



Date: 07/09/2023

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

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

Sub.: Business Responsibility and Sustainability Report for Financial Year 2022-23

Dear Sir / Ma'am,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility & Sustainability Report of the Company for Financial Year 2022-23, which forms part of the Annual Report for Financial Year 2022-23.

Kindly take the same on record.

Thanking you,
For **PC Jeweller Limited**

(VIJAY PANWAR)
Company Secretary

Encl.: As above

PC Jeweller Limited



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. Corporate Identity Number (CIN) of the listed entity : L36911DL2005PLC134929
2. Name of the listed entity : PC Jeweller Limited
3. Year of incorporation : April 13, 2005
4. Registered office address : C - 54, Preet Vihar, Vikas Marg, Delhi - 110092
5. Corporate address : C - 54, Preet Vihar, Vikas Marg, Delhi - 110092
6. E-mail : info@pcjeweller.com
7. Telephone : 011-49714971
8. Website : www.pcjeweller.com
9. Financial year for which reporting is being done : April 1, 2022 – March 31, 2023
10. Name of the Stock Exchange(s) where shares are listed : National Stock Exchange of India Limited (Symbol: PCJEWELLER) BSE Limited (Scrip Code: 534809)
11. Paid-up Capital : ₹ 4,65,40,38,960/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report : Shri Ramesh Kumar Sharma
Executive Director
Tel: 011-47104810
E-mail: rksharma@pcjeweller.com
13. Reporting boundary:
Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).
Standalone basis

II. Products/services:

14. 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 | Manufacturing, trading and sale of gold, diamond, silver, precious stones, gold jewellery / items, diamond studded jewellery and silver articles. | 37.44 |
| 2. | Trade | | 62.56 |

15. Products/ services sold by the entity (accounting for 90% of the entity's turnover)

| S. No. | Product/Service | NIC Code | % of total turnover contributed |
|--------|-----------------|----------|---------------------------------|
| 1. | Jewellery | 3211 | 100 |

III. Operations:

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

| Location | Number of plants | Number of offices / showrooms | Total |
|---------------|------------------|-------------------------------|-------|
| National | 4 | 82 | 86 |
| International | Nil | Nil | Nil |

17. Markets served by the entity

a. Number of locations

| Locations | Number |
|----------------------------------|---------------------------------|
| National (No. of States) | 14 States & 3 Union Territories |
| International (No. of Countries) | Nil |

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

Nil

c. A brief on types of customers

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

IV. Employees:

18. 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) | 1265 | 767 | 60.63 | 498 | 39.37 |
| 2. | Other than permanent (E) | Nil | Nil | Nil | Nil | Nil |
| 3. | Total employees (D + E) | 1265 | 767 | 60.63 | 498 | 39.37 |
| Workers | | | | | | |
| 4. | Permanent (F) | 178 | 173 | 97.19 | 5 | 2.81 |
| 5. | Other than permanent (G) | Nil | Nil | Nil | Nil | Nil |
| 6. | Total workers (F + G) | 178 | 173 | 97.19 | 5 | 2.81 |

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) | 5 | 2 | 40 | 3 | 60 |
| 2. | Other than permanent (E) | Nil | Nil | Nil | Nil | Nil |
| 3. | Total differently abled employees(D + E) | 5 | 2 | 40 | 3 | 60 |
| Differently Abled Workers | | | | | | |
| 4. | Permanent (F) | Nil | Nil | Nil | Nil | Nil |
| 5. | Other than permanent (G) | Nil | Nil | Nil | Nil | Nil |
| 6. | Total differently abled workers (F + G) | Nil | Nil | Nil | Nil | Nil |

19. Participation/inclusion/representation of women

| | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 7 | 1 | 14.29 |
| Key Management Personnel | 3 | Nil | Nil |


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

| | FY 2022-23 | | | FY 2021-22 | | | FY 2020-21 | | |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 41.47 | 50.52 | 44.93 | 43.29 | 45.83 | 44.19 | 43.11 | 34.36 | 39.87 |
| Permanent Workers | 50.15 | 44.44 | 50 | 38.22 | 25 | 37.89 | 63.16 | Nil | 61.86 |

