



Date: 03rd September, 2024

To, The Secretary, BSE Limited, P.J. Towers, Dalal Street, Mumbai- 400 001 Scrip Code: 539542	To, The Secretary, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandera (E), Mumbai – 400 051 Symbol: LUXIND
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Respected Sir/Madam,

Subject: Business Responsibility and Sustainability Report (FY 2023-24)

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

The aforesaid report is also available on the Company's website at www.luxinnerwear.com

This is for your information and records.

Thanking You
Yours faithfully,
For LUX INDUSTRIES LIMITED

Smita Mishra
(Company Secretary & Compliance Officer)
M.No: A26489

Encl. as above.

LUX INDUSTRIES LIMITED

ANNEXURE 'J' TO BOARD'S REPORT

Business Responsibility and Sustainability Reporting

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

1.	Corporate Identity Number (CIN) of the Company	L17309WB1995PLC073053
2.	Name of the Company	Lux Industries Limited
3.	Year of Incorporation	21-07-1995
4.	Registered Office address	39, Kali Krishna Tagore Street, Kolkata- 700 007
5.	Corporate Address	PS Srijan Tech Park, 10th Floor, DN-52, Sector-V, Salt Lake City, Kolkata- 700 091
6.	Email ID	cs@luxinnerwear.com
7.	Telephone	033 4040 2121
8.	Website	www.luxinnerwear.com
9.	Financial year of which Reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited (NSE)
11.	Paid Up Capital	₹6.26 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Mrs. Smita Mishra, Company Secretary & Compliance Officer Telephone no - 033-40402132 Mail id- cs@luxinnerwear.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosure under this report covers the standalone operations of Lux Industries Limited
14.	Name of assurance provider	-
15.	Type of assurance obtained	-

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	The Company is in manufacturing and selling knitted apparel, including hosiery products	Manufacturing of knitted apparel, including hosiery	100%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Knitted apparel, including hosiery products	14309	100%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	9	18	27
International	0	0	0

19. Markets served by the entity:

a. Number of locations:

Location	Number
National (No. of states)	28 States, 8 Union Territories
International (No. of countries)	47

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

Exports contribute 6% of the total turnover.

c. A brief on types of customers

The Company serves its customers through an extensive network of distributors. As one of the major organized brands in India's innerwear industry, the Company extensively markets its products through Multi Brand Outlets (MBOs) and Exclusive Brand Outlets (EBOs). Additionally, the Company exports to 47 countries, catering to both B2B and B2C customers. The Company is also increasing its outreach to customers directly through digital e-commerce platforms.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1601	1461	91%	140	9%
2.	Other than Permanent (E)	0	0	-	0	-
3.	Total Employees (D + E)	1601	1461	91%	140	9%
WORKERS						
4.	Permanent (F)	1763	1507	85%	256	15%
5.	Other than Permanent (G)	0	0	-	0	-
6.	Total workers (F + G)	1763	1507	85%	256	15%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	2	17
Key Management Personnel	2	1	50

22. Turnover rate for permanent employees and workers

	FY 2023			FY 2022			FY 2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28%	31%	28%	28%	34%	28%	20%	23%	20%
Permanent Workers	25%	26%	25%	32%	29%	31%	37%	40%	37%

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures)

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

S. No.	Name of the holding/ subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Artimas Fashions Private Limited	Subsidiary	50.97	No

VI. CSR Details

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

(ii) Turnover (in ₹) 2,324.05 Crores

(iii) Net worth (in ₹) 1,582.19 Crores

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://www.luxinnerwear.com/investors/corporate-governance	Nil	Nil	-	Nil	Nil	-
Investors (Other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		51	0	All the complaints were resolved	65	0	All the complaints were resolved
Employees and workers		Nil	Nil	-	Nil	Nil	-
Customers		Nil	Nil	-	Nil	Nil	-
Value Chain Partners		Nil	Nil	-	Nil	Nil	-
Other (please specify)		Nil	Nil	-	Nil	Na	Nil

