

PGIL/SE/2023-24/31

Date: July 8, 2023

THE GENERAL MANAGER,
DEPARTMENT OF CORPORATE SERVICES - CRD
BSE LIMITED
1ST FLOOR, NEW TRADING RING
ROTUNDA BUILDING, P. J. TOWERS
DALAL STREET, FORT,
MUMBAI – 400 001

THE GENERAL MANAGER,
LISTING DEPARTMENT
NATIONAL STOCK EXCHANGE OF INDIA
LTD.
“EXCHANGE PLAZA”, PLOT NO. C- 1,
G- BLOCK, BANDRA - KURLA COMPLEX,
BANDRA (E), MUMBAI - 400 051

Scrip Code: BSE-532808

NSE - PGIL

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2022-23

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report for the financial year 2022-23, which forms an integral part of the Annual Report of the Company for the financial year 2022-23.

The above is for your kind information and record.

Thanking you,

Yours Faithfully,
for **Pearl Global Industries Limited**

(Shilpa Budhia)
Company Secretary and Compliance Officer
ICSI M. No.: ACS-23564

Encl.: As above.

Pearl Global Industries Limited

Corp. Office: Pearl Tower, Plot No. 51, Sector-32, Gurugram – 122001, Haryana (India)

T: +91-124-4651000 | E: info@pearlglobal.com

CIN: L74899DL1989PLC036849

Regd. Office: C-17/1, Paschimi Marg, Vasant Vihar, New Delhi - 110057

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT****2023****A SECTION GENERAL DISCLOSURES****i. BASIC DETAILS**

1	Corporate Identity Number (CIN) of the Listed Entity	▶ L74899DL1989PLC036849
2	Name of the Listed Entity	▶ Pearl Global Industries Limited
3	Year of incorporation	▶ 1989
4	Registered office address	▶ C-17/1, Paschimi Marg, Vasant Vihar, New Delhi-110057
5	Corporate address	▶ Pearl Global Industries Limited, Pearl Tower, Plot no-51, Sector 32, Gurugram, Haryana 122001
6	E-mail	▶ investor.pgil@pearlglobal.com
7	Telephone	▶ +91-124-4651000
8	Website	▶ www.pearlglobal.com
9	Financial year for which reporting is being done	▶ April 1, 2022 to March 31, 2023
10	Name of the Stock Exchange(s) where shares are listed	▶ BSE Limited and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital (In ₹)	▶ 21,66,39,370
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	▶ Ms. Shilpa Budhia Company Secretary Tel: No. 124-4651000 Email id: company.secretary@pearlglobal.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	▶ On a standalone basis

ii. Products | Services

14. DETAILS OF BUSINESS ACTIVITIES (ACCOUNTING FOR 90% OF THE TURNOVER):




	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing and export of Apparels	Manufacturing and export of Apparels	100

15. PRODUCTS/SERVICES SOLD BY THE ENTITY (ACCOUNTING FOR 90% OF THE ENTITY'S TURNOVER):

	Products Services	NIC Code	% of total Turnover contributed
1.	Manufacturing and export of Apparels	441	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	7	3	10
International	7	7	14

17. MARKET SERVED BY THE ENTITY:

- a. **Number of locations:**
- National (No. of States) ▶ 2
 - International (No. of Countries) ▶ 7
- b. **What is the contribution of exports as a percentage of the total turnover of the entity?** ▶ 99.06
- c. **A brief on type of customers** ▶ Pearl Global provides apparel solutions to leading fashion brands and corporate customers across categories. The Company's business is primarily focused on export of apparels, with USA contributing the highest amongst all countries.

