



Date: 06th September, 2023

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

Subject: Business Responsibility and Sustainability Report (FY 2022-23)

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report (BRSR) for the FY 2022- 23, which also forms part of the Annual Report for FY 2022-23.

This is for your information and records.

Thanking You
Yours faithfully,
For LUX INDUSTRIES LIMITED

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

Enclosed: as above

LUX INDUSTRIES LIMITED

PS Srijan Tech - Park, 10th Floor, DN - 52, Sector - V, Saltlake, Kolkata - 700 091, India. P: 91-33-4040 2121, F: 91-33-4001 2001, E: info@luxinnerwear.com

Regd. Office: 39 Kali Krishna Tagore Street, Kolkata - 700 007, India, P: 91-33-2259 8155, Website: www.luxinnerwear.com • CIN : L17309WB1995PLC073053

Business Responsibility and Sustainability Reporting

The Directors present the Business Responsibility and Sustainability Reporting as per SEBI Circular dated May 10, 2021 for the financial year ended on March 31, 2023.

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

1	Corporate Identity Number (CIN) of the Company	L17309WB1995PLC073053
2	Name of the Company	Lux Industries Limited
3	Year of Incorporation	1995
4	Registered Office address	39, Kali Krishna Tagore Street, Kolkata- 700 007
5	Corporate Address	PS Srijan Tech Park, 10th Floor, DN-52, Sector-V, Salt Lake City, Kolkata- 700 091
6	Email ID	cs@luxinnerwear.com
7	Telephone	033 4040 2121
8	Website	www.luxinnerwear.com
9	Financial year of which Reporting is being done	2022-23
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited (NSE)
11	Paid Up Capital	₹ 6.26 crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Mrs. Smita Mishra, Company Secretary & Compliance Officer Telephone no.- 033-40402132 Mail Id- cs@luxinnerwear.com
13	Reporting boundary	The disclosure under this report covers the standalone operations of Lux Industries Limited

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	The Company is mainly engaged in manufacturing and selling knitted apparel, including hosiery products	Manufacturing of knitted apparel, including hosiery	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	Knitted apparel including hosiery products	14309	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	8	18	26
International	0	0	0

17. Markets served by the entity:

a. Number of locations:

Location	Number
National (No. of states)	Pan India
International (No. of countries)	46

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

Exports contribute 8% of the total turnover.

c. A brief on types of customers

The Company serves its customers through extensive network of distributors. As one of the major organized brands in India's innerwear industry, the Company is widely marketing its products through Multi Brand Outlets (MBOs) and Exclusive Band Outlets (EBOs), which helps to boost the demand for its products. Additionally, the Company has expanded its reach globally and currently operates in 46 countries, catering to both B2B and B2C customers. The Company is also increasing its outreach to customers directly through digital e-commerce platforms.

IV. Employees**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)	1,777	1,632	92%	145	8%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total Employees (D + E)	1,777	1,632	92%	145	8%
WORKERS						
4.	Permanent (F)	1,278	1,035	81%	243	19%
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	1,278	1,035	81%	243	19%

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)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total Employees (D + E)	Nil	Nil	Nil	Nil	Nil
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total 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	12	2	17%
Key Management Personnel	8	1	13%

20. Turnover rate for permanent employees and workers (HR)

	FY 2023			FY 2022			FY 2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28%	34%	28%	20%	23%	20%	10%	10%	10%
Permanent Workers	32%	29%	31%	37%	40%	37%	24%	20%	23%

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	Artimas Fashions Private Limited	Subsidiary	50.97	No

VI. CSR Details

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

(ii) Turnover (In ₹) 2,367.97 In Crores

(iii) Net worth (In ₹) 1,463.24 In Crores

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	https://www.luxinnerwear.com/investors/corporate-governance	NIL	NIL	NA	NIL	NIL	NA
Investors (Other than shareholders)		NIL	NIL	NA	NIL	NIL	NA
Shareholders		65*	0	All the complaints were resolved	2	0	All the complaints were resolved
Employees and workers		NIL	NIL	NA	NIL	NIL	NA
Customers		NIL	NIL	NA	NIL	NIL	NA
Value Chain Partners		NIL	NIL	NA	NIL	NIL	NA
Other (please specify)		NIL	NIL	NA	NIL	NIL	NA

* Note: For the FY 22-23, most of the complaints received were for non- receipt of Dividend Warrants & Annual Reports.