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

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

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.	Health and Safety	Risk and Opportunity	<p>Risk: If occupational health and safety practices within operations are not properly managed, they can expose employees to risks such as physical, ergonomic, respiratory, and fire incidents, ultimately resulting in decreased productivity and reputational damage.</p> <p>Opportunity: Lux management is firmly committed to the health and safety of its employees and workers. The Company's safety practices encompass all possible measures to remove or, at the very least, reduce risks to the health, safety, and welfare of employees, workers, contractors, authorised visitors, and anyone else who may be affected by our operations. This commitment truly distinguishes us as a responsible player.</p>	<p>A commitment to consult and co-operate with workers in all matters relating to health and safety in the workplace is practiced to ensure 100% safety of the workforce and security of female employees and workers.</p> <p>Wearing personal protective equipment and clothing and complying with management's directions for health and safety are inculcated in workers.</p> <p>To ensure the health and safety of our employees and workers, the Company also undertakes regular health camps, eye care camps, etc.</p>	Negative & Positive
2.	Energy Efficiency	Opportunity	<p>Managing energy consumption is an important focus area in the garments industry. The Company has implemented energy-efficient practices such as the installation of capacitors to improve the plant load factor, thereby lowering the Company's energy consumption and operational costs.</p> <p>The Company uses energy-saving LED lighting systems across its plants. Legacy systems are replaced with energy-efficient advanced technology that consumes less energy.</p>	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Climate Change & Emissions Management	Risk and Opportunity	<p>Risk: Greenhouse gas emissions contribute to global warming and climate change, which directly impact raw material prices and can lead to supply chain disruptions. Improper GHG management can damage a Company's reputation, potentially resulting in reduced investments.</p> <p>Opportunity: Generating power from clean and renewable sources can contribute to the reduction of greenhouse gas emissions and promote a cleaner environment.</p>	<p>The Company has established an emissions management strategy to accomplish its commitment to the environment.</p> <p>The 1 MW rooftop solar panel at the Dankuni facility meets 33% of the plant's electricity demands. The Company is also exploring opportunities to enhance its capacity further.</p>	Negative & Positive
4.	Waste Management	Risk and Opportunity	<p>Risk: The primary waste generated in operations processes is cloth waste. If this waste is not managed well, it may end up in landfills, causing negative environmental impact.</p> <p>Opportunity: Promoting responsible sourcing of raw materials, employing automated cutting processes, and implementing waste reduction measures by reusing the cloth material can help reduce the Company's environmental impact.</p>	<p>The nature of the Company's business model and its operations results in negligible hazardous process waste, which is disposed of responsibly.</p> <p>The Company reduces waste by optimising the cutting process using state-of-the-art technology. Further, 95% of the leftover fabric cuttings are resold and ultimately used for recycling and product creation.</p>	Negative & Positive
5.	Well-being of Employees	Opportunity	<p>Commitment to employee well-being is a crucial aspect of the Company's sustainability strategy. Valuing human capital through a comprehensive employee value proposition is critical for long-term business viability and sustainability. Employee well-being enhances the quality of work, thereby boosting productivity.</p> <p>The Company prioritizes promoting a holistic experience for employees through training, skill-upgradation, and employee engagement programs. Additionally, financial management sessions are organized on aspects such as group medical insurance, PF, ESIC, tax awareness, etc., to enhance the financial knowledge of employees. =</p>	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Community and Society	Opportunity	<p>The Company firmly believes that corporate engagement through CSR programs and involvement in community support initiatives can foster integrated development. Engaging with communities and society helps create positive change and build a strong brand image.</p> <p>The Company engages with communities through its CSR arm, Lux Foundation, implementing various social initiatives to address community needs.</p>	NA	Positive
7.	Responsible Sourcing	Opportunity	<p>As a garment producer, the Company should ensure that the raw materials used in the production process are responsibly sourced without exploiting natural and human resources.</p> <p>The Company aims to create awareness among suppliers to follow the Company's Code of Conduct and Business Conduct Guidelines, in addition to other statutory regulations.</p>	NA	Positive
8.	Distribution	Opportunity	<p>Collaborating with distributors and retailers who share the Company's sustainability goals is of utmost importance. By building a network of like-minded partners, the Company can create a ripple effect of positive change throughout the supply chain.</p> <p>Strong and long-standing distributor relationships enable the Company to reach customers in 46 countries, ensuring that the products are delivered safely and sustainably.</p>	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Principle 1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable.
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe.
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
Principle 4	Businesses should respect the interests of and be responsive towards all its stakeholders.
Principle 5	Businesses should respect and promote human rights.
Principle 6	Businesses should respect, protect and make efforts to restore the environment.
Principle 7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
Principle 8	Businesses should promote inclusive growth and equitable development.
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner.

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)									
Code of Insider Trading	✓								
Policy for Determining Material Subsidiary	✓			✓					
Whistle Blower Policy	✓		✓	✓			✓		✓
Terms of Reference of Risk Management Committee		✓							✓
Risk Management Policy		✓				✓			
Divided Distribution Policy				✓					
Lux Preservation Policy									✓
Nomination and Remuneration Policy	✓		✓						

