 96 | 100% | NA | NA | NA | NA | 96 | 100% |
| Female | 2 | 2 | 100% | 2 | 100% | 2 | 100% | NA | NA | 2 | 100% |
| Total | 98 | 98 | 100% | 98 | 100% | 2 | 100% | NA | NA | 98 | 100% |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 1 | 1 | 100% | 1 | 100% | NA | NA | NA | NA | 1 | 100% |
| Female | 1 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Total | 1 | 1 | 100% | 1 | 100% | NA | NA | NA | NA | 1 | 100% |

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

| | FY 23-24 (Current financial year) | FY 22-23 (Previous financial year) |
|---|--|---|
| The cost incurred on well-being measures as a % of the total revenue of the company | 0.08% | 0.09% |

* The well-being expenses include all staff welfare contributions such as health and accident insurance, maternity benefits, reimbursements, additional health benefits, children's education support, and other related expenditures, but exclude salary or wages during maternity leave for all employees, including those on probation.

2. Details of retirement benefits for Current FY 2023-24 and Previous FY 22-23.

| Benefits | FY 2023-24 | | | FY 2022-23 | | |
|------------------------|--|--|--|--|--|--|
| | 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 | 99.91% | 0 | Y | 99.90% | 0 | Y |
| Gratuity | 100% | 0 | Y | 100% | 0 | Y |
| ESI | 41 % | 0 | Y | 53% | 0 | Y |
| Other – please specify | NA | NA | NA | NA | NA | NA |

3. Accessibility of workplaces - Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

We have employees who are differently-abled. We are actively involved in implementing various facilities and initiatives to accommodate the specific needs of our differently-abled employees in the workplace. These efforts are part of our commitment to creating an inclusive and supportive environment where all employees can thrive.

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

Yes

<https://sencogoldanddiamonds.com/investor-relations>

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

| Gender | Permanent employees | | Permanent workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | NA | 87% | NA | 90% |
| Female | 97% | 85% | 100% | 50% |
| Total | 97% | 86% | 100% | 70% |

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

| | (If yes, then give details of the mechanism in brief) |
|--|--|
| Permanent Workers | Yes, |
| Other than Permanent Workers Employees | We have adopted an extensive Vigil Mechanism/ Whistle-blower Policy to facilitate open communication of concerns regarding unethical practices. This policy empowers stakeholders, including Directors and individual employees, to report genuine concerns to the Audit Committee. The mechanism ensures the protection of the complainant. The Vigil Mechanism/ Whistle-blower Policy is available at our corporate website at: https://sencowebfiles.s3.ap-south-1.amazonaws.com/website/files/Y99a4HBCxVdlbde7yFLeYmvYeHl8xqh0fUK3DZrP.pdf |
| Other than Permanent Employees | |

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

| Benefits | FY 2023-24 | | | FY 2022-23 | | |
|---------------------------|---|---|---------|--|---|---------|
| | Total employees/workers in the respective category(A) | No. of employees/Workers in the respective category who are part of the association(s) or Union (B) | % (B/A) | Total employees/workers in the respective category (C) | No. of employees/Workers in the respective category who are part of the association(s) or Union (D) | % (D/C) |
| Total Permanent Employees | 2247 | NA | NA | NA | NA | NA |
| - Male | 1425 | NA | NA | NA | NA | NA |
| - Female | 822 | NA | NA | NA | NA | NA |
| Total Permanent Workers | 98 | NA | NA | NA | NA | NA |
| - Male | 96 | NA | NA | NA | NA | NA |
| - Female | 2 | NA | NA | NA | NA | NA |

Note: Since there are no recognized unions at Senco Gold Limited, this clause is not applicable.

8. Details of training given to employees and workers

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|------------------|-------------|-------------------------------|------------|----------------------|------------|-------------|-------------------------------|------------|----------------------|------------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No.(E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 1474 | 960 | 65% | 960 | 65% | 1279 | 865 | 68% | 865 | 68% |
| Female | 892 | 776 | 87% | 776 | 87% | 773 | 617 | 80% | 617 | 80% |
| Total | 2366 | 1736 | 73% | 1736 | 73% | 2052 | 1482 | 72% | 1482 | 72% |
| Workers | | | | | | | | | | |
| Male | 97 | 78 | 80% | 78 | 80% | 87 | 59 | 68% | 59 | 68% |
| Female | 2 | 2 | 100% | 2 | 100% | 1 | 1 | 100% | 1 | 100% |
| Total | 99 | 80 | 80% | 80 | 80% | 88 | 60 | 68% | 60 | 68% |

9. Details of performance and career development reviews of employees and workers

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------|-------------|-------------|------------|-------------|-------------|------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 1425 | 1245 | 87% | 1279 | 1160 | 91% |
| Female | 822 | 727 | 88% | 773 | 616 | 80% |
| Total | 2247 | 1972 | 88% | 2052 | 1776 | 87% |
| Workers | | | | | | |
| Male | 97 | 94 | 97% | 87 | 82 | 94% |
| Female | 2 | 2 | 100% | 1 | 1 | 100% |
| Total | 99 | 96 | 97% | 88 | 83 | 94% |

*The above numbers include only the permanent employees, permanent workers, and trainee employees.

