

6th July, 2024

BSE Limited

Listing Dept./ Dept. of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

Security Code : 500101

Security ID : ARVIND

National Stock Exchange of India Limited

Listing Dept., Exchange Plaza, 5th Floor
Plot No. C/1, G. Block
Bandra-Kurla Complex
Bandra (E)
Mumbai - 400051

Symbol : ARVIND

Dear Sir/Madam,

Subject: Business Responsibility and Sustainability Reporting- FY 2023-24

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2023- 24, which also forms part of the Integrated Annual Report for FY 2023-24, submitted to the above mentioned Exchanges.

The Integrated Annual Report containing AGM Notice and BRSR is also available on the website of the Company at www.arvind.com

Kindly take the same on records.

Thanking you

**Yours faithfully,
For Arvind Limited**

**Krunal Bhatt
Company Secretary**

Encl: As above



Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the listed entity - **L17119GJ1931PLC000093**
2. Name of the listed entity - **Arvind Limited**
3. Year of incorporation - **1931**
4. Registered office address - **Naroda Road, Ahmedabad-380025, Gujarat, India**
5. Corporate address - **Naroda Road, Ahmedabad-380025, Gujarat, India**
6. E-mail - **sustainability@arvind.in**
7. Telephone - **79682 68000**
8. Website - **<http://www.arvind.com/>**
9. Financial year for which reporting is being done - **FY2023-24**
10. Name of the stock exchange(s) where shares are listed - **NSE & BSE Limited**
11. Paid-up capital - **2,61,63,04,740**
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report -
 - (i) **Mr. Jayesh Shah - Whole Time Director & Group CFO**
E-mail: jayesh.shah@arvind.in
 - (ii) **Mr. Abhishek Bansal - Vice President - Corporate Sustainability**
E-mail: abhishek.bansal@arvind.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: Intertek India Pvt. Ltd.
15. Type of assurance obtained: Limited Assurance

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Manufacturing	Textile, leather and other apparel products	98%

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

S. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Fabrics	13131	79%
2	Advanced Material	32902, 23102	18%

III. Operations

18. No. of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	12	6	18
International	0	3	3

19. Markets served by the entity:

- a. Number of locations

Location	Number
National (No. of States)	14
International (No. of Countries)	62

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

In the reporting year, the contribution of exports is 40%.

- c. A brief on types of customers:

Considering the nature of business, we deal with customers from multiple geographies. Our customers include wholesalers, brands and retailers.

IV. Employees

20. Details as at the end of the financial year:

- a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	2727	2462	90%	265	10%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total Employees (D + E)	2727	2462	90%	265	10%
WORKERS						
4	Permanent (F)	21872	13117	60%	8755	40%
5	Other than Permanent (G)	6789	6728	99%	61	1%
6	Total Workers (F + G)	28661	19845	69%	8816	31%

- b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	7	5	71%	2	29%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total Differently Abled Employees (D + E)	7	5	71%	2	29%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	101	81	80%	20	20%
5	Other than Permanent (G)	30	30	100%	0	0%
6	Total Differently Abled Workers (F + G)	131	111	85%	20	15%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	9	1	11%
Key Management Personnel	6	0	0%

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

	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	18	24	18	16	18	17	20	36	22
Permanent Workers	49	72	62	68	98	86	74	111	96

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

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

The list of holding / subsidiary / associate companies / joint ventures along with % of shareholding is mentioned on Page 354 of the annual report. We do not participate in the business responsibility initiatives of these entities.

VI. CSR Details

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

(ii) Turnover (in ₹): **7100 Crore**

(iii) Net worth (in ₹): 3442 Crore. The average net profit of the Company is ₹ 278.29 crore. **Two percent of the net profit, i.e. 5.57 crore, was the CSR obligation and we have spent 5.57 Crore for fulfilling the same.**

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Community	Yes, Grievance redressal forms that	0	0		0	0	
Investors (other than shareholders)	part of the Whistle Blower Policy. Any grievance should	0	0		0	0	
Shareholders	be reported on the Ethics portal. The	16	0		16	0	
Employee & Workers	link to the portal is: https://www.arvind.ethicshelpline.in/portal/en/home	4	0		7	0	
Customers	https://www.arvind.com/sites/default/files/field_policy_file/Whistle%20Blower%20Policy_n.pdf	0	0		0	0	
Value Chain Partners (Supplier, Distributor, Media, Government Agencies)		2	1		1	0	
Other (Please Specify)		9	0		5	0	Anonymous Complaint

