

gokaldas exports ltd

GEL/SEC/2023-24/50
August 29, 2023

BSE Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Limited
The Exchange Plaza
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

Scrip Code - 532630

Scrip Code: GOKEX

Dear Sir/ Madam,

Sub: Business Responsibility and Sustainability Report for the FY2022-23

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of Business Responsibility and Sustainability Report of the Company for the financial year 2022-23.

Please take this into your records.

Thanking you,

Yours truly,
For **Gokaldas Exports Limited**

Gourish Hegde
Company Secretary & Compliance Officer

Encl: as above



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Industrial Suburb, Yeshwanthpur, Bangalore 560 022.
Tel : +91 80 68951000, Fax : +91 80 68951001
E-Mail : info@gokaldasexports.com CIN : L18101KA2004PLC033475



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Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity:	L18101KA2004PLC033475
2. Name of the Listed Entity:	Gokaldas Exports Limited
3. Year of incorporation:	2005
4. Registered office address:	No.25, Second Cross, Third Main, Industrial Suburb, Yeshwanthpur, Bangalore - 560 022
5. Corporate address:	
6. E-mail:	info@gokaldasexports.com
7. Telephone:	+(91)-(80)-68951000
8. Website:	https://www.gokaldasexports.com/
9. Financial year for which reporting is being done:	Financial Year 2022-23
10. Name of the Stock Exchange(s) where shares are listed:	Bombay Stock Exchange & National Stock Exchange
11. Paid-up Capital:	₹ 3,028.90 Lakhs
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	
Name:	Prabhat Kumar Singh
Designation:	Whole-Time Director
Contact Number:	+(91)-(80)-68951000
13. Reporting boundary:	The disclosures reported are under consolidated 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	Apparel and Clothing	The Company is in the business of Apparel Manufacturing & Exports	100%

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	Apparel and Clothing	14101	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	Total
National	19	1	20
International	-	-	-

17. Markets served by the entity:

a. Number of locations:

Location	Number
National (No. of States)	2
International (No. of Countries)	50 +

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

Exports Contribute 90% of the total turnover.

- c. A brief on types of customers

Our customers are top international fashion retailers, wholesalers, and global brands, primarily based in the USA & Europe. These customers source a wide range of ready made garments such as fashion wear, outerwear, and sportswear across multiple geographies for men, women and kids for all seasons.

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)	4294	3222	75%	1072	25%
2	Other than Permanent (E)	0	-	-	-	-
3	Total Employees (D+E)	4294	3222	75%	1072	25%
WORKERS						
4	Permanent (F)	22130	3298	15%	18832	85%
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	22130	3298	15%	18832	85%

- 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)	10	7	70%	3	30%
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	10	7	70%	3	30%
Differently abled Workers						
4	Permanent (F)	49	23	47%	26	53%
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	49	23	47%	26	53%

19. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	4	-	0%

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

"Percentage for per Annum"

	FY 2022-23 (Turnover in Current FY)			FY 2021-22 (Turnover in Previous FY)			FY 2019-20 (Turnover rate in the year prior to Previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	45%	46%	46%	54%	58%	55%	51%	58%	53%
Permanent Workers	123%	82%	88%	161%	101%	110%	155%	103%	111%

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	All Colour Garments Pvt. Ltd.	Subsidiary	100%	No
2	SNS Clothing Pvt. Ltd.	Subsidiary	100%	No
3	Vignesh Apparels Pvt. Ltd.	Subsidiary	100%	No
4	Gokaldas exports Acharpura Pvt. Ltd.	Subsidiary	100%	No
5	Sri Susamyuta Knits Pvt. Ltd.	Subsidiary	100%	No
6	Gokaldas Exports FZCO	Subsidiary	100%	No

Subsequent to the closure of this financial Year 2022-23, the Company has incorporated 2 more wholly owned subsidiaries

VI. CSR Details

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

(ii) Turnover: ₹ 2,24,722.93 Lakhs

(iii) Net worth: ₹ 88,625.12 Lakhs

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 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
		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	Yes, the Company has adequate systems and processes for redressing systems and processes for redressing employee grievances. The related documents can be accessed at www.gokaldasexports.com/policies/	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)		Nil	Nil	-	Nil	Nil	-
Shareholders		10	Nil	-	Nil	Nil	-
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	Nil	-

Note: While the company has adequate systems and processes to address the stakeholder grievances, a further improvement and strengthening will be made in the coming year.