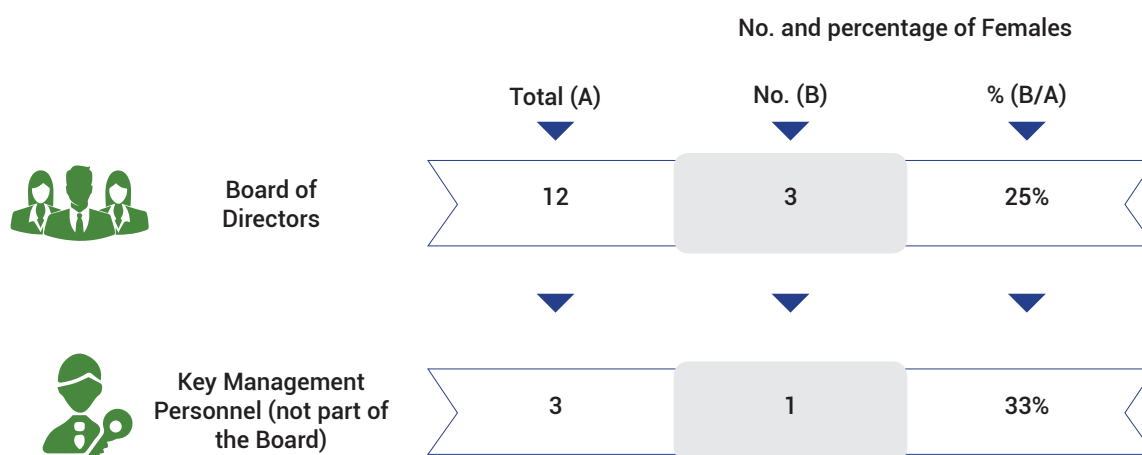


iv. Employees

18. DETAILS AS AT THE END OF FINANCIAL YEAR:

No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a Employees and workers (including differently abled):						
Employees						
1	Permanent (D)	1654	1436	86.82%	218	13.18%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D+E)	1654	1436	86.82%	218	13.18%
Workers						
4	Permanent (F)	6798	2086	30.69%	4712	69.31%
5	Other than Permanent (G)	2292	1812	79.06%	480	20.94%
6	Total workers (F+G)	9090	3898	42.88%	5192	57.12%
b. Differently abled Employees and workers:						
Differently Abled Employees						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D+E)	0	0	0.00%	0	0.00%
Differently Abled Workers						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%
6	Total differently abled workers (F+G)	0	0	0.00%	0	0.00%

19. PARTICIPATION/INCLUSION/REPRESENTATION OF WOMEN:



20. TURNOVER RATE FOR PERMANENT EMPLOYEES:

	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	69.39%	58.93%	68.08%	53.54%	45.02%	52.53%	50.39%	52.90%	50.70%
Permanent Workers	163.81%	108.90%	125.12%	76.57%	72.61%	73.70%	56.86%	74.28%	69.91%

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

21 (a) Name of holding / subsidiary / associate companies / joint ventures

Sl. 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	Pearl Global Kaushal Vikas Limited	Subsidiary	100	No
2	SBUYS E-Commerce Limited	Subsidiary	100	No
3	Sead Apparels Private Limited	Subsidiary	100	No
4	Norp Knit Industries Limited	Subsidiary	99.99	No
5	Pearl Global Fareast Limited	Subsidiary	100	No
6	Pearl Global USA, INC	Subsidiary	100	No
7	Pearl Global (HK) Limited	Subsidiary	100	No
8	Vin Pearl Global Vietnam Limited	Subsidiary	100	No
9	Pearl Global Vietnam Company Limited	Subsidiary	100	No
10	Pearl Grass Creations Limited	Subsidiary	80	No
11	A&B Investment Limited	Subsidiary	100	No
12	Prudent Fashions Limited	Subsidiary	99.95	No
13	DSSP Global Limited	Subsidiary	100	No
14	PT Pinnacle Apparels	Subsidiary	69.92	No
15	PGIC Investment Limited	Subsidiary	100	No
16	Pearl Unlimited Inc	Subsidiary	100	No
17	Pearl Global Industries FZCO	Subsidiary	100	No
18	Alpha Clothing Limited	Subsidiary	52.11	No
19	Pearl Global F.Z.E	Subsidiary	100	No



vi CSR Details

22.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹ Lakhs)	1,10,377.07
(iii) Net worth (in ₹ Lakhs)	36,675.36

vii. Transparency and Disclosure 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	Yes	0	0	NIL	0	0	NIL
Investors (other than shareholders)	Yes	0	0	NIL	0	0	NIL
Shareholders	Yes	0	0	NIL	0	0	NIL
Employees and workers	Yes	0	0	NIL	0	0	NIL
Customers	Yes	0	0	NIL	0	0	NIL
Value Chain Partners	Yes	0	0	NIL	0	0	NIL
Other (please specify)	Yes	0	0	NIL	0	0	NIL