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.	Health and Safety	Risk and Opportunity	<p>Risk: Occupational health and safety practices in knitting, if not managed properly, can expose employees to risks such as physical, ergonomic, respiratory, and fire incidents.</p> <p>Opportunity: The Lux management is firmly committed to the health and safety of its employees. The Company's safety practises cover all possible measures to be taken to remove (or at least reduce) risks to the health, safety and welfare of employees, workers, contractors, authorized visitors, and anyone else who may be affected by our operations – thereby truly differentiating ourselves as a responsible player.</p>	<p>A commitment to consult and co-operate with workers in all matters relating to health and safety in the workplace is practised to ensure 100% safety and security of female employees and workers.</p> <p>Wearing personal protective equipment and clothing and complying with management's directions for health and safety is imbibed in our workers.</p> <p>To ensure the health and safety of our employees and workers the Company also undertakes regular health camps, eye care camps etc.</p>	Positive and Negative
2.	Energy Efficiency	Opportunity	<p>Managing energy consumption is an important focus area in the garments industry. The Company has implemented energy-efficient practices such as installation of capacitors to improve the plant load factor, thereby lowering the Company's energy consumption and operational costs.</p> <p>The Company focuses on Energy-saving LED lighting systems across its plants. Legacy systems are replaced with energy-efficient advanced technology that consumes less energy.</p>	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Emissions Management	Risk and Opportunity	<p>Risk: Greenhouse gas emissions are contributing to the global warming. This can create significant physical and transitional risks to businesses.</p> <p>Opportunity: Generating power from clean and renewable sources can contribute to the reduction of greenhouse gas emissions and promote a cleaner environment</p>	<p>The Company acknowledges the significance of reducing greenhouse gas emission impact and has established an emissions management strategy to accomplish this goal.</p> <p>At the Dankuni facility, the Company installed a 1 MW rooftop solar panel that meets 35% of the plant's electricity demands. The Company is also exploring opportunities to further enhance its capacity.</p>	Positive & Negative
4.	Waste Management	Risk and Opportunity	<p>Risk: If waste is not managed efficiently, it can have an impact on the environment. The manufacturing process can generate leftovers such as cloth scraps, packaging, and other materials.</p> <p>Opportunity: Selecting majorly eco-friendly raw materials, automated cutting processes, and implementing waste reduction measures such as recycling, and reusing can help reduce the Company's environmental impact.</p>	<p>The nature of the Company's business is such that there are negligible hazardous process wastes, which are disposed responsibly.</p> <p>The Company reduces waste by optimizing the cutting process using state-of-the-art technology. Further, 95% of the leftover fabric cuttings are resold and ultimately used for the purpose of recycling and creation of products.</p>	Positive & Negative
5.	Well-being of Employees	Opportunity	<p>Commitment to employee well-being is a crucial aspect of the Company's sustainability strategy. Valuing our human capital through a wholesome employee value proposition is critical for long-term business viability and sustainability.</p> <p>The Company prioritises promoting a holistic experience for our employees through regular training, skill-upgradation and employee engagement programs. In addition, the Company organizes financial management sessions on aspects such as group medical insurance, PF, ESIC, tax awareness, etc. to further enhance the financial knowledge of our employees.</p>	NA	Positive