Disclose Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Business Responsibility and Sustainability Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
Code of Fair Disclosure of UPSI PIT Regulation 2015	✓								
Policy on Determination of Materiality	✓			✓					
RPT Policy	✓								
Terms of Reference of Audit Committee	✓								
Terms of Reference of Nomination & Remuneration Committee	✓								
Sexual Harassment of Women at Workplace (Prevention Prohibition and Redressal) Act, 2013	✓		✓		✓				
Corporate Social Responsibility									
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.luxinnewear.com/investors/corporate-governance								
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)	The Company encourages all its value chain partners to adopt NGRBC principles and other responsible business practices.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>The Company has been accredited with ISO 9001:2015 certification as a result of its emphasis on quality and consistency and is acknowledged as a Star Export House by the Government of India.</p>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company agrees to be truthful in its business affairs and transparent and ethical in its governance.</p>	<p>The Company commits to sourcing raw materials from vendors with sustainable practices and to following a sustainable and safe path while providing goods and services to customers.</p>	<p>The Company is prepared to value and improve the well-being of every employee/ worker, including its value chain partners.</p>	<p>The Company identifies its stakeholders in a methodical manner and works to ensure their participation, engagement, and inclusivity. Companies ought to be sensitive to the needs of all of their stakeholders and respect their interests.</p>	<p>The Company upholds and advocates for human rights. It is committed to encouraging employee engagement and diversity in the workplace and providing them with equal opportunities free from discrimination.</p>	<p>The Company has committed to the 3R principle of reducing, reusing, and recycling and has planned strategies to conserve resources.</p>	<p>The Company ensures responsible and transparent decision-making and policy regulation.</p>	<p>The Company strives to make decisions that consider economic growth, social inclusion, and sustainability, including benefiting the underprivileged.</p>	<p>The Company constantly strives to improve its products and services, guarantee the utmost customer satisfaction, and promptly resolves any consumer complaints.</p>
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	<p>Performance evaluation is an integral part of review across all functions in the organization and it periodically reviews performance against its commitments.</p>								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Disclosure Questions									
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)	<p>Mr. Ashok Kumar Todi (Chairman):</p> <p>At Lux, we firmly believe that sustainability is integral to our business strategy, and we strive to balance the needs of all our stakeholders in a consultative manner. We remain committed to minimizing our environmental impact by implementing sustainable manufacturing practices, reducing waste and emissions, and conserving natural resources. We also seek to positively impact society by promoting fair labour practices, investing in employee well-being, and supporting local communities. In terms of governance, we operate with integrity and transparency, complying with all relevant laws and regulations and maintaining ethical business practices. We work closely with our suppliers and distributors to ensure that they align with our ethical, responsible, and sustainable business practices.</p> <p>Additionally, we aim to create long-term economic value for our stakeholders by balancing financial performance with sustainable business practices. As we continue on our sustainability journey, we remain dedicated to engaging with our stakeholders to ensure that we deepen our recall as a responsible and sustainable organisation.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr. Ashok Kumar Todi (DIN: 00053599), Whole Time Director</p> <p>Mr. Pradip Kumar Todi (DIN: 00246268), Managing Director</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>At Lux, the Risk Management Committee (RMC) oversees the management of both internal and external ESG-related risks. The sustainability strategy is spearheaded by the Whole-time Director and the Managing Director, supported by the executive leadership team and functional heads. Together, they set the sustainability agenda and hold the ultimate responsibility for decisions on sustainability-related matters.</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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	Yes, the Board of Directors and Senior Management continuously monitor the Company's performance regarding its economic, environmental, social, and governance responsibilities on an ongoing basis. The Board of Directors conducts an annual review of the Company's sustainability performance. The Risk Management Committee evaluates risks associated with business responsibility principles and implements proactive measures to ensure alignment with policies.									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company ensures compliance with statutory requirements and reviews their relevance to the principles.									Annually								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No								

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

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

SECTION C PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	Update and awareness related to regulatory changes and corporate governance	94%
Key Managerial Personnel	2	Update and awareness related to regulatory changes and corporate governance	100%
Employees other than BoD and KMPs	56	Skill Development POSH Data Security Health & Safety Effective Leadership	93%
Workers	20	Skill Development POSH Health & Safety	86%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in the financial year, in the following format

	Monetary				
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Penalty/ Fine	No fines/penalties by any authorities during the reporting period.				
Settlement					
Compounding Fees					

	Non-Monetary			
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Imprisonment	No imprisonment/punishment by any authorities during the reporting period.			
Punishment				

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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

The Company has a Code of Conduct and Business Responsibility & Sustainability policy in place that covers anti-corruption and anti-bribery measures. This policy applies to all directors, key managerial personnel, employees, and workers, ensuring they maintain high ethical standards in their business dealings. It mandates that all transactions and interactions be conducted with integrity, transparency, and fairness, and prohibits any form of bribery or corrupt behaviour. The Company is committed to upholding the highest ethical standards and has implemented robust measures, including a whistle-blower system, to prevent and detect any unethical or illegal behaviour.

Policy Link:

http://s3.amazonaws.com/luxs/ckeditors/pictures/497/original/Code_of_Conduct_v2.pdf

http://s3.amazonaws.com/luxs/ckeditors/pictures/373/original/BUSINESS_RESPONSIBILITY_AND_SUSTAINABILITY_POLICY.pdf

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

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

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	121	107

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 Purchases	a. Purchases from trading houses as % of total purchases	0.2%	1.3%
	b. Number of trading houses where purchases are made from	7	10
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	96.7%	97.0%
	b. Number of dealers / distributors to whom sales are made	2565	2096
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	10.2%	9.6%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.38%	2.1%
	b. Sales (Sales to related parties / Total Sales)	0.7%	0.5%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	1.05%	2.96%
	d. Investments (Investments in related parties / Total Investments made)	0.09%	0.18%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
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The Company encourages its value chain partners to adhere to high ethical standards in their business dealings. It places particular emphasis on anti-bribery, anti-corruption, and business responsibility practices to promote sustainable and responsible practices throughout the value chain.

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

Yes, the Company has processes in place to avoid and manage conflicts of interest involving board members. The Code of Conduct and Business Responsibility & Sustainability policy specifically addresses the management of conflicts of interest among Board members. This code applies to all Board members, Key Management Personnel (KMPs), and senior management personnel and requires annual declarations from Board members.