V. Holding, Subsidiary and Associate Companies (including joint ventures):
21. (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. | PC Universal Private Limited | Subsidiary | 100 | No |
| 2. | Luxury Products Trendsetter Private Limited | Subsidiary | 100 | No |
| 3. | PCJ Gems & Jewellery Limited | Subsidiary | 100 | No |
| 4. | PC Jeweller Global DMCC | Subsidiary | 100 | No |

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

(ii) Turnover: ₹23,59,45,84,324/-

(iii) Net worth: ₹ 35,27,75,00,032/-

VII. Transparency and Disclosures Compliances:
23. 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 2022-23 | | | FY 2021-22 | | |
|---|--|--|--|---------|--|--|---------|
| | | 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 | No | Nil | Nil | - | Nil | Nil | - |
| Investors* (other than shareholders) | Not Applicable | - | - | - | - | - | - |
| Shareholders | Yes The Company has designated an e-mail ID for redressal of shareholders grievances. https://corporate.pcjeweller.com/designated-e-mail-for-redressal-of-investors-grievances/ | 7 | Nil | - | 19 | Nil | - |

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| 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 2022-23 | | | FY 2021-22 | | |
|---|--|--|--|---------|--|--|---------|
| | | 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 |
| Employees and workers | Yes https://corporate.pcjeweller.com/wp-content/uploads/2015/06/investors/corporate-governance/fy-20/Whistle-Blower-Policy.pdf | Nil | Nil | - | Nil | Nil | - |
| Customers** | Yes The customers can approach the Company for their queries and grievances at https://www.pcjeweller.com/contact-us.html | Nil | Nil | - | Nil | Nil | - |
| Value Chain Partners | No | Nil | Nil | - | Nil | Nil | - |
| Other (please specify) | Not Applicable | - | - | - | - | - | - |

* The Company has only one category of Investor i.e. equity shareholders. Hence, Investors (other than shareholders) is not applicable.

** The Company being customer centric organization, works very closely with the need and choices of its customers and keeps their demands, culture and purchasing preferences in mind. In addition, the Company takes feedbacks from its customers and addresses their issues, if any, as soon as possible. However, the Company does not keep track of complaints number wise, hence, Nil is mentioned in the above table.

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, 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. | Business Ethics and Governance | Risk and Opportunity | <p>Risk: Engaging in unethical practices and misconduct can damage the Company's brand image and expose it to potential reputational risks.</p> <p>Opportunity: Establishing a culture centered on ethics and transparency is not only crucial for fulfilling mandates but also for cultivating strong relationships with the stakeholders.</p> | The Company has implemented various Code of Conducts and Policies, which sets forth the standards of ethical behavior and governance. | <p>Negative: The loss of reputation and stakeholder confidence can lead to indirect financial consequences.</p> <p>Positive: By adopting ethical practices and behavior, the Company can establish enduring relationships with its stakeholders, ultimately resulting in business growth.</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) |
|--------|---------------------------|--|--|--|---|
| 2. | Customer Satisfaction | Risk and Opportunity | <p>Risk:</p> <p>Customers have the potential to share their dissatisfaction, leading to a negative word-of-mouth effect resulting into loss of brand image and business.</p> <p>Opportunity:</p> <p>Customer satisfaction plays a vital role in cultivating long-term relationships, larger customer base and fostering business growth.</p> | <p>The labels / tags on the Company's products displays the information mandated by the applicable laws. The product pricing and other terms and condition of sale are transparent and clearly explained to the customers at the time of sale. The Company also takes feedbacks from its customers for resolving their issues, if any.</p> | <p>Negative:</p> <p>Unsatisfied customers can lead to a loss of business.</p> <p>Positive:</p> <p>Customer satisfaction can positively impact the business growth.</p> |
| 3. | Product Quality | Risk and Opportunity | <p>Risk:</p> <p>A company's brand reputation heavily relies on the quality of its products. Any compromise in product quality may result in customer loss and erosion of brand value.</p> <p>Opportunity:</p> <p>This fosters customer loyalty and contributes to the development of a positive brand image.</p> | <p>The Company implements stringent measures to ensure that its products meet standards of quality specified by BIS and all of its showrooms are equipped with 'Karatometers', where any customer can test purity of the jewellery.</p> | <p>Negative:</p> <p>Unsatisfied customers can lead to a loss of brand trust.</p> <p>Positive:</p> <p>Customer loyalty and satisfaction can positively impact the business growth.</p> |
| 4. | Employment Practices | Opportunity | <p>By fostering employee engagement, a Company can experience increased productivity, innovation, and commitment to success. Additionally, an inclusive work culture can attract and retain top talent from diverse backgrounds, thereby providing the Company with a competitive advantage.</p> | | <p>Positive:</p> <p>Efficient business operations.</p> |