* Only employees, workers, and trainees who joined before 31st October of the financial year are eligible for performance and career development review.

10. Health and safety management system:

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

Yes. The company prioritises the safety and well-being of its employees by providing comprehensive safety and occupational health training. Moreover, regular evacuation drills and mock exercises are organised to enhance preparedness for potential emergency scenarios.

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

Our SOPs cover and ensure that the work-related risks and hazards are taken care of and suitable monitoring systems like safety alarm systems and safety equipments are seriously maintained.

- c. **Whether you have processes for workers to report work-related hazards and to remove themselves from such risks. (Yes/No)**

Yes

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

Yes

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

| Safety Incident/Number | Category | FY 2023-24 | FY 2022-23 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked) | Employees | NIL | NIL |
| | Workers | NIL | NIL |
| Total recordable work-related injuries | Employees | NIL | NIL |
| | Workers | NIL | NIL |
| No. of fatalities | Employees | NIL | NIL |
| | Workers | NIL | NIL |
| High-consequence work-related injury or ill-health (excluding fatalities) | Employees | NIL | NIL |
| | Workers | NIL | NIL |

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

Our prime priorities are the health and safety of our customers and employees in all aspects of our business operations, including our jewellery retail showrooms. We strictly adhere to the recommended health and safety practices set forth by local and national authorities in India. We also maintain a clean and sanitised showroom space with adequate ventilation and follow strict guidelines for handling and displaying our jewellery products.

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

| | FY 2023-24 | | | FY 2022-23 | | |
|--------------------|-----------------------|---|---------|-----------------------|---|---------|
| | 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 |
| Working Conditions | Nil | Nil | Nil | Nil | Nil | Nil |
| Health & Safety | Nil | Nil | Nil | Nil | Nil | Nil |

14. Assessment for the year

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and safety practices | No assessment has been done by a third party, but on a regular basis, internal assessment has been done to ensure the health and safety of corporate offices, showrooms, and factories. |
| Working Conditions | |

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.

NA

Leadership Indicators

Equal Opportunity for LGBTQ Individuals: Senco has strived to create a great workplace over the past five decades. The company has introduced diversity and inclusion programs, including funding the gender transformation of two of its LGBTQ employees. Senco has engaged seven LGBTQ individuals as full-time employees and aims to increase this number to at least 50 in FY 2025-26.

Developing a Culture to Improve Employee Wellness: Senco Gold Limited extends its welfare programs beyond its employees to include their families, fostering a more inclusive approach to employee wellness. We have also received the Great Place to Work badge in 2023 as well as India's best workplaces in "Health and Wellness 2023" by GPTW.

Family Connect Session: Senco extends its care beyond its employees, believing in equally taking care of their families. During the pandemic, Senco introduced parental coverage in Medclaim, addressing the need of the hour. To foster happiness during the challenging times of the pandemic, Senco conducted a parent engagement program named "Bachpan Ke Din Yaad Aayein," which saw exceptionally high participation and was thoroughly enjoyed by all. Additionally, Senco ensured that every household had a vapor machine, that employees were fully vaccinated, and provided real-time support for any family emergencies.

Gifts: Senco introduced marriage and newborn gift policies and educational scholarships for employees' children.

Principle

4

Businesses should respect the interests of and be responsive to all their stakeholders.

Essential Indicators

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

Any individual, group of individuals, or institution that adds value to the company's business chain is identified as a stakeholder. This includes, inter alia, communities, employees and workers, shareholders and lenders, investors (Other than shareholders), customers, suppliers and contractors, Government and regulatory authorities, and others.

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

| Stakeholder Group | Whether identified as a vulnerable & marginalised group (Yes/ No) | Channels of communication (E-mails, SMS, Newspapers, Pamphlets, advertisements, Community Meetings, Notice Board, Website, Others) | Frequency of engagement (Annually, Half-yearly, Quarterly/ Others- please specify) | Purpose and scope of engagement, including key topics and concerns raised during such engagement |
|-------------------------------------|---|---|--|--|
| Shareholders & Investors | No | Investor's conferences/meets, stock exchange (SE) intimations, investor/ analysts meetings, conference calls, media releases, e-mail, Government portal, annual reports, etc. | Quarterly, half-yearly, and annually | To enhance the Investors' relationship |
| Employees and workers | No | Employee sentimental analysis, Gallup Survey, Employee Connect Session, E-mails, Group SMS, Employee HRMS portal, etc. | Annually, Half-yearly, Quarterly, and Weekly | To keep employees updated, address their concerns, and ascertain their engagement score. |
| Customers | No | Website, SMS, e-mail, Brochures, event, etc | On periodical basis | To understand consumer behaviours and feedback and resolve their grievances. |
| Suppliers & contractors | No | Meetings, calls, training, workshops, website, social media | On periodical basis | Queries/suggestions/ assurance/ complaints etc. |
| Government & regulatory authorities | No | Website, Stock Exchange (SE) intimations, social media, Annual reports, etc. | On periodical basis | Queries/monitoring the governance structure of the company. |