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

Sr. 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	Waste Water	Environmental Risk	Water is crucial for both businesses and communities. Climate change could cause more frequent	1. Installed ZLD (Zero Liquid Discharge) wherein more than 90% of waste water is recycled and reused for the laundry application.	Positive: Resource conservation, Environment positive & ESG compliant.

Sr. 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)
			extreme weather events, resulting in water scarcity during droughts and intense heatwaves, potentially affecting resources.	<ol style="list-style-type: none"> 2. Change over to Low liquor ratio (1:5) laundry machines and E-Flow machines to reduce water & chemical consumption. 3. Rain water harvesting tanks have been augmented and used to increase ground water recharge. 	<p>Negative: Requires capital investment and incurs operational cost.</p>
2	Energy/Power consumption	Environmental Risk	Energy plays a vital role in the textile and apparel industry's progress, but the resulting emissions pose a threat to the environment. The industry's growing global demand thereby increased production volumes drive up greenhouse gas (GHG) emissions.	<ol style="list-style-type: none"> 1. Use of renewable source of energy like rooftop solar 2. Installation of LED across the units leading to energy savings. 3. Adoption of energy efficient sewing machines help in reduction of frictional loss leading to energy saving and low maintenance cost. 	<p>Positives: Resource conservation, Environment positive & ESG compliant.</p> <p>Negative: Requires capital investment and incurs operational cost.</p>
3	Chemicals	Environmental Risk	Consumers are increasingly favouring safe and sustainable products, while regulations are becoming stricter regarding the environmental impacts of chemicals.	<ol style="list-style-type: none"> 1. Use only authorised ZDHC non-hazardous chemicals for laundry and printing processes. 2. Change over to Low liquor ratio (1:5) laundry machines and E-Flow machines to reduce water & chemical consumption. 	<p>Positives: Environment positive & ESG compliant.</p>
4	Health & Safety	Social Risk	Occupational health involves the potential risks to employees' well-being, working conditions, and safety, particularly the threat of harm or negative health effects when employees are exposed to hazards.	<ol style="list-style-type: none"> 1. The Company conducts SLCP (Social and Labour Convergence Program) in all its facilities to assess the working conditions and how well its facilities are improving. The Company SLCP score for the year 2023 was 87% compared to 83% in the financial year 2022. 2. The Company has appointed doctors at each facility to attend employee's health and their well-being. 	<p>Positives: Employee Well Being, Social Compliant</p>
5	Skill Management	Risk and Opportunity	As human resource intense industry, workers' skill and competencies play a critical role in our business operations. Access to skilled workforce and retaining trained workers are critical factors and strategically important for organizational growth	<ol style="list-style-type: none"> 1. Conduct skill enhancement training in a continuous basis 2. Partner with external agencies to impart skill upgradation and competency building programs 3. Scout and train potential workers 4. Improve workers well-being initiatives to retain workers 	<p>Positives: Skill workers retentions, talent attraction</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9									
Policy & Management Process																			
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
		The NGRBC Principles and Core Elements are well covered by various organizational, business operations, corporate governance and human resource management policies																	
	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	www.gokaldasexports.com																	
2	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle:	The Company has certifications from the global bodies for sustainability and standards such as Higg Index, SLCP, GOTS, GRS, Organic 100 content standard, BCI and Global Security Verification.																	
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to implement sustainability initiatives covering various aspects such as waste water management, use of chemicals, energy efficiency and labour practices. It intends to continuously identify the improvement areas in the said areas and set targets and achieve them.																	
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company was able to reach its specific commitments focusing on waste water management, chemicals management, labour practice management, and energy efficiency practice.																	
Governance, leadership and oversight																			
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>) The Company's importance on the ESG is emphasized in the page no. 22 of the annual report.																		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Prabhat Kumar Singh Designation: Executive Director - Whole-Time Director DIN: 08275987																	
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.	The Company has corporate social responsibility committee of the Board to review the CSR activities. In addition the Company's management who take decisions with regard to social responsibility also considers sustainability related matters suitably.																	
10	Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee	Frequency (Annually/Half yearly/Quarterly/Any other - please specify)																	
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company follows annual review cycle for all policies								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company follows annual review cycle for all policies								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	The Company's internal team consistently evaluate the effectiveness of policies implemented across the facilities. However, the Company has obtained certifications from international standards such as Higg and SLCP who assess, verify the data accuracy levels and award scores.								
12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
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