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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

| 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) | Yes | | | | | | | | |
| | b. Has the policy been approved by the Board? (Yes/No) | Yes | | | | | | | | |
| | c. Web Link of the policies, if available | The Company's Business Responsibility Policy is aligned with all the 9 NGRBC Principles. There are some additional policies also that align with these principles and can be accessed at https://corporate.pcjeweller.com/codes-policies/ | | | | | | | | |
| 2. | Whether the entity has translated the policy into procedures. (Yes / No) | Yes | | | | | | | | |
| 3. | Do the enlisted policies extend to your value chain partners? (Yes/No) | No, the Company's policies do not extend to value chain partners. However, the Company counsels them to follow these principles voluntarily. | | | | | | | | |
| 4. | Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | The Company sells hallmarked gold jewellery bearing Bureau of Indian Standards (BIS) mark, purity and HUID number. | | | | | | | | |
| 5. | Specific commitments, goals and targets set by the entity with defined timelines, if any. | No specific goals or targets are set by the Company but adherence with the required principles is a part of the day to day operations. | | | | | | | | |
| 6. | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | Not Applicable | | | | | | | | |
| Governance, leadership and oversight: | | | | | | | | | | |
| 7. | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements: | <p>Business responsibility has developed new trends in the sustainability landscape. These are driven by initiatives that translate the sustainability philosophy into actions that impact companies and their stakeholders. There is worldwide acceleration post-pandemic toward embracing sustainability. Our Company is also committed to integrating Environmental, Social and Governance (ESG) principles into its businesses practices which are essential for improving the quality of life of our stakeholders which include our employees and customers. Our ethics are paramount responsibility and we believe in transparency and accountability in everything we do.</p> <p>The Company emphasizes on measures to inculcate fair and beneficial business practices to the employees, workers and the community at large. It believe in providing equal opportunity to all the employees and workers and do not discriminate amongst them on the basis of their gender or physical abilities. Their well-being is the top priority of the Company and it provides them with hygienic and safe working conditions and atmosphere.</p> | | | | | | | | |
| 8. | Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies) | The Board of Directors of the Company is responsible for implementation of Business Responsibility Policy. | | | | | | | | |
| 9. | Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Shri Ramesh Kumar Sharma, Executive Director, is designated as Business Responsibility Head. Business Responsibility Head may take support of such functional heads and other internal and external experts, as he may deems fit, for the effective implementation of the Policy. | | | | | | | | |



10. Details of Review of NGRBCs by the Company

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/any other Committee | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | | | | | | | | | | |
|--|---|--|-----|-----|-----|-----|-----|-----|-----|-----|--|--|--|--|--|--|--|--|--|
| | | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | | | | | | | | | |
| Performance against above policies and follow up action | Director | | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Director | | | | | | | | | | | | | | | | | | |

There is no formal review of NGRBCs undertaken by the Company. However, Executive Director endeavor to ensure that the day to day operations of the Company including those by its employees follow the same.