Leadership Indicators

Senco Gold Limited is committed to fostering strong, transparent relationships with key stakeholder groups. The company has established robust processes for identifying key stakeholder groups, recognising that any individual or institution adding value to the business chain is considered a stakeholder. These stakeholder groups include communities, employees, shareholders and lenders, investors (other than shareholders), customers, suppliers and contractors, Government and regulatory authorities, and others.

Moreover, Senco Gold Limited actively engages with each stakeholder group through various communication channels, such as investor conferences/meets, stock exchange intimations, employee sentimental analysis, Gallup surveys, customer feedback via the website, and interactions with suppliers and contractors through meetings and workshops. The frequency of engagement varies based on the stakeholder group, with some engagements occurring quarterly, half-yearly, annually, and on a periodic basis. The purpose and scope of engagement include enhancing investor relationships, addressing employee concerns, understanding consumer behaviours and feedback, ensuring compliance with government regulations, and monitoring the company's governance structure.

Principle

5

Businesses should respect and promote human rights.

Essential Indicators

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------------|-------------|--------------------------------------|------------|-------------|--------------------------------------|------------|
| | Total (A) | No. of employees/workers covered (B) | % (B / A) | Total (C) | No. of employees/workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 2247 | 1617 | 72% | 2139 | 1542 | 72% |
| Other than permanent | 119 | 119 | 100% | 119 | 119 | 100% |
| Total Employees | 2366 | 1736 | 73% | 2258 | 1661 | 74% |
| Workers | | | | | | |
| Permanent | 98 | 79 | 81% | 87 | 59 | 68% |
| Other than permanent | 1 | 1 | 100% | 1 | 1 | 100% |
| Total Workers | 99 | 80 | 81% | 88 | 60 | 68% |

- Details of minimum wages paid to employees and workers in the following format

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|----------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|---------|------------------------|---------|
| | 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 | 2247 | | | 2247 | 100% | 2052 | | | 2052 | 100% |
| Male | 1425 | - | - | 1425 | 100% | 1279 | - | - | 1279 | 100% |
| Female | 822 | - | - | 822 | 100% | 773 | - | - | 773 | 100% |
| Other Than Permanent | 119 | | | 119 | 100% | 119 | | | 119 | 100 |
| Male | 49 | - | - | 49 | 100% | 46 | - | - | 46 | 100% |
| Female | 70 | - | - | 70 | 100% | 73 | - | - | 73 | 100% |

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|----------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|---------|------------------------|---------|
| | 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) |
| Workers | | | | | | | | | | |
| Permanent | 98 | - | - | 98 | 100% | 88 | - | - | 88 | 100% |
| Male | 96 | - | - | 96 | 100% | 87 | - | - | 87 | 100% |
| Female | 2 | - | - | 2 | 100% | 1 | - | - | 1 | 100% |
| Other Than Permanent | 1 | | | 1 | 100% | - | - | - | - | - |
| Male | 1 | - | - | 1 | 100% | - | - | - | - | - |
| Female | Nil | - | - | Nil | Nil | - | - | - | - | - |

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

a. Median remuneration/ salary/ wages

| Particulars | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of the respective category | Number | Median remuneration/ salary/ wages of the respective category |
| Board of Directors (BOD) | 1 | 21898800 | 2 | 7524000 |
| Key Managerial Personnel | 2 | 4795964 | 0 | - |
| Employees other than BoD and KMP | 1624 | 229811 | 961 | 213840 |
| Workers | 97 | 303600 | 2 | 348840 |

Senco Gold Limited is committed to gender equality in remuneration, as evidenced by the median remuneration/salary/wages for male and female employees. In FY 2023-24, the median remuneration for male employees was Rs. 229811; for female employees, it was Rs. 213840. This reflects the company's efforts to ensure parity and fairness in compensation.

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

| | FY 24 (Current financial year) | FY 23 (Previous financial year) |
|---|-----------------------------------|------------------------------------|
| Gross wages paid to females as % of total wages | 31% | 30% |

Senco Gold Limited demonstrates its commitment to gender equality by ensuring that gross wages paid to females represent a significant portion of the total wages paid by the entity. In FY 24, females received 31% of the total wages. This indicates the company's proactive efforts to maintain equitable pay structures and promote gender diversity and inclusion.