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

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Principle 1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable.								
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe.								
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains.								
Principle 4	Businesses should respect the interests of and be responsive towards all its stakeholders.								
Principle 5	Businesses should respect and promote human rights.								
Principle 6	Businesses should respect, protect and make efforts to restore the environment.								
Principle 7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.								
Principle 8	Businesses should promote inclusive growth and equitable development.								
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner.								
Disclosure Questions									
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.luxinnerwear.com/investors/corporate-governance								
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)	The Company encourages all its value chain partners to adopt NGRBC principles and other responsible business practices.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<p>4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	<p>The Company has been accredited with ISO 9001:2015 certification as a result of its emphasis on quality and consistency and is acknowledged as Star Export House by the Government of India.</p>								
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>The Company commits that its conduct will be ethical, transparent and accountable in accordance with its policies.</p>	<p>The Company commits towards sustainable growth and to invest in environment-friendly technology in its factories.</p>	<p>The Company ensures to provide a safe environment to its employees. Company hiring will continue to be based on meritocracy.</p>	<p>The Company systematically identifies the stakeholders and endeavours to maintain healthy stakeholder engagement, participation and inclusive decision making, wherever possible.</p>	<p>The Company believes in promoting diversity and participation of employees at workplace and giving them equal opportunity without any discrimination, harassment and forced labour.</p>	<p>The management is committed to implementing environmental friendly initiatives, reducing the waste and focusing on re-use, recovery, and recycling, wherever possible.</p>	<p>The Company shall strive to engage with multiple stakeholders to make recommendations/representations for advancement and improvement of the industry, in an ethical, transparent and responsible manner.</p>	<p>The Company engages in initiatives for the benefit of different segments of the society, specifically deprived, under-privileged.</p>	<p>The Company strives to address all the customer grievances in a timely manner and to ensure the highest satisfaction of customers.</p>
<p>6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.</p>	<p>Performance evaluation is an integral part of review across all functions in the organization. The details are highlighted in the Director's report and accompanying annexures that form a part of the annual report.</p>								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Mr. Ashok Kumar Todi (Chairman):</p> <p>At Lux, we firmly believe that sustainability is integral to our business strategy, and we strive to balance the needs of all our stakeholders in a consultative manner. We remain committed to minimize our environmental impact by implementing sustainable manufacturing practices, reducing waste and emissions, and conserving natural resources. We also seek to positively impact society by promoting fair labour practices, investing in employee well-being, and supporting local communities. In terms of governance, we operate with integrity and transparency, complying with all relevant laws and regulations and maintaining ethical business practices. We work closely with our suppliers and distributors to ensure that they align to our ethical, responsible, and sustainable business practices.</p> <p>Additionally, we aim to create long-term economic value for our stakeholders by balancing financial performance with sustainable business practices. As we continue on our sustainability journey, we remain dedicated to engaging with our stakeholders to ensure that we deepen our recall as a responsible and sustainable organisation.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr. Ashok Kumar Todi (DIN: 00053599), Whole Time Director</p> <p>Mr. Pradip Kumar Todi (DIN: 00246268), Managing Director</p>								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>The Whole-time Director and Managing Director take the lead in driving sustainability initiatives. They, along with the executive leadership team and functional heads of the Company, establish the sustainability agenda and hold the ultimate responsibility for making decisions regarding sustainability-related matters.</p>								

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	Yes. The Board of Directors and the Senior Management of the Company oversee the performance of the Company's economic, environmental, social, and governance responsibilities on a continuous basis. The Company's sustainability performance is reviewed annually by the Board of Directors. Additionally, the Risk Management Committee assesses risks related to business responsibility principles and takes proactive actions to align procedures with policies.									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company reviews all principle and performance annually and is in compliance with the statutory requirements as applicable.									Annually								

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No								

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

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

SECTION C PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	Update and awareness related to regulatory changes and corporate governance	100%
Key Managerial Personnel			
Employees other than BoD and KMPs	19	ISO 9001-2015, POSH, health & safety, first aid, fire & safety and skill and development training	48%
Workers	9	ISO 9001-2015, POSH, health & safety, first aid, fire & safety and skill and development training	43%

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 Requirements) Regulations, 2015 and as disclosed on the Company'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/Punishment/ Fine	No fines/penalties by authorities during the reporting period.*				
Settlement					
Compounding Fees					

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

*Note: Attention is drawn to the Secretarial Audit Report annexed as Annexure- I to the Director's Report for FY 22-23.

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.