| | | | | | | | | | |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 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) | | | | | | | | | |
| 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) | | | | | | | | | |

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

ESSENTIAL INDICATORS

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

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|--|
| Board of Directors | 1 | The Company's business operations and industry updates | 100 |
| Key Managerial Personnel | 4 | Regulatory updates and applicable codes and policies | 100 |
| Employees other than BoD and KMPs | 310* | Induction / orientation and on the job training, customer policies, health and safety measures and applicable codes and policies | 100 |
| Workers | 310* | | 100 |

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* As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company has taken total number of training and awareness programmes based on total working days in the year excluding National Holidays and Sundays. Accordingly, %age of persons covered by the programmes is taken as 100%.

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

| Monetary | | | | | |
|-----------------|-----------------|---|---------------|-------------------|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty / Fine | Nil | - | Nil | - | - |
| Settlement | Nil | - | Nil | - | - |
| Compounding fee | Nil | - | Nil | - | - |

| Non-Monetary | | | | |
|--------------|-----------------|---|-------------------|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | Nil | - | - | - |
| Punishment | Nil | - | - | - |

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

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---|
| | Not Applicable |

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

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

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 2022-23 | FY 2021-22 |
|-----------|------------|------------|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | Nil | Nil |



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

| | FY 2022-23 | | FY 2021-22 | |
|--|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | - | Nil | - |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | - | Nil | - |

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

Not Applicable

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

| | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|-------|------------------------|-------------------------|---|
| R&D | Nil | Nil | Not Applicable |
| Capex | Nil | Nil | Not Applicable |

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

Yes, the Company has procedures in place for sustainable sourcing in the form of buy back and exchange of old jewellery.

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

The Company's raw materials consist of gold (bullion) and diamonds. These items do not deteriorate with time and can be reused again and again. The Company therefore encourages recycling and exchange of jewellery wherein its customers bring in their old jewellery to exchange the same for fresh items. The Company also buys back old jewellery. This ensures that the Company's demand for the fresh raw material is reduced considerably. In FY 2022-23 more than 70% of the Company's requirement of raw materials was met by recycling of old jewellery. The fresh gold bars consumed are procured from suppliers who in turn procure the same from RBI designated banks which import London Bullion Market Association certified gold ensuring highest purity and quality.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) Other waste:

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

(b) E-waste: Not Applicable, as the Company does not generate any e-waste.

(c) Hazardous waste: Not Applicable, as the Company does not generate any hazardous waste.

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(d) **Other waste:** The Company's raw materials consist of fresh gold bars, recycled gold and cut & polished diamonds. Cut & polished diamonds are not processed in any manner but studded in the jewellery as such. In case of gold, its purity is reduced from 24kt to 22 kt which actually increases its physical quantity. The gold waste generated during conversion of gold in jewellery is collected back to minimize any loss as it is also a very high value item.

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

No

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

ESSENTIAL INDICATORS

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

| Category | % of employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|------------|--------------------|------------|--------------------|--------------|--------------------|------------|---------------------|------------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 767 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Female | 498 | Nil | Nil | Nil | Nil | 498 | 100 | Nil | Nil | Nil | Nil |
| Total | 1,265 | Nil | Nil | Nil | Nil | 498 | 39.37 | Nil | Nil | Nil | Nil |
| Other than Permanent employees | | | | | | | | | | | |
| Male | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Female | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |

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

| Category | % of workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|------------|--------------------|------------|--------------------|-------------|--------------------|------------|---------------------|------------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent workers | | | | | | | | | | | |
| Male | 173 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Female | 5 | Nil | Nil | Nil | Nil | 5 | 100 | Nil | Nil | Nil | Nil |
| Total | 178 | Nil | Nil | Nil | Nil | 5 | 2.81 | Nil | Nil | Nil | Nil |
| Other than Permanent workers | | | | | | | | | | | |
| Male | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Female | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |



2. Details of retirement benefits, for current Financial Year and previous Financial Year:

| Benefits | FY 2022-23 | | | FY 2021-22 | | |
|----------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/NA) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/NA) |
| PF | 62.06 | 29.78 | Yes | 65.45 | 35.96 | Yes |
| Gratuity | 100 | 100 | Not Applicable | 100 | 100 | Not Applicable |
| ESI | 65.14 | 44.94 | Yes | 76.36 | 55.06 | 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 leases commercial premises for its showrooms / offices / factories. Currently these do not conform to the requirements of the Rights of Persons with Disabilities Act, 2016. However, the Company will take steps to rectify the same in due course.