*Web Link: <https://www.pearlglobal.com/investor-relations/>

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:



Sl. 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	Energy Efficiency & Water Management 	Risk and Opportunity	<p>Risk- Proactively identifying the risks associated with energy and water management, paired with policies to reduce their consumption is a critical part of the Company's pathway towards sustainability. Lack of energy conservation and waste management measures will lead to increased cost, reduced resource efficiencies and potentially regulatory/compliance related costs.</p> <p>Opportunity- Explicit plans to combat the risks can improve the Company's resource productivity, reduce the costs and can foster competitiveness</p>	<p>At Pearl Global, we believe in long-term preservation of resources. The Company's commitment towards environment management is reflected through its various sustainability initiatives and certifications. The Company complies with Global Recycled Standard (GRS). The Company has a framework that helps anticipate and meet environment performance expectations, ensure regulatory compliance, minimise environmental risks and establish long-term environmental strategies. The Company has ETP/WTP/STP systems for water treatment solutions and a Central Water Monitoring unit. It has also incorporated an environmental impact measurement software to measure ways to reduce and adopt innovative eco-friendly ways to save water and energy.</p>	<p>Positive- The Company's emphasis on reducing the environmental impact not only glides through the decarbonisation journey but also gains credibility amongst stakeholders and lowers the cost borne by the Company in the longer-term. The Company's focus on strengthening climate and ESG-specific initiatives bolsters long-term value-creation and enables the Company to effectively respond to rising stakeholder demands.</p> <p>Negative: Lack of robust initiatives and action plans to contribute to ESG awareness and climate change could adversely impact ESG profile of the Company. It could also adversely impact company's sustainable growth and expansion into new markets, eventually leading to loss of market share to better aligned ESG companies</p>



Sl. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Supply Chain Management 	Risk and Opportunity	<p>Risk- Well-structured and efficient supply chain management mitigates the risks associated with procurement, production, strikes and labour disputes as well as costs which could have a negative impact on the business activities.</p> <p>Opportunities- With a transparent and unambiguous value chain engagement, the Company can optimise efforts, create a circular economy and enhance profitability. This results in the Company delivering products at a faster-turnaround time leading to an increased wallet share of customers. Efficacious supply chain management leads to better collaboration, improved quality control, improved risk mitigation, eco-friendly initiatives and a transparent product procurement</p>	<p>Pearl Global's focus is always on offering end-to-end supply chain solutions to their partners while maintaining design, technology, innovation, sustainability, and quality at the forefront. The Company complies with Organic Content Standards (OCS) which verifies the organic content of products in every step of the value chain and ensures that the organic content in the product can be traced back to the source.</p> <p>The Company is also certified under Global Organic Textile Standards (GOTS) & OekoTex which is recognised as the world's leading standard of textile production in organic fibers. These certifications set out high-level environmental criteria and ensures that the product is processed sustainably.</p>	<p>Positive- Efficient supply chain management ensures that the Company delivers maximum business value with the least possible cost. This in turn results from reduced environmental impact and long-term value to the Company's sustainability-led endeavours.</p> <p>Negative- A mismanaged supply chain leads to ineffective utilisation of resources, hampers natural procurement of materials and elimination of waste throughout the product lifecycle.</p>
3	Health & Safety 	Risk	<p>Risk- The risks involves hazards caused in the working environment in the form of non-compliance with safety measures by employees, non-awareness of a safe and secure environment and non-compliance of COVID-19 safety measures leading to injuries, accidents, illness and fatalities. These risks lead to interruptions in workplace operations and higher attrition rate.</p>	<p>Pearl Global values each individual as an important part of the organisation and is committed to high standards of safety and protection. Each employee is responsible to follow the respective Company's safety and security procedures, as well as applicable local laws and regulations at all times. The Company owns and operates facilities with the necessary permits, approvals, and controls that are designed to protect health, safety, and the environment. All other Ecosystem Participants are expected to commit to at least, similar levels of health and safety protection.</p>	<p>Negative- Weak mechanisms to promote health and safety in the workplace lead to higher absenteeism, employee turnover rates impacting the overall productivity. The reputation of the Company is hampered and leads to loss of confidence amongst stakeholders. It could also lead to losses due to legal actions and claims affecting the top-line of the organisation.</p>