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

Segment	Total number of training & Awareness Programmes held	Topics/Principles covered under the training & its impact	% age of persons in respective category covered by the awareness programme
Board of Directors	6	The Board of Directors and the Key Management Personnels receive updates on issues related to business strategy,	100
Key Managerial Personnel	6	regulations, corporate governance, sustainability initiatives, CSR and supply chain management.	100
Employees other than BOD & KMP	1409	SST, WCP, SDP, PoSH, MDP	SST-100%, WCP-100%, SDP-100%, MDP-50%, PoSH-100%
Workers	2700	PACE, First Aid, WCP, PoSH, Committee R & R, UpSkilling	PACE-50%, First Aid 2-5%, Upskill-30%, WCP-100%, PoSH-100%

Note:

SST: Supervisory skill training,
WCP: Workplace cooperation program,
SDP: Supervisory development program,
MDP: Management development program,
PACE: Personal advancement and career enhancement.

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 INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine				
Settlement	There are no instances of penalty/Fine/punishment/award/compounding fees/settlement amount paid in proceedings during the year.			
Compounding fee				

Non-Monetary				
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment				
Punishment	There are no instances of Imprisonment or punishment against the KMP/Director during the year.			

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	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's code of conduct provides sufficient guidance to its employees on anti-bribery and anti-corruption. The Company includes clauses on anti-corruption and anti-bribery appropriately in all its purchase orders and contracts to guide the vendors on ethical business practices.

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

Particulars	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

Particulars	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No complaint received during the current & Previous financial Year			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

- 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.

The Company did not have any such instances during the Year.

Leadership Indicators

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

Total number of awareness topics/principles held	% age of value chain programmes covered under the programme	Partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

The Company constantly engages with the vendors to make them aware of Company's zero tolerance approach to bribery & ethics.

The Company guides the vendors through its purchase orders/contracts on anti-bribery and anti-corruption approaches, ethical business practices, compliance with all national/international laws of the Company & reporting mechanisms in case of violation of code of conduct.

- 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.

The Company's policy on code of conduct is applicable to all the officers and Directors on the board. The policy promotes ethical code of conduct, compliances to all the national and international laws & includes suitable guidance on conflict of interests. Company's "code of conduct" provides for reporting mechanisms in case of violation of conflict of interests.

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

Essential Indicators

- 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 & social impacts
R & D	0	0	
CAPEX	39%	8.9%	Company made regular investments in high energy efficiency equipment in the last 2 years. However, the environmental & social impacts of these initiatives are yet to be measured.

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

Fabric and Trims are the basic raw material of the Company that are purchased mostly from vendors nominated by customers. All nominated vendors are regularly assessed for compliances by the buyers with special reference to environment and social impacts of value chain.

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

5.5% of the Company's total purchases accounts for recycle fabric.

- 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 follows regulatory norms defined by the pollution control boards in respect of collection, segregation, storage in separately designated areas for different types of wastes. Accordingly, disposal of these waste is made through approved vendors.

- 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, the Company has initiated EPR registration process with the authorities. However, the Company complies with the regulator norms prescribed by the pollution control boards.

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?

The Company's raw material purchases are from customer-nominated sources. It has been observed that the customers audit the vendors manufacturing processes & products with specific reference to environmental & social impacts. From this perspective, raw material purchases are covered within the system boundary of "cradle-to-gate" LCA.

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
NIL					

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.

There are no significant observations that have been reported on account of social or environmental concerns arising out of our manufacturing processes or products.

Name of the Product/Service	Description of the Risk/Concern	Action Take
NIL		

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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water	22.9%	16.9%
Recycled fabric	5.5%	1.8%

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	95.55	-	-	96.14	-
E-waste	-	1.81	-	-	2.09	-
Hazardous Waste	-	-	296.5	-	-	269
Other Waste (Non-Hazardous)	4334.35			3757.91		

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

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

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

Essential Indicators

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

Category	% age 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	3222	3222	100	3222	100	-	-	-	-	-	-
Female	1072	1072	100	1072	100	1072	100	-	-	-	-
Total	4294	4294	100	4294	100	1072	100	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% age 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	3298	3298	100	3298	100	-	-	-	-	-	-
Female	18832	18832	100	18832	100	18832	100	-	-	190	1
Total	22130	22130	100	22130	100	18832	100	-	-	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	No. of Employees covered as a % age of total employees	No. of Workers covered as a % age of total workers	Deducted & deposited with the Authority (Y/N/N.A.)	No. of Employees covered as a % age of total employees	No. of Workers covered as a % age of total workers	Deducted & deposited with the Authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	48	100	Y	46	100	Y
Others - Please specify	-	-	N.A	-	-	N.A

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 compliant with the requirements of differently abled employees & workers under the Rights of person with Disabilities act, 2016.