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

The Company has incorporated the requirements of equal opportunity policy in the Employees Code of Conduct (available on the Company's HR Portal) and Business Responsibility Policy available at <https://corporate.pcjeweller.com/codes-policies/>

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

| Gender | Permanent employees | | Permanent workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | Not Applicable* | | | |
| Female | 94.44 | 100 | Nil | Nil |
| Total | 94.44 | 100 | Nil | Nil |

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

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

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

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

| Category | FY 2022-23 | | | FY 2021-22 | | |
|----------------------------------|--|--|------------|--|--|------------|
| | 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 | 1,265 | Nil | Nil | 1,250 | Nil | Nil |
| - Male | 767 | Nil | Nil | 786 | Nil | Nil |
| - Female | 498 | Nil | Nil | 464 | Nil | Nil |
| Total Permanent Workers | 178 | Nil | Nil | 166 | Nil | Nil |
| - Male | 173 | Nil | Nil | 162 | Nil | Nil |
| - Female | 5 | Nil | Nil | 4 | Nil | Nil |

8. Details of training given to employees and workers:

| Category | FY 2022-23 | | | | | FY 2021-22 | | | | |
|------------------|--------------|-------------------------------|------------|----------------------|------------|--------------|-------------------------------|------------|----------------------|------------|
| | 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 | 767 | 767 | 100 | 767 | 100 | 786 | 786 | 100 | 786 | 100 |
| Female | 498 | 498 | 100 | 498 | 100 | 464 | 464 | 100 | 464 | 100 |
| Total | 1,265 | 1,265 | 100 | 1,265 | 100 | 1,250 | 1,250 | 100 | 1,250 | 100 |
| Workers | | | | | | | | | | |
| Male | 173 | 173 | 100 | 173 | 100 | 162 | 162 | 100 | 162 | 100 |
| Female | 5 | 5 | 100 | 5 | 100 | 4 | 4 | 100 | 4 | 100 |
| Total | 178 | 178 | 100 | 178 | 100 | 166 | 166 | 100 | 166 | 100 |

* As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company have taken that all the employees and workers were provided health and safety as well as skill upgradation training.

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

| Category | FY 2022-23 | | | FY 2021-22 | | |
|------------------|--------------|------------|--------------|--------------|-----------|--------------|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 767 | 424 | 55.28 | 786 | 49 | 6.23 |
| Female | 498 | 239 | 47.99 | 464 | 5 | 1.08 |
| Total | 1,265 | 663 | 52.41 | 1,250 | 54 | 4.32 |
| Workers | | | | | | |
| Male | 173 | 75 | 43.35 | 162 | 55 | 33.95 |
| Female | 5 | 3 | 60 | 4 | 2 | 50 |
| Total | 178 | 78 | 43.82 | 166 | 57 | 34.34 |

* The Company keeps on reviewing the performance of its employees and workers in routine course. However, the numbers mentioned here are based on the numbers of employees and workers whose salary increased during the year.