Not Applicable

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

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

http://s3.amazonaws.com/luxs/ckeditors/pictures/251/original/Code_of_Conduct.pdf

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

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

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

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

	FY 2022-23	FY 2021-22
Number of complaints received in relation to issues of Conflict of Interest of the Directors	There are no complaints received in relation to the conflict of interest against Directors or KMPs during the financial year.	There are no complaints received in relation to the conflict of interest against Directors or KMPs during the financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs		

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

Not Applicable

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
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While the Code of Conduct and Business Responsibility & Sustainability does not apply to value chain partners, the Company strongly encourages its partners to adhere to high ethical standards in their business dealings. The Company places particular emphasis on anti-bribery, anti-corruption, and business responsibility practices to promote sustainable and responsible practices across the value chain.

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

Yes, the Company has robust processes in place to avoid and manage conflict of interest involving members of the Board. The Code of Conduct and Business Responsibility and Sustainability policy addresses the management of conflict of interests involving members of the Board. The Code is applicable for all Board members, KMPs and senior management personnel and an annual declaration is given by the Board members.

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

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

Essential Indicator

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

	FY 2022-23	FY 2021-22	Details of improvements in environmental and social impacts
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R&D: The Company actively engages in and makes contributions to various industry-level research and development (R&D) initiatives, including the Hosiery Association. However, there is no specific allocation of funds dedicated to these initiatives.

Capex: The Company places immense focus on investing in cutting-edge infrastructure, prioritizing operational efficiency, energy conservation, and waste reduction to minimize our environmental impact. The capital expenditure also takes into account initiatives that improve working conditions, enhance safety measures, and promote overall well-being. The Company prioritizes investing as much as 20-30% more in automated equipment over standard equipment to improve efficiency while balancing our commitments to the environment, employees and the communities.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
b. If yes, what percentage of inputs were sourced sustainably?

No, however, the Company’s raw materials are predominantly natural cotton yarn, and it has developed long-term relationships with several vendors who share the Company’s commitment to sustainability. The promoters are directly involved in procurement and the management and functional heads work closely with vendors to encourage sustainable practices and responsible sourcing throughout the supply chain.

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

The Company has a strong commitment to sustainable waste management. Almost 90% of its products are based on natural yarn. The Company disposes of plastic, corrugated boxes, and cloth waste through resellers who in turn sell to units, which further recycling these wastes. End-of-life e-waste, mainly consisting of computers, is very minimal and is also disposed of through authorized vendors.

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.

The EPR plan is in line with the statutory requirements.

Leadership Indicators

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

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

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

Name of Product / Service	Description of the risk / concern	Action Taken
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All the dyeing and most of the stitching process of the Company is outsourced. However, the Company takes measures to ensure that the value chain partners work in an environmentally conscious and socially responsible manner.

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

Indicate input material	Recycled or re-used input material to total material
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The Company is focused on recycling and as a part of that has been taking initiatives to create new products using recycled fabrics. The Company plans to expand this in future.

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

NA

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

NA

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

Essential Indicator

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

Category	Total (A)	% Employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		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	1,632	1,362	83%	442	27%	NA	NA	-	-	-	-
Female	145	108	74%	0	0%	145	100%	-	-	-	-
Total	1,777	1,470	83%	442	25%	145	100%	-	-	-	-
Other than Permanent employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	Total (A)	% of Workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		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	1,035	558	54%	558	54%	NA	NA	-	-	-	-
Female	243	104	43%	104	43%	243	100%	-	-	-	-
Total	1,278	662	52%	662	52%	243	100%	-	-	-	-
Other than Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	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/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	40%	100%	Yes	38%	83%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	30%	99%	Yes	44%	89%	Yes
Others please specify	-	-	-	-	-	-

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 cognizant of providing an inclusive work environment for all its employees, including those with differently-abled. The management tries to ensure, wherever possible, that its premises and offices don't cause inconvenience to the differently-abled people.

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 believes in providing equal opportunities to all its employees and shall not discriminate any of its employees on the basis of race, gender, religion or any other characteristics. The Company treats its employees with respect and dignity, the Company policies extends to every aspect of employment, from recruitment to training, promotions and career growth.