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, Senco Gold Limited has established a dedicated focal point responsible for addressing human rights impacts or issues within the organisation. The presence of a Company Secretary and Chief Human Resources Officer (CHRO) as focal points ensures that human rights concerns are effectively managed, demonstrating the company's commitment to upholding ethical and responsible business practices.

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

Senco Gold Limited has implemented robust internal mechanisms to address human rights grievances promptly and effectively. Through policies such as the Prevention of Sexual Harassment (POSH) Policy and Whistle Blower Policy, the company ensures that employees have clear channels for raising concerns and that grievances are addressed in a fair and transparent manner.

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

| | FY 2023-24 | | | FY 2022-23 | | |
|-----------------------------------|-----------------------|---|---------|-----------------------|---|---------|
| | 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 | 0 | 0 | - | 1 | 0 | - |
| Discrimination at workplace | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/ Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 0 | 0 | - | 0 | 0 | - |
| Other Human rights related Issues | 0 | 0 | - | 0 | 0 | - |

Senco Gold Limited demonstrates a commitment to transparency and accountability by monitoring and addressing complaints related to human rights issues. In FY 2023-24, there were no complaints filed regarding sexual harassment, discrimination, child labour, forced/involuntary labour, or wages, indicating the effectiveness of the company's policies and practices in maintaining a respectful and ethical workplace environment.

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

| | FY 24 (Current financial year) | FY 23 (Previous financial year) |
|--|-----------------------------------|------------------------------------|
| Total Complaints reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil | 01 |
| Complaints on POSH as a % of female employees/workers | - | 0.001% |
| Complaints on POSH upheld | - | 01 |

Senco Gold Limited is dedicated to providing a safe and harassment-free workplace environment for its female employees, as demonstrated by the low number of complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. In FY 24, no complaints were reported, indicating the effectiveness of the company's preventive measures and commitment to promoting a culture of respect and dignity.

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

Senco Gold Limited is committed to maintaining a supportive environment for individuals who report discrimination and harassment. The company has implemented mechanisms to prevent adverse consequences for complainants, ensuring that all complaints can be made without fear of reprisal. Strict disciplinary action is taken against any employee found to have retaliated against individuals who report discrimination or harassment, demonstrating the company's zero-tolerance policy towards retaliation.

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

Yes, Senco Gold Limited incorporates human rights requirements into its business agreements and contracts, reflecting the company's commitment to upholding ethical standards and promoting human rights within its operations and across its business relationships.

10. Assessment for the year:

| Particulars | % of the company's plants and offices that were assessed (by the company or statutory authorities or third parties) |
|-----------------------------|---|
| Child Labour | 0% |
| Forced/ Involuntary Labour | |
| Sexual Harassment | |
| Discrimination at workplace | |
| Wages | |
| Other issues | |

Senco Gold Limited conducts regular reviews to identify and address human rights risks and concerns within its operations. In the current financial year, the company assessed 0% of its plants and offices for issues related to child labour, forced/involuntary labour, sexual harassment, discrimination, wages, and other human rights issues, reflecting the company's proactive approach to managing human rights risks.

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

Senco Gold Limited demonstrates a commitment to addressing significant human rights risks and concerns identified through assessments by taking timely corrective actions. As indicated by the response, no corrective actions were taken or underway in the current financial year, suggesting that the company's existing policies and practices effectively mitigate human rights risks.

Leadership Indicators

Senco Gold Limited is dedicated to upholding ethical and responsible business practices, as demonstrated by its proactive approach to human rights issues. The company ensures that all employees and workers receive training on human rights issues and policies, with a significant increase in coverage observed from FY 2022-23 to FY 2023-24. Moreover, Senco Gold Limited maintains a gender-inclusive workplace by implementing policies to ensure fair remuneration, with a focus on gender equality in median remuneration and a substantial proportion of wages allocated to female employees.

Furthermore, the company has established robust internal mechanisms to address human rights grievances promptly and transparently, which is evident from the low number of complaints filed related to sexual harassment, discrimination, and other human rights issues. Senco Gold Limited's commitment to providing a safe and harassment-free workplace is further underscored by the absence of complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, in the current financial year. These initiatives reflect the company's dedication to fostering an inclusive and respectful work environment where human rights are prioritised and upheld.