10. Health and safety management system:

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

No

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

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

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

Yes

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

No

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

| Safety Incident/Number | Category | FY 2022-23 | FY 2021-22 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | Nil | Nil |
| | Workers | Nil | Nil |
| Total recordable work-related injuries | Employees | Nil | Nil |
| | Workers | Nil | Nil |
| No. of fatalities | Employees | Nil | Nil |
| | Workers | Nil | Nil |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | Nil | Nil |
| | Workers | Nil | Nil |

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

The Company is committed to provide safe and healthy workplaces to its employees and workers focusing on preventing injuries, illnesses and continuously strives to reduce risks, if any. Some of the measures taken by the Company include (1) providing good quality chairs for comfortable seating; (2) clean and well-lit work premises; (3) adequate air conditioning systems; (4) RO water for drinking; (5) clean and separate toilets for male and female employees; and (6) installation and maintenance of fire safety systems etc.

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

| | FY 2022-23 | | | FY 2021-22 | | |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil | Nil | - | Nil | Nil | - |
| Health & Safety | Nil | Nil | - | Nil | Nil | - |

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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 |

* Although no specific self-assessment done by the Company but the Company regularly reviews health and safety practices as well as working conditions, hence, 100% mentioned here.

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

No complaints were filed by the employees and workers in relation to health & safety as well as working conditions. Hence, no corrective measures were required.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

The Company has been in the same line of business for almost two decades now and by virtue of its long experience has identified employees, shareholders / investors, customers and vendors (suppliers) as its key stakeholders.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|--------------------------|---|--|--|--|
| Employees | No | E-mails, Phone, Staff meetings and Intranet portal. | Ongoing | Communication, reviews and grievance redressal, if any, etc. |
| Shareholders / Investors | No | E-mails, SMS, Website, Newspaper Advertisements, Annual Reports, General Meetings and Stock Exchanges Communications | Quarterly / Half-yearly / Annually and need based | Dissemination of information having a bearing on the performance /operations of the Company including price sensitive information, statutory disclosures, addressing shareholders' queries |
| Customers | No | Website, Newspaper Advertisements, Social Media, Phone, Personal Interactions | Ongoing | Customer acquisition, understand their preferences and demands, review of feedbacks and resolve grievances, if any. |
| Vendors (Suppliers) | No | SMS, E-mails, Phone, Personal Interactions | Need basis | Queries / suggestions / assurance etc. |



PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

| Category | FY 2022-23 | | | FY 2021-22 | | |
|----------------------|--------------|--|------------|--------------|--|------------|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. of employees / workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 1,265 | 1,265 | 100 | 1,250 | 1,250 | 100 |
| Other than permanent | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | 1,265 | 1,265 | 100 | 1,250 | 1,250 | 100 |
| Workers | | | | | | |
| Permanent | 178 | 178 | 100 | 166 | 166 | 100 |
| Other than permanent | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | 178 | 178 | 100 | 166 | 166 | 100 |

* As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company have taken that all the employees and workers were provided training on human rights issue.

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

| Category | FY 2022-23 | | | | | | FY 2021-22 | | | | | |
|-----------------------------|--------------|-----------------------|------------|------------------------|------------|--------------|-----------------------|------------|------------------------|------------|--|--|
| | 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 | 1,265 | Nil | Nil | 1,265 | 100 | 1,250 | Nil | Nil | 1,250 | 100 | | |
| Male | 767 | Nil | Nil | 767 | 100 | 786 | Nil | Nil | 786 | 100 | | |
| Female | 498 | Nil | Nil | 498 | 100 | 464 | Nil | Nil | 464 | 100 | | |
| Other than Permanent | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | | |
| Male | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | | |
| Female | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | | |
| Workers | | | | | | | | | | | | |
| Permanent | 178 | 0 | 0 | 178 | 100 | 166 | 0 | 0 | 166 | 100 | | |
| Male | 173 | 0 | 0 | 173 | 100 | 162 | 0 | 0 | 162 | 100 | | |
| Female | 5 | 0 | 0 | 5 | 100 | 4 | 0 | 0 | 4 | 100 | | |
| Other than Permanent | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | | |
| Male | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | | |
| Female | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | | |

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

| | Male | | Female | |
|-----------------------------------|--------|---|--------|---|
| | Number | Median remuneration / salary / wages of respective category (₹) | Number | Median remuneration / salary / wages of respective category (₹) |
| Board of Directors (BoD)* | 5 | 48,56,016 | 1 | 1,20,000 |
| Key Managerial Personnel# | 2 | 81,69,444 | Nil | Nil |
| Employees other than BoD and KMP@ | 764 | 2,71,344 | 498 | 2,29,836 |
| Workers@ | 173 | 2,78,196 | 5 | 2,23,020 |

* Sitting fee of Independent Directors and salary of Executive Director

Salary

@ Median remuneration

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. Human Resource Department is responsible for addressing human rights issues.