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

None during the year, however, the Company supports and encourages employees, who have taken maternity leave to return to work.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

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, the Company has mechanisms to receive and redress grievances for their employees and workers. The following are some of the mechanisms that the Company has in place to address any issues of employees and workers.
Other than Permanent Workers	
Permanent Employees	<p>Immediate Supervisor: The Company encourages employees to approach their immediate supervisors with grievances or complaints. The supervisors are experienced and also are given training to listen to the employees' concerns and take appropriate action to address them in line with the Company's policies.</p> <p>HR team: The Company's HR department has mechanisms in place to address employee grievances. The HR department is accessible both at the office and factory sites, and they proactively listen to all employees and workers feedback and issues and work towards resolution by involving with all stakeholders.</p> <p>Management: The employees are encouraged to raise any grievances to top management without fear in case they are not satisfied with the action taken by their supervisor or the HR department.</p> <p>Whistle-blower: The Company has complaint-raising mechanisms at its facilities, and offices and also has an opportunity for anonymous whistle-blower that encourages employees to report any illegal or unethical behaviour without fear of retaliation.</p>
Other than Permanent Employees	

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

The Company has no employees and workers in associations or unions recognised by the entity.

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)		Number (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,632	540	33%	481	29%	1,054	290	28%	215	20%
Female	145	76	52%	63	43%	94	32	34%	24	26%
Total	1,777	616	35%	544	31%	1,148	322	28%	239	21%
Workers										
Male	1,035	505	49%	712	69%	1,303	590	45%	785	60%
Female	243	149	61%	126	52%	227	130	57%	109	48%
Total	1,278	654	51%	838	66%	1,530	720	47%	894	58%

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

Category	FY 2022-23			FY 2021-22		
	Current Financial Year			Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,632	481	29%	1,054	263	25%
Female	145	63	43%	94	36	38%
Total	1,777	544	31%	1,148	299	26%
Workers						
Male	1,035	712	69%	1,303	768	59%
Female	243	126	52%	227	109	48%
Total	1,278	838	66%	1,530	877	57%

10. Health and safety management system:

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

Yes, the Company has implemented an occupational health and safety management system at its facilities. The system covers all the facilities across the Company and focuses on all key aspects of effective hazard management. The Company has also established numerous interventions to address occupational health-related topics. The senior management regularly plans, monitors and reviews activities to ensure safety of the staff.

- 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 Board recognises that effective leadership is a key to business success and encourages its employees, including its vendors, to bring new ideas to the business and maintain good behavioural standards, safe work practices to ensure that all go home safely at the end of the day. The Company has robust safety processes, protocols and

strives to inculcate safe working habits that reduce injuries and minimise events that could adversely affect the safety and health of individuals.

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

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

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

The Company recognizes the importance of the overall health and wellbeing of its employees and workers. In addition to the regular healthcare coverage, the Company offers access to a range to healthcare services beyond occupational health including health check-ups and eye care camps etc. All the eligible workers are covered under the ESIC and the employees have group medical insurance, and additionally, the sales personnel are covered under accidental insurance.

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 providing a safe and healthy work environment for all of our employees and workers. The Company has implemented several measures to ensure workplace safety and healthy environment. These include orienting all employees and workers to increase awareness and promote safe working practices. In addition, all the workers are required to use masks and other personal protective equipment (PPE) as per the standard operating procedures. The Company has implemented safety protocols and procedures to address emergencies, including fire and evacuation drills, and maintaining emergency response plans. The management regularly reviews and updates the safety and health practices to ensure they are aligned with the applicable industry standards and regulations.

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

Category	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	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

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

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

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

Leadership Indicators

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

The Company has all its sales personnel covered under accidental life insurance coverage.

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

Yes. The Company ensures that all the statutory dues are deducted and deposited by value chain partners.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Employees	NA	NA	NA	NA
Workers	NA	NA	NA	NA

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

The Company considers transition assistance, if the employees seek such assistance, and based on the merit of the case.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	40%
Working Conditions	40%

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.