The Company believes that transparency and accountability are critical for maintaining the trust and confidence of stakeholders. Board members are required to disclose any potential conflicts of interest as Related Party Transactions (RPTs).

Policy link:

http://s3.amazonaws.com/luxs/ckeditors/pictures/497/original/Code_of_Conduct_v2.pdf



Essential Indicator

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	The Company actively engages in and makes contributions to various industry-level research and development (R&D) initiatives, including the Hosiery Association.		
Capex	The Company places immense focus on investing in cutting-edge infrastructure, prioritizing operational efficiency, energy conservation, and waste reduction to minimize our environmental impact. The capital expenditure includes initiatives that improve working conditions, enhance safety measures, and promote overall well-being. The Company invests approximately 20-30% of its capex in automated equipment over standard equipment to improve efficiency while balancing its commitments to the environment, employees and the communities.		

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

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

The Company’s raw materials primarily consist of natural cotton yarn, and it has developed long-term relationships with several vendors who share the Company’s commitment to sustainability. The promoters are directly involved in procurement, and the management and functional heads work closely with vendors to encourage sustainable practices and responsible sourcing throughout the supply chain. The Company is focusing on improving its outsourcing practices through better terms of trade. This strategy not only reinforces the Company’s dedication to environmental preservation but also strengthens its relationships with partners, ensuring that sustainability goals are considered across all aspects of the Company’s operations.

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.**

The Company creates a positive environment by implementing waste management practices. Waste generated at the manufacturing facility is disposed of responsibly.

Plastics (including packaging): The Company has initiated the process of reclaiming plastic packaging waste by registering with the Central Pollution Control Board (CPCB) for Extended Producer Responsibility (EPR).

E-waste: E-waste generated from operations primarily consists of computers, which is minimal and disposed of through authorised vendors.

Hazardous waste: Given the nature of the business model and operations, hazardous waste generation is minimal and disposed of responsibly.

Other waste: The Company’s other waste, such as corrugated boxes and cloth waste, is disposed of through resellers, who sell them to units that further repurpose these materials.

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.**

Yes, Extended Producer Responsibility (EPR) is applicable to the entity’s activities and is in line with CPCB requirements.

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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No. The Company has not conducted any LCA. However, the management periodically reviews any sustainability risks across the value chain and takes measures to mitigate them.

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
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The Company outsources its dyeing and partly stitching process as per the industry practices. However, it takes measures to ensure that the value chain partners work in an environmentally conscious and socially responsible manner.

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	FY 2022-23

Not Applicable

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			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

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
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Not Applicable

PRINCIPLE 3:
BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS
Essential Indicator
1. a. Details of measures for the well-being of employees:

Category	Total (A)	% Employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Other Benefits*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1461	1461	100%	776	53%	0	0%	0	0%	804	55%
Female	140	140	100%	89	64%	140	100%	0	0%	0	0%
Total	1601	1601	100%	865	54%	140	9%	0	0%	804	50%
Other than Permanent employees											
Male	0	0	-	0	-	0	-	0	-	0	-
Female	0	0	-	0	-	0	-	0	-	0	-
Total	0	0	-	0	-	0	-	0	-	0	-

*The Company offers infant care financial support to male employees upon the birth of their child.

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

Category	Total (A)	% of Workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Other Benefits*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	1507	1507	100%	725	48%	0	0%	0	0%	670	44%
Female	256	256	100%	107	42%	256	100%	0	0%	0	0%
Total	1763	1763	100%	832	47%	256	14%	0	0%	670	38%
Other than Permanent Workers											
Male	0	0	-	0	-	0	-	0	-	0	-
Female	0	0	-	0	-	0	-	0	-	0	-
Total	0	0	-	0	-	0	-	0	-	0	-

*The Company offers infant care financial support to male employees upon the birth of their child.

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.10%	0.05%

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

	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	44%	92%	Yes	40%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	32%	96%	Yes	30%	99%	Yes

3. Accessibility of workplaces

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

The Company is committed to providing an inclusive work environment for all its employees. The management ensures, wherever possible, to take measures so that its premises and offices are accessible, ensuring no differently-abled employee faces any inconvenience at the workplace.

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.

Although the Company does not have an equal opportunity policy that aligns with the Rights of Persons with Disabilities Act 2016, its business responsibility and sustainability policy emphasises equal opportunities for all employees and workers. The Company is committed to providing equal opportunities and does not discriminate against any employees based on race, gender, religion, or any other characteristic. It treats all employees with respect and dignity, and this principle extends to every aspect of employment, including recruitment, training, promotions, and career growth.