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

The Company is committed to conducting business and dealing with all its stakeholders and staff with the highest ethical standards and in compliance with all applicable regulations. The Company ensure to maintain a healthy and safe environment for its workforce irrespective of their caste, gender, work, designation etc. The Company refrain from employing child labour, forced labour or any form of involuntary labour, paid or unpaid. Any complaint in this regard can be mailed to Executive Director or HR Head.

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

| | FY 2022-23 | | | FY 2021-22 | | |
|------------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual harassment | Nil | Nil | - | Nil | Nil | - |
| Discrimination at workplace | Nil | Nil | - | Nil | Nil | - |
| Child labour | Nil | Nil | - | Nil | Nil | - |
| Forced labour / Involuntary labour | Nil | Nil | - | Nil | Nil | - |
| Wages | Nil | Nil | - | Nil | Nil | - |
| Other human rights related issues | Nil | Nil | - | Nil | Nil | - |

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

The Company believe in providing equal opportunity to all and do not discriminate amongst them on the basis of their caste, gender or physical abilities. The Company also strongly favours women empowerment and endeavor to provide them more and more employment opportunities. The Company also have in place a Whistle Blower Policy, which provides a framework and empowers all the employees to report about unethical behavior, violation of the Company's Codes / Policies etc. in a confidential manner and provides reassurance that they will be protected from victimization for whistle blowing.



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

No. However, the Company always emphasizes on protection of human rights in all its business operations / dealings.

9. 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 |

* Although no specific self-assessment done by the Company but the Company regularly reviews these issues, hence, 100% mentioned here.

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No corrective action was taken or underway, as no significant risks / concern arises from the reviews undertaken by the Company.

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

ESSENTIAL INDICATORS

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

| Parameter | FY 2022-23 | FY 2021-22 |
|--|-------------------|-------------------|
| Total electricity consumption (A) | _* | _* |
| Total fuel consumption (B) | _* | _* |
| Energy consumption through other sources (C) | _* | _* |
| Total energy consumption (A+B+C) | _* | _* |
| Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) | _* | _* |
| Energy intensity (optional) – the relevant metric may be selected by the entity | _* | _* |

* Although the Company has metered electricity connections and fuel consumption, however, it is unable to compile the data in the required format.

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

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

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

Not applicable, as the Company do not fall under the PAT scheme of the Government of India.

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

| Parameter | FY 2022-23 | FY 2021-22 |
|---|------------|------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | Nil | Nil |
| (ii) Groundwater | Nil | Nil |
| (iii) Third party water | -* | -* |
| (iv) Seawater / desalinated water | Nil | Nil |
| (v) Others | Nil | Nil |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | -* | -* |
| Water intensity per rupee of turnover | | |
| (Water consumed / turnover) | -* | -* |
| Water intensity (optional) – the relevant metric may be selected by the entity | -* | -* |

* Various locations of the Company have metered water connections from the local municipalities. However, it is unable to compile the data in the required format.

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

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

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

No, as the Company's business operations do not warrant any such requirement.