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

The Company provides fair & equal opportunity to all the employees and workers irrespective of their race, sex, disabilities etc. in matters relating to job openings, promotions, postings thereby fulfilling non-discriminatory approach in its working.

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	-	-	-	-
Female	66%	89%	41%	92%
Total	66%	89%	41%	92%

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 mechanisms in brief)
Permanent Workers	Yes, The Company has an internal grievances committee which constitutes of plant head and Plant HR head, Corporate HR head, Directors, Audit committee to redress grievances of all the employees and workers. Suggestion boxes, access to Hotline, whistle blower policy provides sufficient mechanisms for redressal of grievances.
Other than Permanent workers	
Permanent employees	
Other than Permanent Employees	

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees /workers in respective category A	No. of employees/ Workers in respective category who are part of sociation(s) or Union (B)	% (B/A)	Total employees /workers in respective category A	No. of employees/ Workers in respective category who are part of sociation(s) or Union (B)	% (B/A)
Total Permanent Employees	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

The Company has union but present in certain units. Management engages with union and duly elects works committee to resolve work place concerns.

8. Details of training given to employees and workers:

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	3222	2061	64	68	2	3284	2135	65	51	2
Female	1072	805	75	219	21	1072	375	35	178	17
Total	4294	2866	67	287	7	4356	2510	58	229	5

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Workers										
Male	3298	2034	62	71	2	4759	2474	52	59	1
Female	18832	16684	89	1952	11	22361	19007	85	815	4
Total	22130	18718	86	2023	9	27120	21481	79	874	3

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3222	2322	72	3284	2009	61
Female	1072	708	67	1072	597	56
Total	4294	3030	71	4356	2606	60
Workers						
Male	3298	208	6	4759	364	8
Female	18832	6813	36	22361	6183	28
Total	22130	7021	32	27120	6547	24

10. Health and safety management system:

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

The Company has inculcated a predominant approach of "Safety First" at all its plants to ensure safe and healthy work environment to all the employees and workers.

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 a safety committee at each of its plant that works on a "Hazard identification and Risk Assessment (HIRA)" framework. The committee consists of employees/workers and management that strives to identify various work-related hazards and remove/mitigate the risks pertaining to these hazards. The committee reviews the status of

identification of hazards/risks and closure status in its monthly meetings.

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

The Company's safety committee conducts periodic meetings at each unit for the identification and removal/mitigation of risks. All the workers are encouraged to provide suggestions to the committee on identification of risks and solutions to remove/mitigate the risks.

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

All the employees/workers have free access to the ambulance services and doctors at every facility of the Company. The ambulance is equipped with full time staff to take care of any emergencies.

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

Safety/Incident Number	Category	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.14	0.38
	Workers	0.38	0.13
Total recordable work-related injuries	Employees	6	2
	Workers	18	6
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

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

The Company operates on a principle of "Safety First" approach in all its facilities. To achieve this objective, every site has formed a safety committee comprising members from both workers and management. The head of the plant will be chairing all the committee review meetings.

The safety committee organizes safety observation tours to identify the hazards in providing workers with safe and healthy work environment.

In this endeavor the Company identifies all the potential risks associated with the factory's equipment's, utilities, layouts, behavioral aspects of the workers. Periodical training is organized for all the workers and supervisors on the potential risks. The workers are encouraged to undergo regular health check-ups to prevent any health-related hazards. Equipment's are checked on a periodical basis to ensure its proper maintenance. Workers involved in civil work are provided suitable PPE and training before deployment. Necessary facilities are provided in order to reduce hazards pertaining to Air & Noise pollution. The factories are equipped with good fire protection equipment to prevent fire hazards.

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0		0	0	
Health & Safety	0	0		0	0	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & 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.

The Assessments carried out identifies no significant risk/concerns related to health and safety practices and working conditions.

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).

No. However eligible employees/workmen have been covered under ESI or under group personal accident insurance policies Compensatory packages is considered on merit basis by management.

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

All our contracts/purchase orders with vendors explicitly spells and lays thrust on business integrity and ethical practices. Our discussions with vendors include compliances in matters pertaining to timely statutory dues deduction and remittance.

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:

Particulars	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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes.

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	Nil
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.

The Company's management as part of its business discussions with the value chain partners includes topics pertaining to compliances. Compliances pertain to and include ethical business practices, sustainability on human rights practices, providing safe and healthy working environment to workers, compliances to various requirements relating to labour laws and statutory taxes.