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 2023-24 | FY 2022-23 |
|---|----------------------|----------------------|
| From renewable sources | | |
| Total electricity consumption (A) | - | - |
| Total fuel consumption (B) | - | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumption from renewable sources (A+B+C) | - | - |
| From non-renewable sources | | |
| Total electricity consumption (D) | 32,585.45 GJ approx | 24,978.13 GJ approx. |
| Total fuel consumption (E) | | |
| CNG | 16.08 GJ | 13.4 GJ |
| Diesel | 796.73 GJ | 811.17 GJ |
| Petrol | 997.25 GJ | 1005.8 GJ |
| Energy consumption through other sources (F) | - | - |
| Total energy consumption from non-renewable sources (A+B+C) | - | - |
| Total energy consumed (A+B+C+D+E+F) | 34,395.51 | 26,808.50 |
| Energy intensity per rupee of turnover*. (Total energy consumption/ million turnover in rupees) | 0.659 GJ/million INR | 0.659 GJ/million INR |

| Parameter | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Energy intensity per rupee of turnover adjusted to Purchasing Power Parity (PPP) | - | - |
| Energy Intensity in terms of physical output | - | - |
| Energy intensity (optional)– the relevant metric may be selected by the entity. | - | - |

*Turnover: INR 52199.10 Mn (FY 2023-24) & INR 40679.08 Mn (FY 2022-23)

A separate General Ledger (GL) code will be created in our ERP system to accurately track fuel consumption, ensuring comprehensive and detailed monitoring of our energy usage and expenditure.

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

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.

Not Applicable

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

| Parameter | FY 2023-24 | FY 2022-23 |
|---|--------------------------------|--------------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | | |
| (ii) Groundwater | 1560 | 1252 |
| (iii) Third-party water | 745 | 555 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal (In kilolitres) (i + ii + iii + iv + v) | 2305 | 1807 |
| Total volume of water consumption (In kilolitres)* | 2305 | 1807 |
| Water intensity per rupee of turnover** (Water consumed/million turnover) | 0.0442 kiloliters/million INR. | 0.0444 kiloliters/million INR. |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (Total Water consumption/revenue from operations adjusted for PPP) | - | - |
| Water intensity in terms of physical output | - | - |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

*Water consumption is at a gross level, without adjusting water recycled and reused in dust suppression and horticulture.

**Turnover: INR 52199.10 Mn (FY 2023-24) & INR 40679.08 Mn (FY 2022-23)

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.

4. Provide the following details related to water discharged: Not Applicable.

| Parameter | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | - | - |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| (ii) To Groundwater | - | - |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| (iii) To Seawater | - | - |
| - No treatment - | - | - |
| - With treatment – please specify the level of treatment | - | - |

| Parameter | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| (iv) Sent to third-parties | - | - |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| (v) Others | - | - |
| - No treatment | - | - |
| - With treatment – please specify the level of treatment | - | - |
| Total water discharged (in kilolitres) | - | - |

Our company’s manufacturing unit is responsible for producing only 5% of the jewellery products, with the majority crafted by individual skilled artisans, known as “Karigars.” Operating primarily in the retail sector, our operations do not generate significant wastewater. Water usage is primarily allocated for non-industrial purposes such as sanitation, cleaning, and related activities, resulting in minimal wastewater output. Looking ahead, we are dedicated to implementing processes to monitor, manage, and treat the minimal wastewater generated, aligning with our commitment to environmental stewardship and sustainability.

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**

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. No

Our company’s manufacturing unit produces only 5% of the jewellery products, with the majority crafted by individual skilled artisans known as “Karigars.” We primarily operate in retail, and our operations do not generate significant wastewater. Water usage is primarily for non-industrial purposes such as sanitation, cleaning, and related activities, resulting in minimal wastewater output. Therefore, the amount of wastewater generated does not necessitate the implementation of a Zero Liquid Discharge System.

6. Please provide details of air emissions (other than GHG emissions) by the entity in the following format: Not Applicable.

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|-------------------------------------|---------------------|------------|------------|
| NOx | - | - | - |
| Sox | - | - | - |
| Particulate matter (PM) | - | - | - |
| Persistent organic pollutants (POP) | - | - | - |
| Volatile organic compounds (VOC) | - | - | - |
| Hazardous air pollutants (HAP) | - | - | - |
| Others – please specify | - | - | - |

Senco Gold Limited is dedicated to establishing a safe workplace and promoting environmental sustainability. To this end, air scrubbers have been strategically installed within our jewellery manufacturing facilities to meticulously purify exhaust gases before they are released into the environment. Specifically, we employ PP FRP scrubbers constructed from a combination of polypropylene (PP) and fiber-reinforced plastic (FRP). This combination of materials ensures the scrubbers are both highly durable and possess excellent filtration capabilities.

These PP FRP scrubbers are highly efficient and capable of capturing over 90% of airborne pollutants, including particles, acidic gases, and other contaminants. By incorporating this advanced air pollution control technology, Senco Gold Limited significantly reduces the environmental impact of its manufacturing processes, demonstrating our commitment to sustainable and responsible business practices.