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

| Parameter | Please specify unit | FY 2022-23 | FY 2021-22 |
|-------------------------------------|---------------------|------------|------------|
| NOx | - | Nil | Nil |
| SOx | - | Nil | Nil |
| Particulate matter (PM) | - | Nil | Nil |
| Persistent organic pollutants (POP) | - | Nil | Nil |
| Volatile organic compounds (VOC) | - | Nil | Nil |
| Hazardous air pollutants (HAP) | - | Nil | Nil |
| Others – please specify | - | Nil | Nil |

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

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

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

| Parameter | Unit | FY 2022-23 | FY 2021-22 |
|---|---|------------|------------|
| 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 | Nil | Nil |
| 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 | Nil | Nil |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | | Nil | Nil |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | | Nil | Nil |



Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) - No
If yes, name of the external agency.- Not Applicable

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

No

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

| Parameter | FY 2022-23 | FY 2021-22 |
|--|------------|------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | Nil | Nil |
| E-waste (B) | Nil | Nil |
| Bio-medical waste (C) | Nil | Nil |
| Construction and demolition waste (D) | Nil | Nil |
| Battery waste (E) | Nil | Nil |
| Radioactive waste (F) | Nil | Nil |
| Other Hazardous waste. Please specify, if any. (G) | Nil | Nil |
| Other Non-hazardous waste generated (H) | Nil | Nil |
| Total (A+B + C + D + E + F + G + H) | Nil | Nil |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | Nil | Nil |
| (ii) Re-used | Nil | Nil |
| (iii) Other recovery operations | Nil | Nil |
| Total | Nil | Nil |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | Nil | Nil |
| (ii) Landfilling | Nil | Nil |
| (iii) Other disposal operations | Nil | Nil |
| Total | Nil | Nil |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) – No
If yes, name of the external agency.- Not Applicable

9. 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 mainly manufactures handmade jewellery and has a negligible use of any chemicals in its manufacturing process. At the same time it promotes waste reduction and recycling through various measures such as minimizing the use of single-use plastics, discouraging wastage of papers, water and adopting energy-efficient technologies.

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

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

Not Applicable

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

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

Not Applicable

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

Yes

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

Not Applicable

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

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

3

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

| S. No. | Results communicated in public domain (Yes / No) | Reach of trade and industry chambers/ associations(State/National) |
|--------|---|--|
| 1 | The Associated Chambers of Commerce & Industry of India | National |
| 2 | Gems & Jewellery Export Promotion Council | National |
| 3 | Export Promotion Council for EOUs & SEZs | National |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
|-------------------|-------------------|-------------------------|

Not Applicable

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

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

Not Applicable

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

| 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 ₹) |
|--------|--|-------|----------|---|--------------------------|---------------------------------------|
|--------|--|-------|----------|---|--------------------------|---------------------------------------|

Not Applicable



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

The community members can share their concerns, if any, with the Company via e-mail address mentioned on the website.

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

| | FY 2022-23 | FY 2021-22 |
|--|------------|------------|
| Directly sourced from MSMEs / small producers | Nil | Nil |
| Sourced directly from within the district and neighbouring districts | Nil | Nil |

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

The customers can approach the Company's showrooms for resolution of their queries, concerns and issues, if any. The Company has also provided a Toll-Free Number and an e-mail address on its website for the customers to contact the Company. In addition, the Company also takes feedbacks from its customers and addresses their issues, if any, as soon as possible.

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

| | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | Nil* |
| Safe and responsible usage | Nil* |
| Recycling and / or safe disposal | Nil* |

*The Company's product is jewellery, which do not require disclosure of these information.

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

| Category | FY 2022-23 | | | FY 2021-22 | | |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | Nil | Nil | - | Nil | Nil | - |
| Advertising | Nil | Nil | - | Nil | Nil | - |
| Cyber-security | Nil | Nil | - | Nil | Nil | - |
| Delivery of essential services | Nil | Nil | - | Nil | Nil | - |
| Restrictive Trade Practices | Nil | Nil | - | Nil | Nil | - |
| Unfair Trade Practices | Nil | Nil | - | Nil | Nil | - |
| Others | Nil | Nil | - | Nil | Nil | - |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil | - |
| Forced recalls | Nil | - |

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

The Company do not have any specific policy on cyber security and risks related to data privacy. However, its Risk Management Policy covers risks related to cyber security and data privacy.

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

Not Applicable