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 identified the key stakeholders by defining the Company's scope and activities, analysing internal and external stakeholders, listing down the potential stakeholders based on their influence, interest & impact and establishing appropriate communication channels.

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	Meeting with the customers on one-to-one basis through virtual and physical meeting including visits to our manufacturing plant	Continuous engagement throughout the year	To develop the long-term customer relationships, understand their expectations and meet them.
Employee & Workers	No	Communicate through emails, events and meetings. In addition, we conduct internal training programs, workshops, appraisals and rewards and recognition programs.	As per planned scheduled	To understand employee career paths, workplace concerns, and other pertinent issues faced by workers, aiming to gain a comprehensive understanding of their experiences.
Government	No	Virtual and Physical Meetings, Conference or Group meetings	Need Basis	To discuss impact of any new policy implementation, opportunities and challenges faced by the Industry.
Suppliers	No	Meeting with the Suppliers on one-to-one basis through virtual and physical meeting	Continuous engagement throughout the year	To help them understand the requirements in terms of quality, cost and timelines.

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
Shareholders	No	Intimation to Exchanges, New paper publication, Emails, results conference call, one-on-one meetings in either virtual or physical, and Annual General Meeting.	As per planned scheduled	To communicate our quarterly or annual financial performance and to address queries on business performance.
Media	No	Interactions through interviews via Television, Print Media, articles, and events	Need basis	To communicate our financial performance for the quarter and annual year and the general business direction.

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.

Our management interacts with most of the Stakeholders directly. The consultations are shared with respective boards committees like Stakeholder Relationship Committee, CSR committee, Risk Management committee and NRC committee. The respective committee's reviews, monitors, and provides strategic direction to the Company's social responsibility obligations and other societal and sustainability practices.

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

topics were incorporated into policies and activities of the entity.

Yes, we maintain a continuous dialog with our key stakeholders. One such instance is that the increasing awareness of ESG among the end consumers is pushing the key brands to implement the ESG initiatives across their suppliers and aligning ourselves the Company conducts Higg Index audit through third-party auditors like Intertek Group PLC, SGS S.A that verifies all measures like energy to chemical waste, water pollution, air and chemical management.

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

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 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. of Employees/Workers covered (B)	% B/A	Total (C)	No. of Employees/Workers covered (D)	% D/C
Employees						
Permanent	4294	3179	75	4356	2613	60
Other than Permanent	0	0	0	0	0	0
Total Employees	4294	3179	75	4356	2613	60
Workers						
Permanent	22130	19638	90	27120	23052	85
Other than Permanent	0	0	0	0	0	0
Total Workers	22130	19638	90	27120	23052	85

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent										
Male	3222	-	-	3222	100	3284	-	-	3284	100
Female	1072	-	-	1072	100	1072	-	-	1072	100
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	3298	600	18	2698	82	4759	843	18	3916	82
Female	18832	5858	31	12974	70	22361	5637	25	16724	75
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

Gender	Number	Male		Female	
		Median remuneration/ salary/wages of respective category (₹)	Number	Median remuneration/ salary/wages of respective category (₹)	Number
Board of Directors (includes only VC&MD, WTD and ED)	3	17,80,600	2	-	-
Key Managerial Personnel (excludes MD and WTD)	2	1,24,429	-	-	-
Employees other than BOD & KMP	3215	23188	1072	17500	
Workers	3298	11549	18832	11200	

Note:

1. Non-Executive Directors (5 no.) are paid sitting fees only, hence not considered.
2. All the salary/wages furnished above is on a monthly basis.

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 organization has different forums in place to address the human rights issues.

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

The Company has provided various forums to the employees/workers to address the grievances related to human rights issues.

Plant Head, Plant HR Head and grievance redressal committees at the plant are immediately available to address the grievances arising at the plants. Additionally Works Committee and HR head are available sequentially to redress the grievances along with suggestion boxes & Hotline are open to all the employees. In addition, Whistle blower policy is available to safeguard complainants from adverse consequences.

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the Year	Pending resolution at the end of the Year	Remarks	Filed during the Year	Pending resolution at the end of the Year	Remarks
Sexual Harassment	0	0		0	0	
Discrimination at Work Place	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related Issues	0	0		0	0	

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

The Company believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour, in consonance with Code of Conduct.

In line with this commitment the Company's whistle blower policy aims to provide an avenue for Directors/employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistle blowing.

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

Yes, the Company has zero tolerance approach to unethical business practices. Compliances to human rights requirements forms one of the pillars of ethical business practices.