Policy link:

http://s3.amazonaws.com/luxs/ckeditors/pictures/373/original/BUSINESS_RESPONSIBILITY_AND_SUSTAINABILITY_POLICY.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	Yes, the Company has mechanisms to receive and redress the grievances of its employees and workers. The following are some of the mechanisms that the Company has in place to address issues employees and workers may have.
Permanent Employees Other than Permanent Employees	<p>Immediate Supervisor: The Company encourages employees to approach their immediate supervisors with grievances or complaints. The supervisors are experienced and trained to listen to employees' concerns and to take appropriate action in line with the Company's policies.</p> <p>HR team: The HR department is accessible both at office and factory sites, and proactively listens to all employees' and workers' feedback and concerns, and work towards resolution by involving all stakeholders.</p> <p>Management: The Company's open-door policy allows employees to contact leadership directly if they are dissatisfied with their supervisor's or HR's actions, ensuring a fear-free process.</p> <p>Whistle-blower: The Company has various complaint-raising mechanisms at its facilities, and offices including anonymous whistle-blower option that encourages employees to report any illegal or unethical behaviour without fear of retaliation.</p> <p>Suggestion box: The Company has placed suggestion boxes across all locations to provide workers with a platform to voice their grievances. The HR department carefully reviews and addresses these grievances effectively, fostering a positive work environment.</p>

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	The Company does not have any employees or workers unions.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		Number (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1461	1362	93%	951	65%	1632	540	33%	481	29%
Female	140	125	89%	118	84%	145	76	52%	63	43%
Total	1601	1487	93%	1069	67%	1777	616	35%	544	31%
Workers										
Male	1507	1372	91%	923	61%	1035	505	49%	712	69%
Female	256	145	57%	75	29%	243	149	61%	126	52%
Total	1763	1517	86%	998	57%	1278	654	51%	838	66%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1461	858	59%	1632	481	29%
Female	140	86	61%	145	63	43%
Total	1601	944	59%	1777	544	31%
Workers						
Male	1507	514	34%	1035	712	69%
Female	256	80	31%	243	126	52%
Total	1763	594	34%	1278	838	66%

10. Health and safety management system:

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

Yes, the Company has implemented an occupational health and safety management system at its facilities. Furthermore, its HSE policy ensures the highest health and safety standards. It has also established numerous interventions to address occupational health and safety. Additionally, it emphasises the safety and security of the women's workforce. Senior management is responsible for regular planning, monitoring, and reviewing activities to ensure safety in the workplace.

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

The Company has protocols in place to identify workplace hazards. Employees are encouraged to immediately report any unsafe conditions, acts, or near-miss incidents to their supervisor or HR. Additionally, the Company invests in upgrades to enhance machinery and equipment safety. Workers are trained on safety-related issues to minimise the occurrence of injuries or hazards. Department Heads conduct walkthroughs around the facility, providing opportunities for workers to interact and address safety concerns.

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

Yes, the Company takes a proactive approach to health and safety by engaging with the employees and workers to identify potential hazards in the workplace. Employees and workers are encouraged to immediately report any unsafe conditions, unsafe acts, or near-miss incidents to their supervisor or HR. Management prioritises the safety of employees and workers and asks them to avoid any processes that may pose a risk to their safety until a root cause analysis is complete, and corrective action is implemented.

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

Yes, the Company recognises the importance of its employees' and workers' overall health and well-being. In addition to regular healthcare coverage, the Company offers access to a range of healthcare services beyond occupational health, including health check-ups, eye care, audiometry check-up, lung tests, etc. Further, in West Bengal, the Company has partnered with a leading diagnostic centre network, to offer its workforce discounted access to crucial health screenings. Health awareness sessions, specifically tailored for female employees, are conducted at our head office. All eligible workers are covered under ESIC, and employees have group medical insurance. Additionally, sales personnel are covered under accidental insurance.

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

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

*Including in the contract workforce.

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

As a responsible corporate citizen, the Company is committed to providing a safe workplace and a clean environment for all its employees and workers. It has implemented several measures to ensure workplace safety and a healthy environment. These measures include orienting all employees and workers to increase awareness and promote safe working practices and policies. Additionally, all workers are required to use masks and other personal protective equipment (PPE) as per standard operating procedures. The Company has also implemented safety protocols and procedures to address emergencies, including fire and evacuation drills, and maintains emergency response plans. Management regularly reviews and updates safety and health practices to ensure alignment with applicable industry standards and regulations.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

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

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.

As a continuous process, management regularly reviews and updates safety and health protocol to ensure they remain aligned with the latest applicable industry standards and regulations.

Leadership Indicators

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

Yes, the Company has its sales personnel covered under accidental life insurance coverage.

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

Yes. The Company ensures its value chain partners pay their statutory dues by verifying online whether GST returns have been filed. Additionally, during the onboarding, the value chain partner needs to disclose the details related to previous statutory requirements.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	NA	NA	NA	NA
Workers	NA	NA	NA	NA

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

The Company provides transition assistance programs upon employees' request and based on the needs of each case.