Nil

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

The Company has conducted an assessment of its internal and external stakeholders. The Company identifies and actively engages with its stakeholders based on their level of interest, influence, and potential impact on our business. Furthermore, the management regularly reviews and updates the stakeholder map to ensure its ongoing relevance to our operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> • Ads, exhibitions and events • Digital and social media connect • Brochures and catalogues • Website • Phone calls • E-mails • Formal and informal feedback 	Regular and continuous engagement	<p>The scope of the engagement covers product quality, availability, accessibility and affordability.</p> <p>The Company also seeks feedback on new trends and customer preferences.</p>
Employees & workers	No	<ul style="list-style-type: none"> • Online and offline trainings • Emails, newsletters & intranet portals • Team and staff meetings • Open forums • Performance appraisal reviews 	Regular and continuous engagement	<p>The employees play a pivotal role in the development of the Company.</p> <p>The Company engages for a work environment that prioritizes the health, safety, fulfilment, and overall well-being of all employees and workers.</p>
Suppliers & distributor partners	No	<ul style="list-style-type: none"> • Direct discussions • Conducting training and orientation programs • Supplier questionnaires and onboarding platform • E-mails and phone calls • Online & offline Meetings 	Regular and continuous engagement	<p>Suppliers and distribution partners are an important catalyst for the Company to meet its commitments to customers.</p> <p>The Company actively fosters relationships with vendors to ensure a responsible and efficient supply chain.</p>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	<ul style="list-style-type: none"> Financial results Investor presentations Analyst presentations Annual General Meetings Investor relations section on Lux's website Press releases Annual reports 	Annually/Quarterly/ Need-based	As providers of capital, it is critical to keep the Company's investors informed of prospects and material developments impacting the Company
Government and regulatory authorities	No	<ul style="list-style-type: none"> Statutory and regulatory audits and compliances Participation in industry bodies Involvement in government sponsored programs 	Regular and continuous engagement	<p>Closely following and contributing to the regulatory agenda and adhering to the compliance requirements drives the Company's ability to produce, market, and distribute the products</p> <p>The Company strives to comply with all current and evolving statutory requirements.</p>
Communities	Yes	<ul style="list-style-type: none"> As a part of CSR, we engage with communities. 	Regular and on-going	The Company engages with communities through its CSR arm-Lux Foundation, which further engages with various registered trusts and/or section 8 companies.

Leadership Indicators

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

The Company management is actively involved in all aspects of the economic, environmental, and social aspects. As a part of this process, the Company engages with all the key internal and external stakeholders to understand their ideas, concerns, and incorporate their views into the business strategy and processes.

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

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

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

The Company's CSR initiatives are designed to address the concerns of vulnerable and marginalized stakeholder groups, based on the feedback and insights gathered through discussions with local communities and implementation partners.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS**Essential Indicator**

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

	FY 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	1,777	1,777	100%	-	-	-
Other than permanent	0	0	0	-	-	-
Total Employees	1,777	1,777	100%	-	-	-
Workers						
Permanent	1,278	1,278	100%	-	-	-
Other than permanent	0	0	0	-	-	-
Total Workers	1,278	1,278	100%	-	-	-

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 wages		More than Minimum Wages		Total (D)	Equal to minimum wages		More than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,632	0	0%	1,632	100%	1,054	0	0%	1,054	100%
Female	145	0	0%	145	100%	94	0	0%	94	100%
Total	1,777	0	0%	1,777	100%	1,148	0	0%	1,148	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%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	1,035	0	0%	1,035	100%	1,303	0	0%	1,303	100%
Female	243	0	0%	243	100%	227	0	0%	227	100%
Total	1,278	0	0%	1,278	100%	1,530	0	0%	1,530	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%
Total	0	0	0%	0	0%	0	0	0%	0	0%

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

(Amount in ₹ /Per Annum)

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	1,80,00,000	-	-
Key Managerial Personnel	-	-	1	19,79,134
Employees other than BoD and KMP	1,626	2,90,250	144	2,47,308
Workers	1,035	1,55,000	243	1,39,331

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, the Company's human resources team works in close collaboration with relevant stakeholders to ensure compliance with all applicable laws and regulations related to human rights.