Senco Gold Limited is deeply committed to fostering a safe workplace environment and championing environmental sustainability. We have strategically installed air scrubbers within our jewellery manufacturing facilities to uphold these values. These advanced systems meticulously purify exhaust gases, ensuring that emissions released into the environment meet the highest purity standards.

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**

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

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|--|---|------------|------------|
| 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 | - | - |
| 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 | - | - |
| Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | - | - | - |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/revenue from operations adjusted for PPP) | - | - | - |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | - | - | - |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. (Y/N) If yes, the name of the external agency. **No**

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

Conservation of Energy: The disclosure of particulars with respect to the conservation of energy pursuant to Section 134 (3) (m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, forms part of the Directors' Report of the Company. The company is making its best efforts to conserve energy. The company has taken a drive to convert all lighting resources in the showrooms to LED devices in due course.

Adoption of CNG Fuel in Manufacturing: Senco Gold Limited has integrated the use of Compressed Natural Gas (CNG) fuel in its jewellery-making unit. CNG, being a cleaner alternative to conventional fossil fuels, helps in reducing emissions of harmful pollutants and greenhouse gases. This initiative reflects our commitment to minimizing environmental impact and promoting sustainable practices in our manufacturing processes.

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

| Parameter | FY 2023-24 | FY 2022-23 |
|---|--|--|
| Total waste generated (in metric tonnes) | | |
| Plastic waste (A) | 0.078 | 0.090 |
| E-waste (B) | 0.28 | 0.93 |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | - | - |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G) | 0.258 | 0.300 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition, i.e., by materials relevant to the sector) | 0.800 | 0.600 |
| Total (A+B + C + D + E + F + G + H) | 1.416 | 1.920 |
| Waste intensity per rupee of turnover* (Total waste generated / million turnover) | 0.0000271 metric tonnes per million INR. | 0.0000472 metric tonnes per million INR. |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | - | - |
| Waste intensity in terms of physical output | - | - |

| Parameter | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |
| For each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | 0 | 0 |
| (ii) Reused | 0 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| Total | | |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | 0 | 0 |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations | 0 | 0 |
| Total | 0 | 0 |

*Turnover: INR 52199.10 Mn (FY 2023-24) & INR 40679.08 Mn (FY 2022-23)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. **No**

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

Waste Management Practices: Adequate measures are taken to procure and use safe materials for operations. Pre-determined places are identified for appropriately storing, segregating, and disposing of hazardous and non-hazardous wastes, following regulatory and legal requirements. Wherever possible, waste is recycled and reused accordingly.

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:

| Sl. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|-----|--------------------------------|--------------------|---|
| NIL | | | |

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

In the current financial year, the entity did not undertake any projects that required environmental impact assessments based on applicable laws

| Name and brief details of the project | EIA Notification No. | Date | Whether conducted by an independent external agency (Yes / No) | Results communicated in the public domain (Yes / No) | Relevant Web-link |
|---------------------------------------|----------------------|------|--|--|-------------------|
| NIL | | | | | |

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

The entity fully complies with the applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and Rules.

| Sl. | 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 |
|-----|--|---------------------------------------|--|---------------------------------|
| NIL | | | | |

Leadership Indicators

Conservation of Energy: The disclosure of particulars with respect to the conservation of energy pursuant to Section 134 (3) (m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, forms part of the Directors' Report of the Company. The company is making its best efforts to conserve energy. The company has taken a drive to convert all lighting resources in the showrooms to LED devices in due course.

Environmental Stewardship:

1. Green Flame - Installation of improved Chula for reducing pollution & woman empowerment at Mayachar Village, Mahisadal Block, East Medinipur District, near Rupnarayan River, West Bengal.
2. Swarna Sundari Sangrashan (Mangrove Plantation) - Plantation of Sundari trees in the Sundarbans

CSR policy highlighting environmental protection: Senco Gold Limited has a clearly defined environmental sustainability component in its Corporate Social Responsibility Policy. This policy recommends undertaking CSR activities to ensure environmental sustainability and ecological balance. It includes the protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources, and maintaining the quality of soil, air, and water. Additionally, the policy supports contributions to the Clean Ganga Fund established by the Central Government for the rejuvenation of the river Ganga.

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. The number of affiliations with trade and industry chambers/ associations. **06 (Six)**
- 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.

| Sl. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National/International) |
|-----|--|---|
| 1 | Responsible Jewellery Council | International |
| 2 | The Gem & Jewellery Export Promotion Council (GJEPC) | National |
| 3 | Indian Chamber of Commerce | National |
| 4 | Bengal Chamber of Commerce and Industry | State |
| 5 | The Associated Chambers of Commerce & Industry of India (ASSOCHAM) | National |
| 6 | The Indo-American Chamber of Commerce | International |

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

| Name of Authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| | NIL | |

Leadership Indicators

Senco Gold demonstrates leadership in responsible and transparent public and regulatory policy engagement by actively participating in reputable trade and industry chambers/associations. With affiliations to six prominent bodies, including international and national organisations such as the Responsible Jewellery Council, The Gem & Jewellery Export Promotion Council (GJEPC), and The Indo-American Chamber of Commerce, Senco Gold ensures its voice is heard at various levels—locally, nationally, and internationally. By engaging with these influential entities, Senco Gold contributes to the development of policies and ensures that its operations align with the highest standards of responsibility and transparency.