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

Below are the material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to us, the rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Sustainable Fibres	Opportunity and Risk	<p><u>Risk:</u> Fibres are a key raw material for us; we are majorly dependent on cotton.</p> <p>The production and sourcing of conventional fibre contribute to both environmental and social impacts.</p> <p>Additionally, there is increased stakeholder concern about the sustainability of the products.</p> <p><u>Opportunity:</u> Sustainable sourcing will enable us to reduce our environmental and social impacts as well as provide us an opportunity to integrate sustainability in the product design.</p>	<p>Sourcing from sustainable sources and implementing in-house sustainable cotton projects to develop own supply of sustainable cotton.</p> <p>Sourcing alternative natural fibres and recycled fibres.</p> <p>Engaging with suppliers to assess their performance in accordance to industry leading social and environmental certification standards. Also, supporting them to increase their performance.</p>	<p><u>Positive:</u> Increased revenue due to demand for lower emission products.</p> <p>Efficient control over operating expense due to increased reliability of supply chain.</p> <p><u>Negative:</u> As mentioned in the rationale, due to shifting consumer preference and increased stakeholder concern about sustainable products the demand of conventional products may reduce.</p>
2	Water Use and Management	Opportunity and Risk	<p><u>Risk:</u> Increased water consumption and constrained water supply are among the most critical global risks. Considering our huge dependency on water for the viability of our operations, we have identified it as a material risk for us.</p> <p><u>Opportunity:</u> Our customers have made commitments to reduce their water use; thus adopting water saving practices will give us an edge and make us a preferred partner for our customers</p>	<p>Arvind has a two-pronged approach towards water management which includes investing in technologies and management practices to reduce water usage in textile dyeing and processing, and also to focus on eliminating fresh water use by moving to recycled sources.</p>	<p><u>Positive:</u> Initially there will be additional cost to adopt new technologies. However in the long run, it will shield us from water price and availability issues. Thus helping maintain a control over our operating expenses.</p> <p><u>Negative:</u> Increased production cost due to change in input prices of water, driven by water availability and quality issues.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Energy Management	Opportunity and Risk	<p>Risk: While energy contributes to the growth of textile and apparel industry, resulting emissions are a dampener for environmental health. Increasing demand of textile and apparels in the world, followed by increased production is the cause of higher GHG emissions.</p> <p>Opportunity: Improving upon the energy efficiency and increasing renewable usage will support us in cutting down the energy expenses and achievement of pertinent emission reduction commitments.</p>	<p>We have developed an energy policy to continually improve the energy performance, flatten our energy demand curve and reduce our carbon footprint.</p> <p>Industry best practices like ISO 50001 energy management systems have been implemented in our major operational sites.</p> <p>We are also engaged in increasing renewable energy uptake in our energy mix.</p>	<p>Positive: Initially there will be additional cost to adopt new technologies, however in the long run it will shield us from fossil fuel price increase.</p> <p>Negative: Increased production cost due to change in input prices of fossil fuels.</p>
4	Chemical Management	Opportunity and Risk	<p>Risk: Shifting consumer preference towards safe & sustainable products.</p> <p>Additionally, the regulatory environment is getting more stringent on the sustainability aspects of chemicals and its associated impacts.</p> <p>Opportunity: To become the customer's preferred brand pioneering in manufacturing safe, sustainable products while adhering to all regulatory compliances.</p>	<p>We are the first textile mill globally to join the Zero Discharge of Hazardous Chemicals (ZDHC) programme in 2016.</p> <p>We are engaged with our customers for the elimination of hazardous chemicals from the value chain and to implement safer chemistry practices.</p>	<p>Positive: Reputational benefit resulting in increased demand for goods/services.</p> <p>Increased revenue due to better competitive position to reflect shifting consumer preferences.</p> <p>Negative: Reduced revenue from decreased demand of goods and services.</p>
5	People	Opportunity and Risk	<p>Risk: Reputational risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee & workers.</p> <p>Opportunity: By addressing the above risks we are securing our social license to operate and representing ourselves as a socially responsible organisation.</p>	<p>We have identified the potential hazards and associated risks across our facility and integrating them into SOPs.</p> <p>We have adopted various social compliance certifications like WRAP, SA 8000 and GOTS in operating sites.</p>	<p>Positive: While ensuring our people's prosperity in consideration, we seek to improve employee satisfaction, better retention and lowering cost of management.</p> <p>Negative: Reduced revenue due to negative impact on workforce.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section helps us demonstrate our structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Policy and management processes

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Policy and management processes										
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
c. Web Link of the Policies, if available	https://www.arvind.com/sites/default/files/field_policy_file/Policy%20for%20Determination%20of%20Materiality%20of%20Event.pdf	https://www.arvind.com/sites/default/files/field_policy_file/ESG%20Policy-Arvind%20Ltd_2022-23_SR.pdf	https://www.arvind.com/sites/default/files/field_policy_file/ESG%20Policy-Arvind%20Ltd_2022-23_SR.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Fair%20Disclosure%20of%20Unpublished%20Price%20Sensitive%20Information.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Supplier%20Code%20of%20Conduct_V2.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Arvind%20Ltd%20Water%20Policy.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Arvind%20Ethical%20Marketing%20Policy-Arvind%20Ltd_2022-23_SR.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Arvind%20Advertising%20Policy.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Arvind%20Ethical%20Marketing%20and%20Advertising%20Policy.pdf	https://www.arvind.com/sites/default/files/field_policy_file/Arvind%20Ethical%20Marketing%20and%20Advertising%20Policy.pdf

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SA 8000	GOTS, OCS, GRS, RCS, Oeko-Tex, ZDHC, ISO 14001, ISO 50001, ISO 45001:2018	GOTS, GRS, ZDHC, WRAP, SA 8000, Sedex, ISO 45001:2018	Better Cotton Initiative, Fair For Life	SA 8000, WRAP, Sedex, GRS, GOTS, Fair For Life, Better Cotton Initiative, Oeko-Tex, Chemistry Framework	ISO 14001, ZDHC, ROC, NOP/NPOP, ISO 50001, REACH, Levi's Screened Chemistry Framework	-	-	ISO 9001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Commitment: We commit that our conduct will be Ethical, Transparent and Accountable in accordance with our policies.	Target: By 2025, 50% of our sourced cotton will be sustainable in nature.	Target: 100% of chemicals will be compliant with ZDHC MRSL by 2025 Commitment: 100% of employees and workers will continue to be covered by health insurance	Target: 50% of sustainable cotton will be sourced from small and medium holder cotton farmers by 2025 Target: 100% of our facilities will use zero freshwater for manufacturing operations by 2025.	Target: 100% of our facilities will be compliant according to internationally recognised social standard by 2025.	Target: By 2025, 40% renewable energy will be used for business operations Commitment: We are committed to setting net-zero targets including long-term science based target.	Commitment: We commit that our engagement will be in a responsible manner and in accordance with Arvind's Code of Conduct.	Commitment: We commit to investing the CSR funds for the upliftment of people who are vulnerable and marginalised.	Commitment: We will educate all our customers on safe, responsible and proper disposal of products. We also commit to educating our customers to help them avoid misleading claims.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	-	87% of the cotton sourced in this FY was sustainable. We have achieved the target and will strive to increase or maintain this level.	An average 98% of the used chemicals in our manufacturing facility were complaint to ZDHC MRSL.	87% of the cotton sourced in this FY was sourced from small and medium holder farmers. 100% of our facility are using zero freshwater for manufacturing operations.	100% of our facilities are compliant.	43% of the energy currently used is renewable.	-	-	-