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
Others – please specify	100

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

Not Applicable

Leadership Indicators

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

No process have been modified/introduced.

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

As a responsible Corporate Citizen, Gokaldas Exports Ltd ensures compliance with Human Rights of its associates and stake holders, vulnerable groups and communities based on the Guiding Principles on Business and Human Rights that are endorsed by UN Human Rights Council.

The scope of human rights due-diligence broadly covers:

1. Working condition (Wage, hours, benefits, accommodation)
2. Community environment and Safety

3. End use impact
4. Occupational Health & Safety
5. Access to remedy
6. Gender and Diversity

The business process of Gokaldas Exports Ltd requires the Social Compliance audits covering the above points to be conducted by audit firms empanelled by the customers. Corrective measures are initiated and complied on any observations of deviations that might lead to violations of human rights.

Gokaldas Exports Ltd shares the vision of zero violations to human rights in the course of its business process.

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 is compliant with the requirements of differently abled visitors under the Rights of person with Disabilities act, 2016.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	The Company's management as part of its business discussions with the value chain partners includes topics pertaining to compliances. Compliances pertain to and include ethical business practices, sustainability on human rights practices, providing safe and healthy working environment to workers, compliances to various requirements pertaining to labour laws and statutory taxes.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
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.

No significant risks/concerns has been reported under the assessment

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 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	43	41
Total fuel consumption (B)	226	200
Energy consumption through other sources (C)	2	2
Total energy consumption (A+B+C)	271	244
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	12074 Joules/INR	13543 Joules/INR
Energy 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.

The Company has engaged Intertek Group plc for an assurance of greenhouse gas emissions.

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

The Company's sites/facilities are not identified as designated consumers (DCs) under the PAT scheme of GOI. However, the Company carries out energy saving initiatives on its own.

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

Particulars	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	260471	222491
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	148591	148476
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	409061	370967
Total volume of water consumption (in kilolitres)	409062	370967
Water intensity per thousand rupee of turnover (Water consumed/turnover)	18.20	20.60
Water 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.

The Company has not engaged any external agency to carry out the assessment/evaluation or assurance in this regard.

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

Yes, the Company has installed complete ZLD system for recycling & reusing the daily waste water using state of art technology that achieves 90 to 92 % recovery.

It has installed 700 KLD capacity effluent treatment plant wherein waste water is scientifically treated to ensure treated water meets the requirement of ZLD system.

700 KLD capacity Reverse Osmosis (RO) plant has been installed with 4 stage of filtration. The permeate of RO plant is used back to processes and rejects of RO plant undergo further treatments that includes Multiple Effect Evaporator (MEE) followed by Agitated Thin Film Drier (ATFD).

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 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	mg/Nm3	482	476
Sox	mg/Nm3	178	169
Particulate matter (PM)	mg/Nm3	826	819
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		0.31	0.28
Hazardous air pollutants (HAP)		-	-
Others - please Specify		-	-

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.

The Company has engaged Intertek group plc for an assurance of greenhouse gas emissions.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	23655	20029

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	9575	9117
Total Scope 1 and Scope 2 emissions per rupee of Turnover		0.0000014787	0.0000016183
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

The Company has engaged Intertek group plc for an assurance of greenhouse gas emissions.

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

The Company is constantly engaged in evaluation of various areas to reduce Green House Gas emission.

In this regard, the Company has installed & enhanced roof top solar panels in one of its production site. The Company is evaluating use of solar energy in other production sites.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	96	96
E-waste (B)	2	2
Bio-medical waste (C)	8	1
Construction and demotion waste (D)	0	0
Battery waste (E)	1	1
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	326	291
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4295	3734
Total (A+B + C + D + E + F + G + H)	4728	4125
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	875	808
(ii) Re-used	3557	3049
(iii) Other recovery operations	0	0
Total	4432	3857
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8	1
(ii) Landfilling	288	267
(iii) Other disposal operations	NA	NA
Total	296	268

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.

The Company has not engaged any external agency to carry out the assessment/evaluation or assurance in this regard.

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 follows regulatory norms defined by the Pollution control boards in respect of collection, segregation, storage in separately designated areas for different types of wastes. Accordingly, disposal of these waste is made through approved vendors.

To reduce the impact on environment, the Company follows prescribed norms/procedures by Pollution

control boards for disposal of waste, especially in respect of hazardous waste water sludge generated in the production process.

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:

The Company does not operate any of its facilities in the ecologically sensitive areas.

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
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The Company does not operate any of its facilities in the ecologically sensitive areas.

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:

The Company is compliant with all the prescribed regulations/guidelines under the above laws in all the production facilities.