Sl. 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)
4	Product Quality & Safety 	Risk and Opportunity	<p>Risk- The Company can be exposed to product risk losses associated with non-compliance of product quality with the requirements or standards. It directly impacts customer satisfaction and the risk of continued partnership thereby affecting the top-line growth of the Company.</p> <p>Opportunities- Product quality and safety determines the success of the Company and its reputation in the customer markets. It earns customer loyalty, helps establish brand recognition and manages the costs. High product quality produces higher return on investments, higher productivity directly proportional to higher consumer demand.</p>	The Company's commitment towards providing high-quality products is reflected through their internationally recognised certifications- Standard 100 by OEKA-TEX, Organic Content Standard (OCS) and Global Organic Textile Standards (GOTS). They have quality systems and practices aligned closely with customer's expectations and are in constant touch with customer representatives to facilitate process improvements. The Company has dedicated customer-certified pearl associates to certify the products on their behalf.	<p>Positive- Higher product quality ensures higher customer satisfaction and stronger customer relationship. The Company should maintain direct relationships with all the customers and continuous monitoring of the developments in customer's market</p> <p>Negative- Poor product quality and safety can have several consequences such as losing customers, lower productivity and increased costs. Increased product recalls leads to liable legal actions and affects the goodwill of the Company thereby impacting the organisation's revenue generation.</p>
5	Employee Engagement & Development 	Risk and Opportunity	<p>Risk- Employee development programs and provision for employee benefits could be considered as incurred expenses to the Company.</p> <p>Opportunities- Structured employee development and engagement programs accelerate the work satisfaction of the Company thereby enhancing the performance and company's topline. An enhanced collaboration amongst the team members lead to better communication, trust, talent pipeline, share understanding of company's goals and priorities and improved employee retention. An empowered and organised workforce is more stable, predictable and productive which reduces resource shocks and generates productivity gains.</p>	The Company's forward-thinking and employee-centric human resource department is devoted to provide effective policies, procedures, people-friendly guidelines and support governance within the organisation. They ensure capability building at all levels with programmes, such as iLEAD [Leadership Development Programme], SEED [Operational Development Programme], innovate with technology with our Human Resource Management System, Pay for Performance [Achieve: Pearl's Performance Management System]. Thereby, building a PearlONE culture, with employee engagement being centric of all our HR initiatives.	<p>Positive- A strong workforce with higher engagement, retention rate and diversity in the workforce brings new perspectives, experiences, and ideas which enable innovation, enhances the performance and enables a positive culture in the organisation, and highlights the Company's efforts toward creating a conducive work environment.</p> <p>Negative- The inability to meet workforce expectations may result in adverse impacts on workforce productivity, morale and the Company's growth plan in a long run.</p>



Sl. 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	Business Ethics 	Risk	Risk- Compromising ethical standards would highly impact the reputation and integrity of the organisation. There is an increased risk of decreased productivity and business revenue growth due to the tarnished image of the organisation. The investors could negatively respond to the firm's unethical behaviour and could thereby influence their willingness to invest further. This could indirectly lead to lower performance levels of the employees, increased turnover and a challenging employee recruitment.	Effective policies and mechanisms needs to be in place to promote a culture of integrity and conduct as well as address the evolving risks and challenges. Company has adopted a conflict of interest policy, a code of business conduct setting out the Company's requirements and process to report and deal with non-compliance. The policy is expected to be adhered by all the stakeholders.	Negative- Unethical behaviour could directly impact the reputation of the Company. It could also lead to loss of morale and employee productivity thereby affecting the top-line growth of the organisation.
7	Regulatory & Legal Compliances 	Risk	Risk- Risk of non-compliance exposes the organisation to legal penalties and financial losses resulting from failure to comply with the industry laws and regulations. Failure to adhere to the laws would directly affect the Company's revenue, valuations and could lead to loss of reputation and business opportunities. More compliant companies tend to have improved performances and better process efficiency. Compliance gives assurance and provides a broader insight to the investors.	The Company appoints an industrial engineer, whose role is to ensure compliance with industry norms and monitor production processes in line with the set guidelines. The Company has a robust internal control and compliance system with onboarding of customers only after ensuring complete compliance standard. The Company has an internal control system that has accurate recording of transactions with internal checks and prompt reporting through SAP. The Company has adequate systems of internal controls to ensure that transactions are properly recorded, authorised and reported apart from safeguarding Pearl Global's assets.	Negative- Non-compliance would lead to loss of reputation and consequently affect the business activities.