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Refer to the 'Message from the Chairmen & Managing Director' on page 4 of the Annual Report.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr. Jayesh K. Shah Whole Time Director & Group CFO DIN:00008349</p> <p>Mr. Punit S. Lalbhai Vice Chairman</p> <p>Mr. Abhishek Bansal Vice President - Corporate Sustainability</p>
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>The ESG Committee is responsible for decision-making on sustainability related issues. The Executive Director, Whole-time Director, and Independent Director are members of the ESG Committee.</p> <p>As part of our Enterprise Risk Management framework, joint assessments are carried by the Vice President - Corporate Sustainability and the Head of Management Assurance. These joint assessments focus on the environmental and social issues, how these issues impact the continuity of the business and the way forward to deal with them. The details of these assessments are discussed in the ESG committee meetings for decision-making.</p>

10. Details of Review of NGRBCs by the Company:

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

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

Yes, the assessment were conducted by various agencies. The name of some of them are: Control Union, Intertek, Leadership & Sustainability, UBS, etc. Apart from this our customers i.e. retail brands also assign third-party agencies to conduct assessment of our policies and procedures.

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: Not applicable as all 'yes' in question (1) above

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

At Arvind, our governance is built on the foundation of strong ethics, progressive policies and robust processes. Consistent high standards of transparency and accountability have helped us win shareholder trust and fulfil our responsibility towards the environment and our host communities.

Essential Indicators

- Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	-	-	-
Key Managerial Personnel	-	-	-
Employees other than BoD and KMPs	71	The workforce was trained on various sub-topics related to Principle 5 such as elimination of unacceptable labour practices like child labour, skill development, POSHA, etc.	77%
Workers	78	The workforce was trained on various sub-topics related to Principle 2, Principle 3, Principle 5 and Principle 6. Some the topics include reuse, recycling, equal opportunities, non-discrimination, grievance redressal, elimination of unacceptable labour practices like child labour, skill development, POSHA, first aid, fire safety, usage of PPE, environment management systems, chemical handling & usage, code of conduct etc.	100%

- Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred (Yes/No)
Penalty/Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding Fee	-	-	0	-	-

	NGRBC Principle	Name of the regulatory / enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred (Yes/No)
Imprisonment	-	-	0	-	-
Punishment	-	-	0	-	-

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
-	-

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

Yes, the anti-corruption and anti-bribery are part of the Code of Conduct and the ESG Policy of the organisation. The policies can be viewed at: <https://www.arvind.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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2023-24 Current Financial Year		FY 2022-23 Previous Financial year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the previous financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0			

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

Not Applicable

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial year
Number of days of account payables	134	96

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchased	Purchases from trading houses as % of total purchases	0%	0%
	Number of trading houses where purchases are made from	9	14
	Purchase from top 10 trading houses as % of total purchases from trading houses	100%	99%
Concentration of Sales	Sales to dealers / distributors as % of total sales	24%	17%
	Number of dealers / distributors to whom sales are made	2555	2081
	Sales to top 10 dealers / distributors as a % of total sales to dealers / distributors	32%	25%
Share of RPTs in	Purchase (Purchases with related parties / Total Purchase)	5%	4%
	Sales (Sales to related parties / total sales)	5%	4%
	Loans & Advances (Loans & Advances given to related parties / Total loans and advances)	99%	54%
	Investment (Investment in related parties / Total Investment made)	70%	67%

Leadership Indicators

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

Currently, we do not have well-defined principle-wise training programmes for our value chain partners. However, we continuously engage with them through various mediums and have extended our company's responsible practices through our Supplier Code of Conduct which guides them on the broader topics of labour and human rights, EHS, business integrity, reporting of unethical practices, etc. The Supplier Code of Conduct can be accessed here: <https://www.arvind.com/corporate-governance>

Total number of awareness programmes held	Topics/Principle covered under the training	%age of value chain partners covered) by value of business done with such partners) under the awareness programmes
-	-	-

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

Yes, we have a Code of Conduct for Directors and Senior Management Personnel. Each Board Member or Senior Management Personnel should endeavour to avoid having his or her private interests interfere with (i) the interests of the Company or (ii) his or her ability to perform his or her duties and responsibilities objectively and effectively. Board Members and Senior Management Personnel should avoid receiving or permitting members of their immediate family to receive, improper personal benefits from the Company including loans from or guarantees of obligations by the Company. A Board Member should make a full disclosure to the entire Board of any transaction or relationship that such a Board Member reasonably expects could give rise to an actual conflict of interest with the Company and seek the Board's authorisation to pursue such transactions or relationships.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

Our sustainable sourcing approach, R&D efforts, product innovations, recycling initiatives and responsible waste disposal help us in ensuring product sustainability across the life cycle. This is in line with our commitment to the community and the environment.

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0%	75%	Arvind's R&D practice contributes to increased efficiency of operations and product sustainability, which creates a trickle-down effect along the value chain in terms of creating environmental and social impacts. However, we are yet to measure technology or innovation-wise environmental and social impacts.
CAPEX	20%	20%	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
 We at Arvind, believe that sustainability when systematically embedded at source gets cascaded throughout the operations and the value chain. As mentioned earlier, sustainable sourcing is a material issue for us. For the same, we have integrated sustainable sourcing into our business.

Since cotton is our key raw material, we are actively engaging with around 75,000 farmers for capacity building and procurement of cotton through our nominated ginners. Apart from this, we are also sourcing yarns made out of recycled and alternate natural fibres.

The other major raw material that we source is Dyes & Chemicals. For that, we are opting for GOTS and ZDHC MRSL compliant chemicals in our manufacturing sites. We are also engaged with numerous multi-stakeholder institutions like Textile Exchange, Zero Discharge of Hazardous Chemicals, etc. to bolster our sustainable sourcing strategies.

- b. If yes, what percentage of inputs were sourced sustainably?
 55%

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.