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	-

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

Not Applicable

PRINCIPLE 4:**BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS****Essential Indicator****1. Describe the processes for identifying key stakeholder groups of the entity.**

At Lux Industries, the identification of stakeholders is a continuous process. The Company follows an inclusive, collaborative, and responsive approach to developing stakeholder relationships. The identification process involves understanding stakeholders' requirements, influence, and potential impact on the business. Further, the management regularly reviews and updates the stakeholder map to ensure its ongoing relevance to our operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> • Ads, exhibitions and events • Digital and social media connect • Brochures and catalogues • Website • Phone calls • E-mails • Formal and informal feedback 	Regular and continuous engagement	The scope of the engagement covers product quality, availability, accessibility and affordability. The Company also seeks feedback on new trends and customer preferences.
Employees & workers	No	<ul style="list-style-type: none"> • Online and offline training • Emails, newsletters & intranet portals • Team and staff meetings • Open forums • Performance appraisal reviews 	Regular and continuous engagement	<p>The employees play a pivotal role in the development of the Company.</p> <p>The Company provides a work environment that prioritizes the health, safety, fulfilment, and overall well-being of all employees and workers.</p>
Suppliers & Distributors partners	No	<ul style="list-style-type: none"> • Direct discussions • Conducting training and orientation programs • Supplier questionnaires and onboarding platform • E-mails and phone calls • Online & offline Meetings 	Regular and continuous engagement	<p>Suppliers and distribution partners are important catalysts for the Company to meet its commitments to customers. The Company actively fosters relationships with vendors to ensure a responsible and efficient supply chain.</p>
Investors and shareholders	No	<ul style="list-style-type: none"> • Financial results • Investor presentations • Analyst presentations • Annual General Meetings • Investor relations section on Lux's website • Press releases • Annual reports 	Regular and continuous engagement	It is critical to keep the Company's investors informed of prospects and material developments impacting the Company.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulatory authorities and Policymakers	No	<ul style="list-style-type: none"> Statutory and regulatory audits and compliances Participation in industry bodies Involvement in government sponsored programs 	Regular and continuous engagement	Closely following and contributing to the regulatory agenda and adhering to the compliance requirements drives the Company's ability to produce, market, and distribute the products. The Company strives to comply with all current and evolving statutory requirements.
Communities and NGOs	Yes	<ul style="list-style-type: none"> As a part of CSR, we engage with communities 	Regular and continuous engagement	The Company engages with communities through its CSR arm, Lux Foundation, which further engages with various registered trusts and/or Section 8 companies.

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.

At Lux, the Risk Management Committee (RMC) is responsible for managing internal and external ESG-related risks. The RMC ensures the implementation of appropriate methodologies, processes, and systems to monitor and evaluate these risks. It also keeps the board of directors informed about the nature and content of its discussions, recommendations, and actions to be taken. Further, the Company, through senior management, engages with all key internal and external stakeholders to understand their ideas and concerns, incorporating their views into the business strategy and processes.

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 Company effectively uses stakeholder consultation to support the identification and management of environmental and social topics. For instance, the Company's clean energy initiatives, employee health, safety, and well-being programs, and CSR focus areas are a direct result of active engagement with stakeholders.

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

The Company is dedicated to follow ethical practices and prioritizes the well-being of all stakeholders, including society and the environment. It actively engages with local communities through CSR initiatives, focusing on healthcare, quality education for underprivileged and tribal children, sports promotion, and social welfare. Lux Foundation meticulously manages the CSR initiatives by leveraging collaborations with registered trusts, societies, and Section 8 companies to ensure their effective implementation.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicator

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

	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees workers covered (B)	% (B/A)	Total (C)	No. of employees workers covered (D)	% (D/C)
Employees						
Permanent	1601	870	54%	1777	657	37%
Other than permanent	0	0	-	0	0	-
Total Employees	1601	870	54%	1777	657	37%
Workers						
Permanent	1763	733	42%	1278	415	32%
Other than permanent	0	0	-	0	0	-
Total Workers	1763	733	42%	1278	415	32%

2. Details of Minimum wages paid to Employees and workers in the following format

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wages		More than Minimum Wages		Total (D)	Equal to minimum wages		More than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1601	0	0%	1601	100%	1777	0	0%	1777	100%
Male	1461	0	0%	1461	100%	1632	0	0%	1632	100%
Female	140	0	0%	140	100%	145	0	0%	145	100%
Other than Permanent	0	0	-	0	-	0	0	-	0	-
Male	0	0	-	0	-	0	0	-	0	-
Female	0	0	-	0	-	0	0	-	0	-
Workers										
Permanent	1763	0	0%	1763	100%	1278	0	0%	1278	100%
Male	1507	0	0%	1507	100%	1035	0	0%	1035	100%
Female	256	0	0%	256	100%	243	0	0%	243	100%
Other than Permanent	0	0	-	0	-	0	0	-	0	-
Male	0	0	-	0	-	0	0	-	0	-
Female	0	0	-	0	-	0	0	-	0	-

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

a. Median remuneration/wages:

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	1,80,00,000	-	-
Key Managerial Personnel	1	43,38,000	1	24,25,706
Employees other than BoD and KMP	1,454	2,99,141	139	2,34,299
Workers	1,507	1,62,536	256	1,37,038

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages.	8.46%	7.28%

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

Yes, the Company's human resources team collaborates closely with relevant stakeholders to ensure compliance with all human rights laws and regulations.

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

The Company prioritizes human rights issues. Its Business Responsibility policy ensures that all employees and workers respect human rights. The Company has an Internal Complaints Committee to address any sexual harassment cases at the workplace. The Company prohibits child labour, forced labour, and involuntary labour in the workplace. The Company is committed to proactively addressing any human rights concerns that may arise and taking appropriate actions to mitigate them.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour /Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

The Company is committed to providing a work environment that ensures every employee is treated with dignity, respect, and equality. It maintains a zero-tolerance policy towards sexual harassment or any form of harassment, and any such act invites serious disciplinary

action. The POSH policy ensures that any victimization of, or retaliation against, the complainant or any employee who provides evidence regarding sexual harassment or bullying will be subject to disciplinary action, up to and including termination of employment.