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	2	2
Total energy consumed from renewable sources (A+B+C)	2	2
From non-renewable sources		
Total electricity consumption (D)	43	41
Total fuel consumption (E)	5	5
Energy consumption through other sources (F)	221	195
Total energy consumed from non-renewable sources (D+E+F)	269	241

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.

The Company has not engaged any external agency to carry out the assessment/evaluation or assurance in this regard.

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) To 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 ((Discharge in municipal sewage line)	56221	45612
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilolitres)	56221	45612

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.

The Company has not engaged any external agency to carry out the assessment/evaluation or assurance in this regard.

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

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

(i) Name of the area	As per the WRI Aqueduct Water Risk Atlas, all our facilities are in water stressed region. Most of our manufacturing facilities are based out of karnataka and as all the areas are in water stress, we have reported a combined figure.
(ii) Nature of operations	

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	260471	222491
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	148591	148476
Total volume of water withdrawal (in kilolitres)	409061	370967
Total volume of water consumption (in kilolitres)	409062	370967
Water intensity per rupee of turnover (Water consumed/turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the Entity	-	-

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) To 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 ((Discharge in municipal sewage line)	56221	45612
- With treatment – please specify level of Treatment		
Total water discharged (in kilolitres)	56221	45612

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.

The Company has not engaged any external agency to carry out the assessment/evaluation or assurance in this regard.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
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	The Company has not assessed Scope 3 emissions	
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.

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

The Company does not operate any of its facilities in the ecologically sensitive areas.

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

Sr. no	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Low liquor laundry machines	Installed latest Low liquor laundry machines (1:5) wherein for every process, this machine consumes less amount of water, chemical & energy thereby reducing impact on environment. The waste water generation from these machines is also relatively lesser.	Lesser consumption of water, chemicals and savings in energy consumption. Reduction in waste water consumption.

Sr. no	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Energy Savings initiatives	LED lights have been installed across all our facilities. Switched to latest servo motors for our sewing lines thereby reducing energy consumption and reduction in carbon footprints.	Lesser energy consumption and reduction in carbon emission.
3	Roof top solar	Installed 400kw solar panels at the roof top.	CO2 offset is around 545 tones/annum.
4	Installation of ZLD system	We have installed ZLD system across our washing operations incorporating latest membrane technology in tertiary treatment of waste water.	Reduction in waste water generation, reduction in fresh water demand, lesser environmental impact.

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

The Company has risk management policy that outlines ways and means to respond each element of business risks and how are such risks impact the business continuity and the going concerns. The Company has instituted emergency preparedness plans in each production location to deal with emergency situations. It also provides response mechanism to deal with hazard & risks and environmental impacts arising from emergency situations. The HR team of factory units impart regular training and share information to the employees to remain aware of the emergency situations. The Company periodically evaluates its annual business plan, assess its infrastructure adequacy, capacity utilization etc. and takes appropriate measures to mitigate risks associated with the business. The Company has risk management committee of the board who periodically reviews the risks measures and advise on the action as deemed necessary.

8. 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 does not, on its own, carry out a formal evaluation of the impact on environment due to the activities of the value chain. However, we have observed that the customers audit the vendors manufacturing processes & products with specific reference to environmental & social impacts. From this perspective, raw material purchases are covered within the system boundary of "cradle-to-gate" LCA.

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

Please refer to the above.

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

Essential Indicators

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

The Company is a member of 6 chambers/associations. Designated representatives of the Company engage in various dialogues with the associations.

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

S. no	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Apparel Export Promotion Council (AEPC)	National/International
2	Bangalore Chamber of Industry & Commerce (BCIC)	State
3	Confederation Of Indian Industry (CII)	National
4	Garments Exporters & Manufacturers Association (GEMA)	National/International

S. no	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
5	Indian Technical Textile Association (ITTA)	National/International
6	The Clothing Manufacturers Association of India (CMAI)	National/International

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

Name of Authority	Brief of the Case	Corrective action taken
	The Company has not received any such adverse orders	

Leadership Indicators

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

S. no	Public Policy advocated	Methods resort for such advocacy	Whether Information available in public domain (yes/No)	Frequency Review by Board (Annually/ Half Yearly/ Quarterly/Others – Please specify)	Web Link, if available
-	-	-	-	-	-

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 & 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)	Relavant Web Link
The Company was not required to undertake any such project during the current or the previous financial year					

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 affected Projects (PAFs)	% of PAFs covered by R & R	Amounts paid to PAFs in the FY (in INR)
Not Applicable						

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

The Company engages with various stakeholder groups at different levels. The local management team of the production sites regularly interacts with the community representatives and takes their feedbacks. The CSR team facilitates interaction between communities and the senior leadership team to take inputs from the local stakeholders. Community development programmes are designed and implemented accordingly. In addition, various informal and formal sessions are conducted with the community to engagement with children, youth, women and community and panchayat representatives.