As part of our commitment to sustainability and environmental responsibility, Arvind Limited has implemented comprehensive processes to safely reclaim, reuse, recycle, and dispose of products at the end of their life cycle in which waste is collected and responsibly disposed in accordance with the regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB) for different waste categories,

- a) **Plastics (including packaging)**
Collection and Segregation: Plastic waste is segregated before storing.
Reuse: Any plastic waste which can be re-used internally is firstly reused, if they can't be reused, it is sent to government approved recyclers for recycling.

- b) **E-waste**
Collection: The e-waste is collected through the IT department, as they are responsible for managing all assets. When the IT assets are collected, all the data is wiped off before sending it for disposal or recycling.

Authorized Disposal: We responsibly dispose off our e-waste by selling it to certified e-waste management companies.

c) Hazardous Waste

Identification and Segregation: Our trained employees meticulously identify hazardous waste to ensure proper separation and collection.

Safe Storage: Hazardous waste is stored in designated areas following strict safety protocols like separate storage, covered sheds, etc.

Certified Disposal: The waste disposal follows strict government guidelines to minimize environmental impact.

d) Other Waste

Waste Segregation: In addition to the waste categories mentioned above, any other waste is also kept separately through comprehensive segregation of organic, inorganic, and non-hazardous waste.

Organic Waste Management: To maximize resource recovery, we convert our organic and food waste into clean energy by utilizing it in the biogas plant for biogas generation.

Recycling Non-organic Waste: To contribute to a circular economy, we sell recyclable materials like scrap metal, used oil etc. to facilities specializing in their reuse or recycling.

Arvind Limited continuously reviews and updates our waste management processes to incorporate best practices being followed by the industry. We also conduct training and awareness session to ensure proper waste management.

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.

We comply with the applicable norms.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide web link
13131	Fabric	18%	LCA conducted for Denim Fabric with the system boundary of Cradle to Gate	Yes	No
-	Cotton	It is a key raw material since it is used in majority of the textile fabrics we manufacture.	Cradle to Gate i.e. from cultivation of cotton until farm gate	Yes	Yes https://link.springer.com/chapter/10.1007/978-3-319-66981-6_8

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

Name of Product / Service	Description of the risk / concern	Action Taken
Denim Fabric	No significant environmental concerns were identified. However it was identified that Electricity and Steam are the major contributors of the environmental impact.	Increased the use of renewable energy sources for steam generation. Increased our sourcing of electricity from renewable sources. Switched to consuming recycled water instead of ground water for the manufacturing processes.
Cotton	Cultivation of cotton using conventional practices has more environmental impact in comparison to cotton cultivated through Organic or Better Cotton practices.	Increased our engagement with farmers to build their capacity on Organic and Better Cotton practices. Increased the sourcing of sustainable cotton.

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Recycled or Reused Material	3%	2%

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including Packaging) ¹	0	783.3	0	0	547.7	0
E-Waste ¹	0	5.8	0	0	3.3	0
Hazardous Waste ²	0	883.8	7366	0	723.4	5533.6
Other Waste ³	18837.0		0	21610.1		0

1: Plastic & E-waste are collected by authorised collectors for safe recycling.

2: Hazardous waste is safely disposed of by the authorised collectors.

3: Other waste, which constitutes hard, soft and chindi waste that results from various production activities as well as metal, rubber, paper and glass waste. All these waste are majorly recycled only some part of it is reused.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	-

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

At Arvind, we empower our employees by providing a happy workspace, friendly policies, learning opportunities and growth options, thereby creating an environment where they can achieve their personal and professional goals.

Essential Indicators

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

Category Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2,462	2,462	100%	2,462	100%	0	0%	2,462	100%	325	%
Female	265	265	100%	265	100%	265	100%	0	0%	84	%
Total	2,727	2,727	100%	2,727	100%	265	10%	2,462	90%	409	%
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	13,117	13,117	100%	13,117	100%	0	0%	13,117	100%	0	0%
Female	8,755	8,755	100%	8,755	100%	8,755	100%	0	0%	8,751	100%
Total	21,872	21,872	100%	21,872	100%	8,755	40%	13,117	60%	8,751	100%
Other than Permanent employees											
Male	6,728	6,149	91%	6,716	100%	0	0%	28	0%	0	0%
Female	61	55	90%	58	95%	48	79%	0	0%	45	74%
Total	6,789	6,204	91%	6,774	100%	48	1%	28	0%	45	1%

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

	FY 2023-24 Current Financial year	FY 2022-23 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.1%	Not Available

Note: Only insurance expenses are included in this.

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

	FY 2023-24 Current Financial year			FY 2022-23 Previous Financial year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100.00	100%	Yes
Gratuity	100%	100%	Yes	100.00	100%	Yes
ESI ¹	4%	100%	Yes	4%	100%	Yes
Others – please specify						

1: All the employees and workers who are eligible for ESIC are covered.

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 step is being taken by the entity in this regard.

Presently, we are compliant for certain disabilities. For all our new projects, the blueprints will be subjected to an assessment by the relevant authority and it will be compliant according to the Act.

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.

Arvind ensures that the employees are treated fairly and with equality, regardless of their race, sex, or disability. All the employees have equal chance to apply for any internal job postings or promotions, and training opportunities at the workplace. For details refer to our opportunity & non-discrimination policy available at <https://www.arvind.com/our-people>.

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	0	0	0	0
Female	0	90	6.25	0
Total	0	90	6.25	0

Note: All the employees that took parental leave returned to work.

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.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes, we have a grievance website and also boxes are installed in the premises. For more details, refer to Transparency and Disclosures Compliances section of Business Responsibility and Sustainability Report.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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						
Male	2,462	0	0%	2,291	0	0%
Female	265	0	0%	200	0	0%
Total Permanent Workers						
Male	13,117	3,324	25%	6,393	3,473	46%
Female	8,755	59	1%	8,148	60	1%

Note: Employees are not part of any association or union, the given figures are for workers only.