The identity of the Whistleblower shall be kept confidential. The Company's Whistleblower policy offers complete protection to the Complainant/Whistleblower against any unfair practices, such as retaliation, threats, or intimidation, including termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, harassment, biased behaviour, or any similar actions. This includes any direct or indirect use of authority to obstruct the Whistleblower's right to continue performing their duties, including making further Protected Disclosures.

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

The Company's contracts may not explicitly incorporate all human rights clauses. However, the Company actively engages and encourages its stakeholders, such as Suppliers, Distributors, and NGO partners, to adopt responsible and ethical standards in all their practices and comply with all relevant laws and regulations.

10. Assessments for the year:

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

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

Not Applicable

Leadership Indicators

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

The Company has not received any human rights complaints, so no modifications to business processes are needed.

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

The Company has not conducted any human rights due diligence.

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

The Company ensures that its premises and offices don't cause inconvenience to the differently-abled visitors. Additionally, the Company orients its employees to be responsible and sensitive towards the needs of the differently-abled people at all times.

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/Inventory Labour	-
Wages	-
Others – please specify	-

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

Not Applicable.

PRINCIPLE 6:



BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicator

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	3,193	3,538
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	3,193	3,538
From non-renewable sources		
Total electricity consumption (D)	36,576	30,064
Total fuel consumption (E)	7,574	4,334
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	44,150	34,398
Total energy consumed (A+B+C+D+E+F)	47,343	37,936
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/ Crore of revenue	20	16
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ/ Crore of revenue	466	366
Energy intensity in terms of physical output (GJ / PWF*)	14.07	12.42
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The increase in energy consumption and intensity is due to the expansion of two production facilities in the current financial year.

Note: *PWF is the permanent workforce of the Company which is the sum of number of permanent employees and workers.

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	30,276	27,495
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	30,276	27,495
Total volume of water consumption (in kilolitres)	30,276	27,495
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations) KL/Cr	13	12
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) KL/Cr	298	265
Water intensity in terms of physical output KL/PWF*	9	9
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: *PWF is the permanent workforce of the Company which is the sum of number of permanent employees and workers.

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

4. Provide the following details related to water discharged:

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

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

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

No, the Company's water usage is minimal and restricted to human consumption and sanitation purposes only. The Company ensures that water is consumed judiciously and that the wastewater from offices and factories is not discharged into any freshwater bodies.

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

The Company does not emit any significant emissions or pollutants.

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

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	539	347
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	7,275	5,979
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO ₂ e/Cr	3.4	2.7
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) MtCO ₂ e/Cr	MtCO ₂ e/Cr	77	61
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MtCO ₂ e/PWF*	2.32	2.07
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The increase in emissions and intensity is due to the expansion of two new production facilities during the current financial year.

Note: *PWF is the permanent workforce of the Company which is the sum of number of permanent employees and workers.

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

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

The Company's fabric knitting, cutting, and stitching activities do not involve the combustion of fossil fuels in its facilities. However, the Company is dedicated to minimizing its environmental impact. At the Dankuni plant, one of the largest facilities, 1 MW of solar power capacity now contributes to about 33% of the plant's energy consumption. Building on the success of this initiative, the Company is exploring further opportunities to reduce its reliance on grid-electricity and minimize its greenhouse gas emissions footprint.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	127	76
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	11	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	3,070	1,734
Total (A+B + C + D + E + F + G + H)	3,208	1,810
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Cr	1.4	0.8
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/Cr	32	17
Waste intensity in terms of physical output MT /PWF*	0.95	0.59
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2023-24	FY 2022-23
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	3,208	1,810
Total	3,208	1,810

Note: The increase in waste generation and intensity is due to the expansion of two new production facilities during the current financial year.

Note: *PWF is the permanent workforce of the Company which is the sum of number of permanent employees and workers.

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

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

The Company's fabric knitting and cutting processes generate minimal hazardous waste, which is disposed of responsibly. Even for non-hazardous waste, the Company follows the principles of reduce and reuse. By implementing cutting-edge technology and

computerized cutting processes, fabric waste generation during knitting and cutting is minimized. The waste generated from activities such as cloth cuttings, is made of natural yarn and is easily recyclable. About 95% of this waste is sold to recyclers, who use it as input in other industries. The Company strives to minimize plastic in its packaging wherever possible, and any residual plastic is sold to vendors. Other paper-based packaging materials are recyclable and sold to responsible vendors.

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.
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None of the Company facilities are located around ecologically sensitive areas.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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The Company has not conducted any environmental impact assessments in the current financial 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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Yes, the Company is in compliance with all applicable relevant laws.