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

The Company places high priority on human rights issues. The Code of Conduct ensures that all the employees, suppliers, and vendors respect human rights not only among themselves but also within the communities in which they operate. The Company has an Internal Complaints Committee to address any sexual harassment cases at the workplace. The Company prohibits child labour, forced labour, and involuntary labour in the workplace. Through a proactive approach, the Company is committed to addressing any concerns related to human rights that may arise and take appropriate actions to mitigate them. The management regularly reviews and updates the scope of the human rights procedures to ensure that they remain aligned with industry standards and regulations.

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

Category	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	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour /Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

The Company is committed to providing a work environment that ensures every employee is treated with dignity, respect and equality. The Company has zero tolerance towards sexual or any form of harassment. Any act of harassment invites serious disciplinary action. The Company has established policy against Sexual Harassment for its employees and workers. The Company has also constituted an internal complaint committee, for Prevention of Sexual Harassment. The policy allows any employee to freely report any such act without fear of retaliation and prompt action will be taken thereon. The employees can use multiple channels to raise any issue through email, letters and suggestion boxes or even directly approach the human resources team or the management.

8. Do human rights requirements form part of your business agreements and contracts?

The Company's contracts may not explicitly incorporate all clauses pertaining to human rights. But the Company actively engages and encourages all of its business partners – Suppliers / Distributors / NGO partners – to adopt responsible and ethical standards in all their practices and comply with all relevant laws and regulations.

9. Assessments for the year:

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

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.**

Not Applicable

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

Not Applicable

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

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

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	Nil
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.

Not Applicable.

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

Essential Indicator

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

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	31,181	30,245
Total fuel consumption (B)	4,334	5,349
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	35,515	35,594
Energy intensity per crore of turnover (<i>Total energy consumption/ turnover in crores</i>)	15.11	15.75

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

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

Not Applicable.

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	3,677	3,547
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,677	3,547
Total volume of water consumption (in kilolitres)	3,677	3,547
Water intensity per crore rupee of turnover (Water consumed / Turnover in crores)	1.56	1.57

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

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

No, the Company's usage of water is very minimal and is restricted to human consumption and sanitation purposes only. The Company ensures that water is consumed judiciously and that the waste water from offices and factories are not let into any fresh water bodies.

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

The Company does not emit any significant emissions or pollutants.

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

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

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	347	420
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	6,066	5,763
Total Scope 1 and Scope 2 t-Co₂e emissions per Crore rupee of turnover		2.73	2.74

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

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

The Company's fabric knitting, cutting, and stitching activities does not involve combustion of fossil fuels in its facilities. However, the Company is dedicated to minimizing its environmental impact. At Dankuni plant, one of the largest facilities, the Company has installed 1 MW of solar power capacity, which now contributes to about 35% of the energy consumption in the plant. Building on the success of this initiative, the Company continues exploring opportunities to reduce its reliance on grid-based electricity and further minimize its greenhouse gas emissions footprint.

The Company also manages vehicles more efficiently for freight and transportation, aiming to reduce trips and optimize bulk cargo to lower fuel consumption and resulting carbon emissions. Departmental managers are educated about the environmental impact of inefficient transportation. These efforts benefit the Company both economically and environmentally.

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)	76	85
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any.	1,734	2,486
Total (A+B + C + D + E + F + G + H)	1,810	2,571
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	1,810	2,571
Total	1,810	2,571

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

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's fabric knitting, cutting, and stitching activities do not involve dealing with any hazardous waste in its facilities. However, even for non-hazardous waste, we follow the principles of reduce, recycle and reuse. Our procurement practices and state-of-the-art computerized cutting processes aim to minimize waste at the source. The waste generated from these activities, such as cloth cuttings, is made from natural yarn and is easily recyclable. About 95% of this waste is sold to recyclers, who use it as input in other industries. The Company strives to minimize plastic in its packing, wherever possible, and any residual plastic is sold to authorized vendors. Other paper-based packing materials are recyclable and sold to responsible vendors.