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	2,462	0	0%	326	9%	2,291	173	8%	282	12%
Female	265	0	0%	38	14%	200	23	12%	35	18%
Total	2,727	0	0%	364	13%	2,491	196	8%	317	13%
Workers										
Male	13,117	4,629	35%	1,825	14%	6,393	3,603	56%	1,376	22%
Female	8,755	6,616	76%	3,927	45%	8,148	6,941	85%	3,824	47%
Total	21,872	11,245	51%	5,752	26%	14,541	10,544	73%	5,200	36%

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2,462	2,203	89%	2,291	2,050	89%
Female	265	209	79%	200	157	79%
Total	2,727	2,412	88%	2,491	2,207	89%
Workers						
Male	13,117	12,596	96%	6,393	6,066	95%
Female	8,755	8,755	100%	8,148	6,915	85%
Total	21,872	21,351	98%	14,541	12,981	89%

Note: As per the policy, employees who have joined on or before 30th September of the financial year are considered for 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 of such system?
Yes, Arvind has group-wide Safety, Health & Environment (SHE) policy which endeavours to create safe and healthy working environment at all our facilities.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
We follow the Hazard Identification and Risk Assessment (HIRA) framework for identifying work-related hazards and risk assessment. This framework helps us in carrying out systematic identification of potential risks, evaluate existing safeguards available to control these risks and develop additional control measures to reduce the risk to acceptable level.
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
Yes, we have a process in place and it is included in the Occupational Health and Safety Procedures Manual. Additionally, we conduct trainings, mock drills, safety talks and seminars for raising awareness of the workers.
- d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
The workers and employees are covered for health and accidental insurance. Additionally, we also have 24 hours availability of ambulance and basic paramedical services within our operations premises.

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.00	2.64
Total recordable work-related injuries	Employees	0	0
	Workers	210	165
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

As per our policies, safety of individuals overrides all production targets. We believe that occupational illness as well as safety and environmental incidents are preventable. Our facilities undergo audits both internal and external to ensure a safe and healthy work place.

As part of our health and safety initiatives, we have put in place various measures in our facilities, a few of which are listed below:

1. To reduce the exposure to industry prevalent, irreversible but notifiable diseases like byssinosis and hearing loss, we have put adequate precautions like periodic health check-ups and preventive measures like lubrication of machinery, putting false ceiling in our operational sites, provision of ear muffs & PPEs etc.
2. To reduce the exposure to fire-related hazards, we have placed pressurised fire protection and related systems at strategic locations to deal with any fire-related incidents.

We ensure that regular trainings, mock drills, safety talks and seminars are delivered to our employees and workers to raise their awareness on emergency safety management topics.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	6	0	0	5	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No significant risks or concerns were highlighted in the assessment.

Leadership Indicators

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

Yes, we provide wide range of benefits like term life insurance, EDLI, death benefit voluntary contribution, and COVID care programme (in case of death of individual due to COVID)

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

We ensure that all statutory dues have been deducted and deposited by our value chain partners in accordance with applicable laws and regulations. The internal audit and tax team overlooks the entire process. We have mentioned this as part of our Supplier Code of Conduct and all suppliers need to abide by it. Link to our Supplier Code of Conduct (<https://www.arvind.com/corporate-governance>)

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

	Total no. of affected employees/ workers		No. of employees/workers that have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	0	0	0
Workers	1	0	0	0

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

Yes.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices Working conditions	Our employees conduct visits of the suppliers from time to time. However, we have not conducted any assessment directly. As mentioned in our Supplier Code of Conduct, we expect our value chain partners to strictly adhere to health, safety, labour and human rights protocols. The compliance of the same is demonstrated through various national and international standards certification held by the suppliers like GOTS, ZDHC, OCS, ISO 45001, SA 8000, Fairtrade, etc.

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

Not Applicable

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

We share a relationship based on mutual trust and consistent engagement with our internal and external stakeholders. Our comprehensive engagement mechanism enables us to understand their expectations and accordingly streamline our policies, processes and products.

Essential Indicators

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

For our diverse stakeholders with varied interests across the capitals, it is inherently important for us to understand their expectations and integrate those into our business strategy. For this purpose, we collaborated with Ernst & Young LLP for a structured identification of the stakeholder groups. The findings were based on various parameters that impact the sustainability of business such as dependency, responsibility, tension and influence.

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

Stakeholder group	Whether identified as vulnerable and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	One to one with key customers, through virtual meets, B2B portals and during customer visits to our manufacturing sites.	Continuous engagement throughout the year	We intend to develop a sustained and long-term relationship with our customers. We engage with them to better understand their expectations, sustainability needs and act on fulfilling those with our offerings.
Investors	No	Public disclosures like annual reports, quarterly financial performances on websites, newspapers and published accounts. In-depth discussions during analyst meets & investor presentations.	Quarterly	Understand their concerns and expectations, and also their perceptions about sustainability & ESG risks.
Employees and Workers	No	Internal training programmes, structured interactive appraisal process, reward & recognition programmes.	As per planned activities	It helps to share organisation's vision, goals, and expectations. It also enables us to better understand employees' career ambitions, job satisfaction, and development perspectives.

Stakeholder group	Whether identified as vulnerable and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Community	No	Activities by institutions promoted or partnered by us e.g., NLRDP and SHARDA Trust. Also through Industrial Relations department.	As per planned activities	Building sustainable cohesive community relations and positively impacting the quality of life of the local community.
Media	No	Media interaction is carried out through announcements, events, visits, conferences, etc.	As per planned activities & requirements	We communicate key developments, milestone events, and our growth perspective. It also enables us to build larger outreach and better narrative for key initiatives.
Government agencies	No	By participation in industry forums, submission of compliance documents and meetings.	As required for compliance and as per available opportunities.	We consider this as an opportunity to understand the changing compliance and regulatory landscape, and discuss on opportunities to collaborate on pressing issues.
Suppliers	No	Our procurement and sourcing team interacts with the suppliers on a periodic basis. Likewise, we also engage with them during training programmes and workshops.	As per planned activities and business requirements.	It enables us to understand mutual expectations and needs, especially with regard to quality, cost, timely delivery, growth plans and sharing of best practices.