B SECTION 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.

The National Guidelines for Responsible Business Conduct (NGRBCs) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

- P1** ▶ Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
- Businesses should provide goods and services in a manner that is sustainable and safe. ◀ **P2**
- P3** ▶ Businesses should respect and promote the well-being of all employees, including those in their value chains.
- Businesses should respect the interests of and be responsive to all its stakeholders. ◀ **P4**
- P5** ▶ Businesses should respect and promote human rights.
- Businesses should respect and make efforts to protect and restore the environment. ◀ **P6**
- P7** ▶ Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- Businesses should promote inclusive growth and equitable development. ◀ **P8**
- P9** ▶ Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Y/N)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Y/N)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.pearlglobal.com/investor-relations/corporate-governance								
2	Whether the entity has translated the policy into procedures. (Y/N)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Y/N)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>All policies conform to the applicable laws of the country, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and National Guidance on Responsible Business Conduct. In addition, the policies have been formulated in accordance with the following standards wherever applicable: ISO 14001:2015, ISO 45001:2018, OHSAS, UNGC guidelines and ILO guidance</p> <p>The Company has the following internationally recognised certifications:</p> <ul style="list-style-type: none"> • Global Organic Textile Standards • Organic Content Standard • Global Recycled Standard • Standard 100 by OEKO-TEX 								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	At Pearl Global, we firmly believe that the Company's financial performance is inextricably tied to social and environmental performance. We invest in our social and environmental commitments, reflecting our goal of achieving responsible growth and sharing value with all stakeholders. We are dedicated to finding new and inventive methods to minimise our carbon footprints. One such endeavour is using renewable energy in our operations. We have taken some ongoing sustainable initiatives like using eco-friendly fabrics with longer life span, environmental impact measurements, and solar power generation. The Company is committed to reduction of waste, conservation of raw material and pursuing zero pollution through various initiatives, technological upgradation and improvement projects. We are dedicated to utilising our CSR funds to empower and uplift vulnerable and marginalised communities. We are committed to engaging with stakeholders responsibly and conducting all interactions in accordance with Pearl Global's Code of Conduct.								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>The Company has adopted the world's leading processing standard for textiles made from organic fabric to provide sustainable solutions. The Company has a sustainability policy in place for effective oversight and integration of ESG facets in its business operations. The Company is continuously implementing process improvements to reduce their energy consumption, emissions and wastages through innovative measures.</p> <ul style="list-style-type: none"> • The Company has improved its diversity by 13.5% over previous year • Their energy consumption through renewable sources has increased by 3.3% over FY22 • 100% of the suppliers have been assessed by the audit for health & safety conditions <p>The Company has also been recognised with the following accolades for its achievements:</p> <ul style="list-style-type: none"> • Recognised as the 'Most Preferred Workplace 2022-23' by Marskmen Daily in association with India Today • Recognised as one of the best organisations for Women 2022 powered by Femina <p>The Company has a dedicated ESG team in place. Pearl Global is recognised worldwide for its achievements and milestones. They have been constantly recognised for their efforts in operations, merchandising, sales, exports and planning.</p>								

07.

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)

Kindly refer management's Comments of initial pages of Annual report

08.

Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Board of Directors, Corporate Social Responsibility Committee and Core Management team are responsible for the oversight and implementation of sustainability into the business operations.

09.

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 is in the process of forming an ESG Committee. Currently the Corporate Social Responsibility Committee and ESG team is responsible for decision-making on sustainability related issues under the guidance of Board of Directors and Core Management team.