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

Particulars	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/small producers	1.8%	2.3%
Sourced directly from within the district and neighboring districts	12.5%	9.1%

Leadership Indicators

- 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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The Company was not required to undertake any such project during the current year or the previous financial year.

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

S. no	State	Applicant District	Amount spent in INR
1	Karnataka	Bangalore (Urban)	58,43,382
		Bangalore (Rural)	5,63,932
		Tumkur	5,55,455
		Mysore	29,11,507
		Hassan	2,39,197
2	Tamil Nadu	Krishnagiri	7,12,365

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

No. 90 % of Fabric and Trims purchase are mostly from customer nominated/qualified sources and hence we do not have any specific policy on sourcing from marginalized/vulnerable groups

- From which marginalized/vulnerable groups do you procure?

Not Applicable as explained above

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

Not Applicable as explained above

- 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
-	-	-	-	-

- 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 the Authority	Brief of the Case	Corrective action taken
		Not Applicable

- Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Computer Lab facility at Govt. Higher Primary School Arehalli Guddadahalli	250	-
2	Toilet Facility at Govt. Higher Primary School Belavadi	350	-
3	Computer Lab Facility (30 No's Computers, chairs, Tables, one projector with screen), Library infrastructure setup & servicing of RO plant + Electrical connections	950	-
4	Donation of 50 No's Desk, 5 No's Nali-Kali table with 50 No's small chairs, 4 No's Office steel Almirah, 200 Liter per hour (LPH) RO Plant and MS grill to protect RO plant	150	-

S. No	CSR Project	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
5	Donation of 25 No's computer with networking cabling, Projector & screen, Printer, Donation of 500 Liter per hour (LPH) drinking water facility and 25 tables & 125 baby chairs for Nali-Kali program	752	-
6	Computer Lab & Digital Library: 30 No's computers with networking cables, Printer, Projector with Screen, Furnitures & Desks	980	-
7	1000 Liter per hour (LPH) RO drinking water & 20 No's computer lab	1650	-
8	200 Liter per hour (LPH) capacity Drinking water facility, furniture & Classroom boards	150	-
9	15 No's computers & Furniture including classroom boards	320	-
10	Refurbishment of existing Toilets & Auditorium	900	-
11	Replacement of roof sheets, Painting and Furnitures	325	-
12	Computer lab (10 No's) and Bicycle stand	610	-
13	100 Liter per hour (LPH) RO Drinking water & 6 No's of computers	70	-
14	Sponsoring the ambulance to Govt maternity hospital	1000	-

Note: There are beneficiaries from vulnerable & marginalized groups in the above CSR programs which we have not assessed.

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

Essential Indicators

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

The Company's activities are B2B, hence there are minimal interactions with the consumers. However, in respect of retail business, we capture the consumer complaints and feedback in our 2 retail stores in a register which are addressed appropriately.

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

As a Percentage of total turnover	
Environmental and Social parameters relevant to the product	This Information has not been calculated or assessed
Safe and responsible Usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Received during the year	Pending resolution at end of the Year	Remarks	Received during the year	Pending resolution at end of the Year	Remarks
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of Essential Services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

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

	Number	Reasons for Recall
Voluntary Recalls	0	Not Applicable
Forced Recalls	0	Not Applicable

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 has very well-defined cyber policies & procedures covering aspects of data privacy & information security. These policies & procedures protect the Company from unauthorized access to data and equipment ensures data confidentiality at all times. To achieve this purpose, the Company uses proven IT tools with pre-defined security protection. The logs records are reviewed on a daily basis for detection & remediation of unauthorized access. The Company has a well-defined data recovery plan in place to ensure uninterrupted business.

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

No instances have been observed during the last 5 years.

Leadership Indicators

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

Most of the business is on a B2B basis and hence the organization does not have a formal channel/platform for information on products and services.

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

The product quality and sources of products are well defined by the customers. Hence our customers take up the responsibility to educate consumers about safe and responsible usage of products and/or services.

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)

The Company works on a B2B business model and hence not applicable.

Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact

b. Percentage of data breaches involving personally identifiable information of customers

There has not been any data breaches in the last 5 years.