Leadership Indicators

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

The consultation between the stakeholders and the Board is internalised in the management process by delegating this process. The Board of Directors at Arvind has constituted various Board Committees – Stakeholder’s Relationship Committee; Environmental, Social and Governance Committee, etc. Meetings of these Committees are convened by the respective Committee Chairman/ Company Secretary. The various Board Committees receive their inputs based on interactions between the stakeholders and our various departments. These departments engage with the stakeholders as mentioned in Question 2 of Principle 4. The feedback of these discussions is provided to the Board by placing the meeting minutes of these Committees before the Directors for their perusal and noting.

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

Yes, the environmental and social topics identification was done in tandem with the stakeholder identification carried out as mentioned in Question 1 of Principle 4. During this assessment, key material issues were identified by us. For managing these issues, we have incorporated various policies & procedures, and implemented various initiatives.

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

NA

PRINCIPLE 5: Businesses should respect and promote human rights

Upholding the principles of Human Rights, in letter and in spirit, forms the bedrock of our organisation. We are an equal opportunity employer and strictly adhere to the policy of non-discrimination.

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 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	2727	1797	66%	2491	775	31%
Other permanent	0	0	0%	0	0	0%
Total Employees	2727	1797	66%	2491	775	31%
Workers						
Permanent	21872	11865	54%	14541	8707	60%
Other permanent	6789	2887	43%	8041	3127	39%
Total Workers	28661	14,752	51%	22582	11834	52%

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	2,462	0	0%	2,462	100%	2291	0	0%	2291	100%
Female	265	0	0%	265	100%	200	0	0%	200	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	13117	5771	44%	7346	56%	6393	1039	16%	5354	84%
Female	8755	3064	35%	5691	65%	8148	4510	55%	3638	45%
Other than Permanent										
Male	6728	2069	31%	4659	69%	7942	2163	27%	5779	73%
Female	61	52	85%	9	15%	99	95	96%	4	4%

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	8	131666	1	75833
Key Managerial Personnel (KMP)	7	43,44,035	0	0
Employees other than BoD and KMP	2,451	37,650	264	26,034
Workers	13,117	9,795	8,755	11,356

*Note: All median salaries mentioned above are on monthly basis. The number of KMP is 7, as Mr. Krunal Bhatt joined in February 2024, before that Mr. R.V. Bhimani was the Company Secretary

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

	FY 2023-24 Current Financial year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	41%	NA

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

Yes

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

Grievances related to Human rights impacts or issues at Arvind are addressed via the Whistle Blower Committee and/or the Internal Grievance Redressal Body depending upon the nature of the matter. Any such grievance can be posted through Arvind's Ethics Helpline portal - (<https://www.arvind.ethicshelpline.in/portal/en/home>)

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	-	3	0	-
Discrimination at workplace	0	0	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labour/Involuntary labour	0	0	-	0	0	-
Wages	2	0	-	0	0	-

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

	FY 2023-24 Current Financial year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	3
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
For handling the complaints of discrimination, harassment or any other complaint under the scope of the Whistle Blower and POSH Policies, the identification of the complainant is kept confidential. Further every internal and external stakeholder has set obligations to follow, to prevent the adverse consequences to the complainant by adhering to the following mechanism (for more details refer to the Whistle Blower and POSH policies:

- a. Ensure that the complainant is not victimised for doing so, and is adequately protected against any such incident.
- b. Treat victimisation as a serious matter including initiating disciplinary action on such person/(s) that subjects or threatens to subject the other person to any detriment.
- c. Ensure complete confidentiality by,
 - o Maintaining complete confidentiality / secrecy of the matter
 - o Not discussing the matter in any informal / social gatherings / meetings
 - o Discussing only to the extent or with the persons required for the purpose of completing the process and investigations
 - o Not keeping the papers unattended anywhere at any time
 - o Keeping the electronic mails / files under password

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

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others	100%

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

No such significant risk has been identified during the assessment.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints.
Not applicable as no such modifications has been introduced in the current reporting year.

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

At Arvind, we believe that it is of utmost importance to undertake our business with honesty and integrity while ensuring a safe and conducive work environment for everyone, free of discrimination and harassment. We are committed to uphold and respect human rights across all our operations and businesses, and are guided by the fundamental principles of human rights, such as those enumerated in the United Nations Universal Declaration of Human Rights and the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work ('ILO Declaration'). Our commitment towards these fundamental principles is reflected in our Code of Conduct and actions towards our employees, suppliers, clients and communities.

Furthermore, we are also complaint according to various national and international certifications like SA 8000, WRAP (Worldwide Responsible Apparel Production), SEDEX, ISO 45001, etc., for better and safe work practices across all our facilities.

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

Presently, we are compliant for certain disabilities. For all our new projects, the blueprints will be subjected to an audit by the relevant authority and it will be compliant according to the act.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	-
Child Labour	-
Forced Labour / Involuntary Labour	-
Wages	-
Others - please specify	-

No assessment was conducted.

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

No assessment was conducted.

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

We understand that clean air, fresh water and rich biodiversity are critical for the existence of life on planet earth. By improving energy efficiency, increasing renewables in the energy mix, minimising waste and maximising water recycling, we are helping reduce the burden on the environment.

Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	363.05 TJ	170.94 TJ
Total fuel consumption (B)	3864.84 TJ	1155.32 TJ
Energy consumption through other sources (C)	0 TJ	0 TJ
Total energy consumed from renewable sources (A+B+C)	4227.89 TJ	1326.27 TJ
From non-renewable sources		
Total electricity consumption (D)	1238.8 TJ	1206.51 TJ
Total fuel consumption (E)	4304.5 TJ	3824.62 TJ
Energy consumption through other sources (F)	0 TJ	0 TJ
Total energy consumed from non-renewable sources (D+E+F)	5543.41 TJ	5031.13 TJ
Total energy consumed (A+B+C+D+E+F)	9771.30 TJ	6357.40
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	1.37676E-07	8.23E-08
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	6.01679E-09	3.60E-09
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity		

*Purchasing power parity (PPP) conversion factor for GDP allows for comparisons of GDP volume and expenditure components by adjusting for price level differences between countries. According to OECD data, India's PPP conversion factor for GDP in 2022 is 22.88 LCU per international dollar available at <https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>

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

Yes, Intertek India Pvt. Ltd.