10. Details of Review of NGRBCs by the Company

Subject of 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	Corporate Social Responsibility Committee and Board of Directors									Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Corporate Social Responsibility Committee and Board of Directors									Quarterly								

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



Yes. CareEdge Advisory, Research and Training Limited has mapped the existing policies and procedures against the requirements of BRSR and accordingly suggested the improvements to bridge it with the BRSR requirements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 2 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
a. The entity does not consider the Principles material to its business (Yes/No)									-
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									-
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									-
d. It is planned to be done in the next financial year (Yes/No)									-
e. Any other reason (please specify)									-



C SECTION PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1

1

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

ESSENTIAL INDICATORS

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

Segment	Number of programs	Topics Principles	% of persons
Board of Directors	2	Environmental sustainability, social sustainability, Code of Conduct and Ethics, data privacy, cybersecurity, dealing with internal and external stakeholders, Human Rights Policy, regulated trade restrictions.	100%
Key Managerial Personnel	6	Climate change, environmental sustainability, social sustainability, Code of Conduct and Ethics, data privacy, cybersecurity, dealing with internal and external stakeholders, Human Rights Policy, regulated trade restrictions.	100%
Employees	8	Climate change, environmental sustainability, social sustainability, Code of Conduct and Ethics, data privacy, cybersecurity, dealing with internal and external stakeholders, Human Rights Policy, regulated trade restrictions.	75%
Workers	22	Health and safety, behaviour and capability building and impact is to ensure overall growth and maintain best work place, Human Rights Policy	90%

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

Monetary

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

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	-	-		-	-

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

Case Details

Name of the regulatory/ enforcement agencies/ judicial institutions





Not Applicable

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

Yes

<https://www.pearlglobal.com/investor-relations/corporate-governance/>

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

FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)
0	 Directors	0
0	 KMP	0
0	 EMPLOYEES	0
0	 Workers	0



6 Details of complaints with regard to conflict of interest:

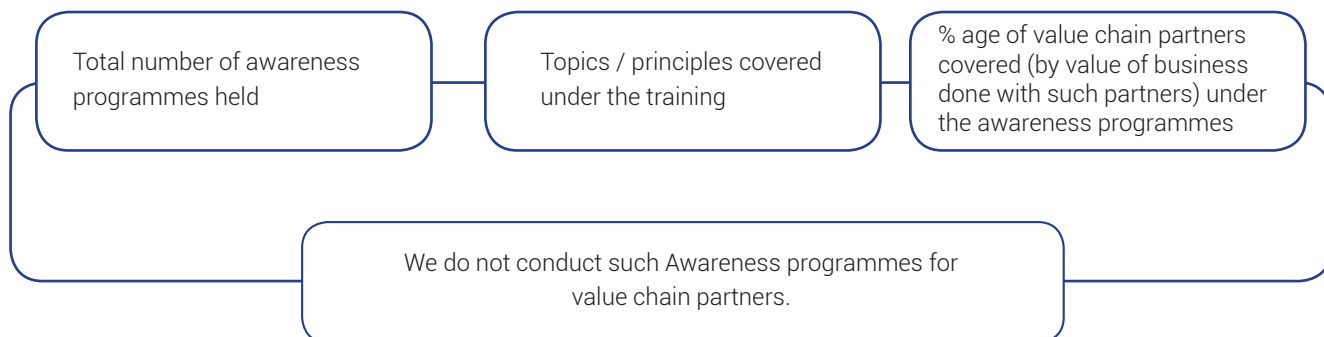
	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable

LEADERSHIP INDICATORS

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



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

<https://www.pearlglobal.com/investor-relations/corporate-governance/>

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

ESSENTIAL INDICATORS

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
 R & D			<p>To fulfil and meet both local and global fashion trends, the Company's robust design team emphasizes on a comprehensive market intelligence analysis conducted by our talented design personnel. The Company integrates technology like 3D CAD rendering, 3D optitex, CLO, and Browzwear with raw talent and insights to create final product. A robust design team, therefore allows the business to achieve success by delivering a worthy performance and acquiring more customer for a broadened industry presence. Installed state-of-the-art renewables technology in all factories for faster operations. We ensure capability building at all levels with programmes with technology within the Human Resource Management System, Pay for Performance [Achieve: Pearl's Performance Management System].</p>
 Capex			