Moreover, Senco Gold’s commitment to ethical business practices is evident in its proactive approach to addressing anti-competitive conduct. Despite no adverse orders from regulatory authorities, Senco Gold remains vigilant and prepared to take corrective action should such issues arise. This proactive stance underscores the company’s dedication to maintaining fair and ethical business practices, contributing to a more transparent and responsible business environment.

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 the project | SIA Notification No. | Date of notification | Whether conducted by an independent external agency (Yes / No) | Results communicated in the public domain (Yes / No) | Relevant Weblink |
|---|----------------------|----------------------|--|--|---|
| Shivsway (Shaankar Sen Institute of Vocation Training For Women & Youth)-Short Term Programme on Retail Sales Orientation for economically weaker students to make them prepare for a Retail Sales Career. | NA | NA | NA | Yes | https://sencogoldanddiamonds.com/csr |
| Project-Kishalaya-support to underprivileged areas (Rural areas) in pre-primary education in different districts through infrastructure support, providing educational support, providing power break fast to the children. | NA | NA | NA | yes | https://sencogoldanddiamonds.com/csr |
| Project-Green Flame- Creating Less polluting domestic kitchens in rural homes by installing energy-efficient smokeless chullahs in underprivileged rural areas. | NA | NA | NA | Yes | https://sencogoldanddiamonds.com/csr |
| Project -Swarna Sundari- Mangrove plantation, to start with 20000 saplings, at a specific area at Sundarban area, North 24 Parganas, West Bengal | NA | NA | NA | Yes | https://sencogoldanddiamonds.com/csr |

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

| Sl. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (in INR) |
|-----|--|-------|----------|---|--------------------------|---|
| NA | | | | | | |

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

At Senco Gold, we are committed to fostering strong, positive relationships with the communities we serve. We understand the importance of addressing community concerns promptly and effectively. To this end, we have established a robust grievance redressal mechanism designed to ensure that all grievances from the community are handled with the utmost care and professionalism.

Dedicated Professional Team: Our dedicated professional team is committed to resolving grievances promptly and efficiently. This team comprises experienced professionals who are trained to handle a wide range of issues, ensuring that every concern is addressed comprehensively.

Multiple Channels for Communication: We offer multiple channels for the community to reach out to us with their grievances:

- ◆ **Phone:** Our support team is available via a dedicated phone line to provide immediate assistance and address any concerns.
- ◆ **E-mail:** Community members can also contact us through a dedicated e-mail address, ensuring that written grievances are documented and responded to promptly.
- ◆ **Online Grievance Portal:** To make the grievance redressal process more accessible, we have an online grievance portal on our website. This portal allows community members to submit their grievances electronically, track the status of their complaints, and receive timely updates.

Community Outreach Programs: Senco Gold's CSR initiatives have taken up projects that engage directly with community members. We have tried to reach the community through our humble educational & health care support to underprivileged society and short-term orientational & vocational programs for graduates & undergraduates. These programs provide a platform for the community to voice their concerns and have created a positive impact on the community.

Transparent Process: Our grievance redressal process is designed to be transparent and accountable. Each grievance is assigned a unique tracking number, and community members are kept informed about the progress and resolution of their complaints.

Regular Monitoring and Reporting: We regularly monitor the grievance redressal process to ensure its effectiveness. Monthly reports are generated to track the nature and number of grievances received, resolution timelines, and overall satisfaction levels of the community.

Continuous Improvement: Feedback from the community is invaluable to us. We use this feedback to continuously improve our grievance redressal mechanisms, ensuring our processes remain responsive and relevant to the community's needs.

At Senco Gold, we remain steadfast in our commitment to exceptional service and community welfare. By addressing grievances effectively and efficiently, we aim to build a trusting and supportive relationship with the communities we serve.

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

| | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 19% | 11% |
| Directly from within India | 99.36% | 100% |

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations as % of total wage cost.

| Location | FY 2023-24 | FY 2022-23 |
|--------------|------------|------------|
| Rural | 0.87% | 0.97% |
| Semi-urban | 8.68% | 7.71% |
| Urban | 22.27% | 23.78% |
| Metropolitan | 68.18% | 67.54% |

(Place to be categorised as per RBI Classification System - rural / semi-urban / urban/metropolitan)

Leadership Indicators

At Senco Gold, we demonstrate our commitment to inclusive growth and equitable development through a robust community grievance redressal mechanism. Our dedicated professional team is trained to handle a wide range of community issues, ensuring thorough and empathetic responses to grievances. We provide multiple communication channels, including phone, e-mail, and an online grievance portal, allowing community members to easily submit and track their concerns. Our regular community outreach programs also facilitate direct engagement, offering immediate resolutions to issues raised.