- 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.

Two of our facilities were identified as designated consumers (DCs) under the Perform, Achieve and Trade (PAT) scheme of the Government of India. For both the facilities, the target is achieved.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1221755.8	1143847.69
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	1281942	1556629
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2503697.8	2700477.18
Total volume of water consumption (in kilolitres)	2482184	2547944.18
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000034	0.000032
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1.52775E-06	1.44187E-06
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

1: Third party water includes both domestic and treated water received from local municipality

2: Other category constitutes the waste water received from municipality

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

Yes, Intertek India Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – Primary and Secondary Treatment	21513.7	152533
(v) Others –		
- No treatment	0	0
- With treatment – Primary and Secondary Treatment	0	0
Total water discharged (in kilolitres)	21513.7	152533

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

Yes, Intertek India Pvt. Ltd.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. Of our 12 facilities, only two facilities does not have a ZLD, however they have RO installed along with conventional waste water treatment technology.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Tonne	349.59	301.16
SOx	Tonne	359.37	235.6
Particulate matter (PM)	Tonne	79.95	56.51
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

For each parameter, The data reported above is the sum of emissions by all the units.

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

Yes, Intertek India Pvt. Ltd.

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

Parameter	Unit	FY 2023- 24 (Current Financial Year)	FY 2022- 23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	418910.94	365935.12
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	174369.54	166644.06
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO2 equivalent/ rupee of turnover	8.36E-06	6.90E-06
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)		3.65154E-07	3.01385E-07
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	

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

Yes, Intertek India Pvt. Ltd.

8. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.

We are engaged in various GHG reduction activities and projects. A few of those are listed below:

- a. Strengthening and scaling a backward supply chain of biomass to reduce the use of fossil-fuel based energy sources
- b. Increasing the use of biomass in our current energy mix
- c. Installation of a new biomass fired boiler to reduce our dependence on coal
- d. Increasing our uptake of renewable electricity by commissioning solar wind hybrid plant

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	783.3	547.74
E-waste (B)	5.8	3.3
Bio-medical waste (C)	0.0	0.0
Construction and demolition waste (D)	0.0	0.0
Battery waste (E)	0.0	0.0
Radioactive waste (F)	0.0	0.0
Other Hazardous waste (G) - ETP Sludge	7366	5533.62
Other Hazardous waste (G) - Empty Chemical Container and Bag	883.8	723.45
Other Non-hazardous waste generated (H) - Glass	0.0	0.0
Other Non-hazardous waste generated (H) - Paper	605.8	491.58
Other Non-hazardous waste generated (H) - Metal	631.0	885.18
Other Non-hazardous waste generated (H) - Wood	45.1	51.55
Other Non-hazardous waste generated (H) - Rubber	0.0	0.02
Other Non-hazardous waste generated (H) - Oil	2.4	2.15
Other Non-hazardous waste generated (H) - Textile Residue	18.1	32.41
Other Non-hazardous waste generated (H) - Packaging	1644.1	1522.54
Other Non-hazardous waste generated (H) - Mixed Waste	0.5	0.0
Other Non-hazardous waste generated (H) - Hard Soft Chindi	15892.9	18626.83
Total (A+B + C + D + E + F + G + H)	27878.78	28420.41
Waste intensity per rupee of turnover (total waste generated / revenue from operations)	3.92633E-07	3.68012E-07
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / revenue from operations adjusted for PPP)	1.71591E-08	1.6083E-08
Waste intensity in terms of physical output		
Waste intensity (optional) - the relevant metric may be selected by the entity		

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	20509.93	22884.6
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	20,509.93	22884.6
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	7,366.00	5,533.62
(iii) Other disposal operations	-	-
Total	7,366.00	5,533.62

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

Yes, Intertek India Pvt. Ltd.

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

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

To eliminate the usage of hazardous and toxic chemicals in our products, we are using GOTS and ZDHC MRSL complied chemicals in our operations. In addition to this, we have developed our own Arvind Manufacturing Restricted Substance List (AMRSL) for our suppliers.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	All of Arvind's operating facilities are located in premises which have the requisite building permits, including environmental approvals for carrying out the operations.		

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

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

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

Arvind is compliant with all applicable laws and regulations across the sites in which we operate.

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

Leadership Indicators

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

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

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

As per the WRI Aqueduct Water Risk Atlas, all our facilities are in water stressed region. Our manufacturing operations that contribute above 95% of our turnover i.e., denims, wovens and advanced materials are in Sabarmati basin of Gujarat, whereas our garment manufacturing operation are in Cauvery and Pennar basin. Since all the areas are in water stress, we have reported a combined figure:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1221755.8	1143847.69
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others (STP treated water)	1281942	2547944.18
Total volume of water withdrawal (in kilolitres)	2503697.8	2700477.18
Total volume of water consumption (in kilolitres)	2482184	2547944.18
Water intensity per thousand rupee of turnover (Water consumed / turnover)	0.000034	0.000032
Water intensity (optional) – the relevant metric may be selected by the entity	1.52775E-06	1.44187E-06
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(iv) Sent to third-parties		
- No treatment		0
- With treatment – primary and secondary treatment	21513.7	152533
(v) Others		
- No treatment	0	0
- With treatment – primary and secondary treatment	0	0
Total water discharged (in kilolitres)	21513.7	152533

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

Yes, Intertek India Pvt. Ltd.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 3 emissions per rupee of turnover	MT CO2 equivalent per rupee of turnover	NA	NA
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity		NA	NA

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

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not applicable.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Scaling up the uptake of biomass-based briquettes in our operations	We have developed a backward supply chain of briquettes from our farm operations, which ensures year around supply of clean and traceable biomass for fulfilling our energy requirements.	The initiative has assisted us on our vision to increase the clean energy mix in our operation. Under the current reporting year we have consumed 8142 MT which is a 24% increase from the consumption last year from our supply chain of biomass.
2	Installation of Biomass Boiler	We have replaced, a coal fired boiler with a biomass fired one.	This will help reduce our dependence of coal for Arvind Limited, and making one of our facilities eliminate coal from its operation by 2025.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.
No. However, we plan to develop the same in the coming years.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?
Cotton is our key raw material and our dependence on it is quite large owing to 80% of products being made from cotton. We have well understood the environmental impact that might occur if it is produced in an irresponsible manner which comprises of unsustainable use of agro chemicals, water and soil. Cotton produced under such practices contaminates the freshwater systems, degrades the soil quality, impact the health of biodiversity, farmers and nearby population. Upon recognising this issue and the need to scale the uptake of sustainable cotton, we initiated our engagement with farmers to build their capacity for sustainable agricultural practices. For more details, refer to Natural Capital chapter of the Integrated Annual Report FY 2023-24.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
Apart from the few suppliers who disclose on Higg FEM, we haven't directly assessed the environmental impacts of our value chain partners as of now.