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.
1	NA	NA	NA

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
Nil					

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:

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
The Company is in compliance with all applicable environmental regulations and legislations				

Leadership Indicators

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

Parameter	FY 2022-23	FY 2021-22
From renewable sources		
Total electricity consumption (A)	3,538	3,982
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	3,538	3,982
From non-renewable sources		
Total electricity consumption (D)	27,643	26,263
Total fuel consumption (E)	4,334	5,349
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	31,977	31,612

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

2. Provide the following details related to water discharged:

The Company's water usage is minimal and is limited to drinking and sanitation purposes.

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

The Company doesn't operate any facilities in water stressed areas

4. Please provide details of total Scope 3 emissions & its intensity

Not Applicable

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.

Not Applicable

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	Solar panel	-	Solar energy contributing about 35% of the energy consumption in the Dankuni plant.
2	Installation of capacitors	-	It improves the plant load factor and also helps in lowering the energy consumption.

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

Yes, the Company has a business continuity plan that is covered under risk management policy. The business continuity plan highlights the guidelines for dealing with disaster and processes to deal with the operations during such disruptions. The Company's BCP plan includes assessing the impact of disasters, the ideal response to such situations, and recouping mechanisms to bring the business function back on track with minimal disruption.

http://s3.amazonaws.com/luxs/ckeditors/pictures/333/original/Risk_Management_Policy_With_Stamp_for_Website.pdf

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

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

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

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT**Essential Indicator****1. a. Number of affiliations with trade and industry chambers/ associations.**

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

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

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

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

Name and brief details of project	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable. No such corrective action was taken as there were no such adverse orders from regulatory authorities on any issue related to anti-competitive conduct.		

Leadership Indicator**1. Details of public policy positions advocated by the entity.**

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NO				

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**Essential Indicator****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

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

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

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

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

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

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

Parameter	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	4% Cotton, yarn, Fabric	-
Sourced directly from within the district and neighbouring districts	The Company predominately procures most of the yarn from vulnerable / marginalized group and gets the garment making job from the vicinity of where the plants are present.	-

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
No SIAs were conducted during the current financial year	

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

S. No.	State	Aspirational District	Amount spent (In INR)
NA			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?

The Company prioritizes purchasing from suppliers who belong to marginalized or vulnerable groups. The Company strongly believes in promoting inclusivity and economic empowerment. To achieve this, the Company actively seeks out partnerships with small, tiny, and cottage units for our garment-making job work. By engaging these suppliers, we not only contribute to their growth and sustainability but also create opportunities for individuals from marginalized communities to participate in the supply chain. This approach aligns with our commitment to social responsibility and creating a more equitable business ecosystem.

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

The Company prefers to engage with individuals from socioeconomically weaker sections who may face barriers to employment and economic opportunities. The Company's procurement approach provides them with opportunities for economic well-being and social development.

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

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

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

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

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

Name of authority	Brief of the Case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promotion of education (Help us Help them)	1000+	100% towards Girls
2	Promotion of sports (Through Dhanuka Dhunseri Foundation)	100+	100% towards marginalized and vulnerable
3	Social welfare (Rest Room for economically backward people and other social welfare measures)	1000+	100% towards marginalized and vulnerable
4	Making available safe drinking water (Through installation of water filter at public place.)	1,00,000+	100% towards marginalized and vulnerable
5	Ensuring wellbeing for all people (Reaching healthcare through focused intervention areas. Providing OPD and IPD services to the economically underprivileged groups.)	1500+	100% towards marginalized and vulnerable

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**Essential Indicator****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

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

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

All the products of the Company carry information as per the statutory guidelines.

Parameter	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

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

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	-	-	No customer complaints are pending in the past financial year. The complaints were successfully resolved.	-	-	No customer complaints are pending in the past financial year. The complaints were successfully resolved.
Advertising	-	-		-	-	
Cyber-security	-	-		-	-	
Delivery of essential services	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	
Other	-	-		-	-	

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	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 considers data privacy a critical aspect. A cyber security framework has been developed and is followed in order to take appropriate security measures.

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

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

Leadership Indicators

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

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

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

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

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

Not Applicable

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

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

5. Provide the following information relating to data breaches:

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

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