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:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in Kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in Kilolitres)		
(i) Into Surface water		
- No treatment		
- With Treatment – please Specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With Treatment – please Specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With Treatment – please Specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With Treatment – please Specify level of treatment		
(v) Others		
- No treatment		
- With Treatment – please Specify level of treatment		
Total water discharged (in kilolitres)		

Not Applicable

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

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 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. No

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

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
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Kindly refer Annexure “M” of the Director’s Report

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

Yes, the Company’s Business Continuity Plan (BCP) is included in the risk management policy. The BCP highlights the guidelines for dealing with disasters and processes for maintaining operations during such disruptions. The Company’s BCP includes assessing the impact of disasters, the ideal response to such situations, and recovery mechanisms to bring the business function back on track with minimal disruption.

http://s3.amazonaws.com/luxs/ckeditors/pictures/389/original/Risk_Management_Policy.pdf

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

The Company has partnered with external vendors for washing and dyeing processes. It ensures that production is done in units compliant with Pollution Control Board (PCB) norms and are using approved dyes and chemicals. The Company prefers units that have efficient water management either by way of better liquor ratio and permissible discharge of treated water. The management regularly interacts with vendors and educates them on the safe usage of materials and proper personal protective equipment. It prefers to engage with only those units that align with the Company's vision.

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

The Company prioritizes working with vendors who have Oeko-Tex certifications. This ensures that the products are free from harmful chemicals, promoting customers safety and satisfaction. The Company commits to sustainability by supporting responsible manufacturing practices and contributing to a healthier and greener supply chain.

PRINCIPLE 7:

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicator

1. a. Number of affiliations with trade and industry chambers/ associations.

The Company has affiliations with 7 trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bharat Chamber of Commerce	National
2	Merchant Chamber of Commerce	State
3	Indian Chamber of Commerce	National
4	Federation of Hosiery Manufacturers Association of India	National
5	West Bengal Hosiery Association	State
6	South India Hosiery Association	State
7	Federation of Indian Export Organisations	State

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable. No corrective action was taken as there were no adverse orders from regulatory authorities about anti-competitive conduct.		

Leadership Indicator

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

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
Not Applicable				

PRINCIPLE 8: > BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicator

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Not Applicable

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

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

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

Driven by CSR partners, business leaders, and Company volunteers the community engagement initiatives promote local development and build trust-based relationships between the Company and the local communities. Additionally, the Company's management actively engages with community members, listens to their concerns, and addresses any grievances that may arise. This approach helps build trust, reduces conflicts, and promotes a collaborative and harmonious relationship between the Company and the communities where it operates.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	30%	29%
Directly from within India	99.8%	98.7%

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

Location	FY 2023-24	FY 2022-23
Rural	42.93%	46.59%
Semi-Urban	18.49%	16.76%
Urban	1.20%	0.65%
Metropolitan	37.39%	36.00%

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
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No SIAs were conducted during the reporting period.

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

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

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

Although the Company doesn't have a preferential procurement policy, it strongly believes in promoting inclusivity and economic empowerment. To achieve this, it actively seeks partnerships with small, micro, and medium cottage units for garment-making job works. By engaging with these vendors, the Company not only contributes to their growth and sustainability but also creates opportunities for individuals from marginalized communities to participate in the supply chain. This approach aligns with the Company's commitment to social responsibility and to creating a more equitable business ecosystem.

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

The Company prefers to engage with individuals from socioeconomically weaker sections who may face barriers to employment and economic opportunities.

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

A significant part of our garment marking job comes from small and tiny cottage units.

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
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promotion of Sports (Support to Olympic athletes for equestrian sport to compete in Paris Olympics)	Anush Agarwalla (Equestrian Sports) representing India for Paris Olympics 2024	-
2	Animal Welfare	Number cannot be ascertained	-
3	Promotion of Art and Culture	Number cannot be ascertained	-
4	Promotion of education for the specially-abled child	1000+	100%
5	Healthcare and Women empowerment and eradicating poverty	Number cannot be ascertained	-
6	Promotion of Education (Through Educational Institutes)	100+	100%
7	Promotion of Healthcare (Through various Healthcare Institutions)	1000+	100%
8	Social Welfare of Socially and economically backward group (Through Social welfare Institutions)	1000+	100%
9	Ensuring Environmental Sustainability (Through Prerna Foundation)	100+	100%



Essential Indicator

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

The Company has a well-established system for dealing with consumer feedback. Consumers are provided multiple options to connect with the Company through email, telephone, website, social media, etc.

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

Parameter	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	No Complaints were received.	0	0	No Complaints were received.
Advertising	0	0				
Cyber-security	0	0				
Delivery of essential services	0	0				
Restrictive Trade Practices	0	0				
Unfair Trade Practices	0	0				
Other	0	0				

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

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

The Company considers data privacy a critical aspect. A cyber security framework has been developed internally and is followed to implement appropriate security measures.

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.

The corrective action is not warranted as there were no complaints.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches. 0
- b. Percentage of data breaches involving personally identifiable information of customers 0%.
- c. Impact, if any, of the data breaches. Not Applicable

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

The Company discloses all relevant information about products and business statutory information on its website and other social media platforms to ensure effective and continuous stakeholder engagement. The web link for our website is www.luxinnerwear.com

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

The Company educates consumers by highlighting product information regarding its quality and features through labels available on products. Further, information is also highlighted on our Company's website and app.

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

Not Applicable

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

Yes, the Company displays all requisite product information on the product features and safe usage.