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

The purpose of our participation in public policy advocacy is centred on ushering effective policies which are in the best interest of all stakeholders. Leveraging our vast experience and leadership position, we provide strategic insights and comprehensive inputs to the policy makers.

Essential Indicators

1. a. Number of affiliations with trade and industry chambers / associations.
We are affiliated with 12 industry chambers / associations, where we often take part in various dialogues across numerous channels of engagement.
- b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers /associations	Reach of trade and industry chambers / associations (State / National)
1	Sustainable Apparel Coalition	International
2	Fashion for Good	International
3	Better Cotton Initiative	International
4	Textile Exchange	International
5	Organic Cotton Accelerator	International
6	Confederation of Indian Textile Industry	National
7	Denim Manufacturers Association	National
8	Confederation of Indian Industry	National
9	The Cotton Textiles Export Promotion Council	State
10	Gujarat Chamber of Commerce & Industry	State

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable. No such corrective action was taken as we received no such adverse orders from regulatory authorities on any issue related to anti-competitive conduct.		

Leadership Indicators

- Details of public policy positions advocated by the entity:

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

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

At Arvind, we strive to ensure a better quality of life for the people while contributing towards a stronger economy. Our CSR initiatives and long-term projects are aimed at touching the lives of the marginalised and the disadvantaged sections of the society.

Essential Indicators

- 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 independent external agency (Y/N)	Results communicated in public domain (Y/N)	Relevant web link
No such project requiring SIA has been undertaken in the current or previous reporting year.					

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

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

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

We actively engage with the local community through various interactions and activities through Investor Relations Department, and through the institutions promoted and partnered by us. The receiving and redressing of any grievance by the local community is done in accordance to the Whistle Blower Policy. The community can post any grievance through Arvind's Ethics Helpline portal.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs / small producers	54%	3%
Sourced directly from within the district and neighbouring districts	98%	76%

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 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	39%	NA
Semi-urban	0%	NA
Urban	58%	NA
Metropolitan	3%	NA

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
As mentioned previously, no such project requiring SIA has been undertaken in the current or previous reporting year.	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Gujarat	Narmada	Under the Rural Development Project in Narmada district, we planned to increase the income of tribal families by establishing quality home stay facilities for tourists at rural homes. The project has been completed. However, we are still continuing our support through other group companies and partner organisations. 30.24 Lakhs
2	Gujarat	Narmada	A 16-seat IT-enabled vehicle equipped with HP computing and printing equipment is being used to provide digital training to tribal communities. The program aims to empower these communities with essential digital skills, enabling them to access new opportunities and bridge the digital divide. This bus trains around 720 students annually. 9.67 Lakh

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised / vulnerable groups? (Yes/No)
Yes, all our sustainable cotton procurement is from small and medium holder cotton farmers either directly or indirectly.
- (b) From which marginalised / vulnerable groups do you procure?
As mentioned above, we directly or indirectly procure from small and medium holder cotton farmers who fall under marginalised / vulnerable group.
- (c) What percentage of total procurement (by value) does it constitute?
30%

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

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

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

Name of authority	Brief of the Case	Corrective Action Taken
-	-	-

6. Details of beneficiaries of CSR Projects

For details refer to Annexure-B to Director's Report 2023-24 (CSR Report)

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

We develop innovative solutions based on market needs and customers' feedback. State-of-the-art plants, cutting-edge technology, robust processes, and comprehensive policies - all combine to create products that generate tremendous value for the customer.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Consumer complaints and feedback can be received through Arvind's Ethics Helpline Portal, or through consumer court. The complaints received through Ethics Helpline Portal are responded as per the Whistle Blower Policy whereas for consumer court related complaints, they are handled as per regulatory norms.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	We have not calculated this information.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Other	0	0		0	0	

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

	Number	Reasons for recall
Voluntary recalls	0	N.A.
Forced recalls	0	N.A.

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

Yes, Arvind has an Information Security and Data Privacy Policy. The purpose of this policy is to state the organisation's directive towards data confidentiality and to ensure adequate safeguards to prevent misuse or loss of information. Arvind has taken adequate precautions for the protection of data and has ensured that information related to its employees is secure. Appropriate controls are in place to prevent unauthorised disclosure or modification.

Under this policy, Cybersecurity Grievance Team has set a mechanism to handle such incidents once they are reported to the team. The policy also includes details of various security incidents that needs to be reported, and also has a Cybersecurity Incident Response Plan. The Response Plan has four major components which include: Preparation, Detection and Analysis, Response and Remediation, and Recovery.

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

No such incident related to the mentioned topics has been reported.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along with impact
- Percentage of data breaches involving personally identifiable information of customers
- Impact, if any, of the data breached

No instance of data breach has been reported.

Leadership Indicators

- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
The information can be accessed through our website, the link is <https://www.arvind.com>.
In addition to this we also have an internal portal for our customer where they can access the information about the products.
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
Not applicable, since we are a B2B business. We don't directly engage with the end consumers, as most of our interactions are with organisations such as brands & retailers. However, we engage with them to educate about our products.
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
Yes, as part of our ERP system, contact details such as email addresses and phone numbers are maintained. We can use this information to intimate them about any risk of disruption or discontinuation of services.
- Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
No