We emphasise transparency and accountability by assigning unique identification numbers to each grievance and keeping the community informed throughout the resolution process. Continuous monitoring and monthly reporting ensure the effectiveness of our grievance handling, and we actively use community feedback to improve our processes. Through these initiatives, Senco Gold fosters a culture of trust and mutual respect, highlighting our leadership in promoting inclusive growth and equitable development.

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.

At Senco, we prioritize the satisfaction and well-being of our valued customers. To ensure they have a seamless and positive experience, we offer multiple channels for providing feedback and registering complaints. Customers can reach out to us via email or phone, providing convenient and accessible ways to communicate their concerns or suggestions.

Our dedicated team of professional customer care representatives is always ready to assist with any queries or issues. Trained to handle a wide range of concerns, our representatives ensure that every customer receives prompt and effective support. We believe that addressing customer feedback is not just about solving problems but also about building lasting relationships based on trust and transparency.

Customer feedback is a cornerstone of our commitment to excellence. We highly value the insights and opinions shared by our customers and use this feedback to continuously enhance our services. By listening to our customers and understanding their needs, we strive to create better experiences and exceed their expectations.

In line with our dedication to continuous improvement, we regularly review and refine our processes based on the feedback we receive. This proactive approach allows us to identify areas for enhancement and implement effective solutions, ensuring that we consistently deliver high-quality service. At Senco, we are committed to creating a customer-centric environment where every voice is heard and valued. By fostering open communication and being responsive to our customers' needs, we aim to maintain the highest standards of service excellence.

For more information, please visit [Contact Us](#).

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

| | As a percentage of total turnover |
|---|--|
| Environmental and social parameters relevant to the product | 0% (NA) |
| Safe and responsible usage | 100% (Bureau of International Standards) |
| Recycling and/or safe disposal | 0% |

3. Number of consumer complaints in respect of the following

| | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | 0 | 0 | NA | 0 | 0 | NA |
| Advertising | 0 | 0 | NA | 0 | 0 | NA |
| Cyber- security | 0 | 0 | NA | 0 | 0 | NA |
| Delivery of essential services | 0 | 0 | NA | 0 | 0 | NA |
| Restrictive Trade Practices | 0 | 0 | NA | 0 | 0 | NA |
| Unfair Trade Practices | 0 | 0 | NA | 0 | 0 | NA |
| Other (product related) | 405 | 4 | NA | 129 | 0 | NA |

4. Details of instances of product recall on account of safety issues: Not Applicable

| | Number | Reasons for Recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil | NA |
| Forced recalls | Nil | NA |

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 organisation has established a system and guidelines regarding cybersecurity and data privacy issues. Various measures are implemented to manage risks associated with cyber security, including the application of cyber security policies and procedures, the utilisation of security defense tools, continuous monitoring of threats, and the capacity to detect events. We also have response strategies for incidents and routinely run drills to evaluate our recovery skills and response tactics to cyber-attacks. Our cyber security education and awareness initiative provides training to our staff on subjects like phishing and the proper classification and handling of our data. Our Privacy Policy, available on our website, outlines our privacy compliance framework. Policy document link - <https://sencogoldanddiamonds.com/privacy-policy>

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, and penalty/ action taken by regulatory authorities on the safety of products/services.

Not Applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches – NIL
- Percentage of data breaches involving personally identifiable information of customers – NA
- Impact, if any, of the data breaches – NA

Leadership Indicators

At Senco Gold, we exemplify our commitment to delivering exceptional customer value and maintaining the highest quality standards through our comprehensive consumer grievance redressal and feedback mechanisms. Our dedicated customer care team is readily accessible via multiple channels, including phone and e-mail, ensuring that every customer concern is addressed promptly and effectively. We prioritise customer feedback, continuously refining our services based on the insights received. This commitment is further highlighted by our adherence to the Bureau of International Standards for safe and responsible product usage, ensuring that 100% of our turnover comes from products that meet these rigorous standards.

Moreover, our robust framework for managing cybersecurity and data privacy risks underscores our dedication to protecting customer information. By implementing advanced security measures, continuous threat monitoring, and regular staff training, we maintain a resilient defense against cyber threats. Our transparent privacy policy, available on our website, outlines our comprehensive approach to data privacy. These initiatives and our zero instances of product recall and data breaches reflect our unwavering focus on quality, safety, and customer satisfaction, positioning Senco Gold as a leader in upholding the highest standards of customer value and product excellence.