- 2**
- a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) **Yes**
 - b. If yes, what percentage of inputs were sourced sustainably? **13-15%**

3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

 Plastics (including packaging)	We segregate all wastage into related categories and then store them in their designated areas. Also, we dispose off such wastage through authorised vendors.
 E-waste	We have an agreement with Authorised vendors to dispose off e-waste.
 Hazardous waste	We have an agreement with Authorised vendors (GEPIL, Haryana Petro Oils) to dispose off hazardous waste (Sludge and Used Oil).
 Other Waste	All other waste is disposed off as per Waste Handling Policy.

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

No, at Pearl Global, we are committed towards integrating sustainability in every business decision across our value chain. Waste collection plan is in line with govt. regulatory body (Haryana State Pollution Control Board).



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 assessments have been undertaken during this financial year

- 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

Not applicable

- 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
	0.68%	Not tracked

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	87.27	0	0	0
E-waste	0	0	0.17	0	0	0
Hazardous waste	0	0	0.718	0	0	0.3
Other waste	0.5	3.01	0	0	0	0

- 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 products sold in respective category

Not applicable

PRINCIPLE



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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent employees											
Male	1436	1436	100%	1436	100%	Not Applicable		0	0%	0	0%
Female	218	218	100%	218	100%	218	100%	0	0%	0	0%
Total	1654	1654	100%	1654	100%	218	100%	0	0%	0	0%
Other than Permanent employees											
Male	0	0	0%	0	0%	Not Applicable		0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	Not Applicable		0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% 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	2086	2086	100%	2086	100%	Not Applicable		0	0%	0	0%
Female	4712	4712	100%	4712	100%	4712	100%	Not Applicable		0	0%
Total	6798	6798	100%	6798	100%	4712	100%	0	0%	0	0%
Other than Permanent workers											
Male	1812	1812	100%	1812	100%	Not Applicable		0	0%	0	0%
Female	480	480	100%	480	100%	480	100%	Not Applicable		0	0%
Total	2292	2292	100%	2292	100%	480	100%	0	0%	0	0%



2 Details of retirement benefits, for Current FY and Previous FY

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/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	29%	100%	Yes	28%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	23%	100%	Yes	23%	100%	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

Yes

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.

Yes

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	None of the employees and workers have availed these benefits			
Female				
Total				

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

		Yes/No (If Yes, then give details of the mechanism in brief)		
Permanent workers	Other than permanent workers	<p>Yes, the Company has dedicated ethics line portal (https://secure.integritymatters.in/signin) for all the employees/workers across the globe to raise any grievances in each locations/factories to resolve the issues. A nominated Global Ethics Committee is responsible to redress all grievances. Further, there are anonymous helpline toll free numbers also given to the employees to report any issue any time.</p>	Permanent employees	Other than permanent employees
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			FY 2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	NIL			NIL		
Male						
Female						
Total Permanent Workers						
Male						
Female						

8 Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
Employees										
Male	1436	1436	100%	1436	100%	1134	1134	100%	1134	100%
Female	218	218	100%	218	100%	149	149	100%	149	100%
Total	1654	1654	100%	1654	100%	1283	1283	100%	1283	100%
Workers										
Male	3898	3898	100%	3898	100%	3484	3484	100%	3484	100%
Female	5192	5192	100%	5192	100%	3995	3995	100%	3995	100%
Total	9090	9090	100%	9090	100%	7479	7479	100%	7479	100%

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	1436	1436	100%	1134	1134	100%
Female	218	218	100%	149	149	100%
Total	1654	1654	100%	1283	1283	100%
Workers						
Male	3898	3898	100%	3484	3484	100%
Female	5192	5192	100%	3995	3995	100%
Total	9090	9090	100%	7479	7479	100%

10 Health and safety management system:

<p>a Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?</p>	<p>Yes. As per factory Act.</p>
<p>b What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</p>	<p>We conduct risk assessments every 6 months. We ensure periodic risk assessment on all critical areas to ensure safety measures. We have now implemented Safety patrolling from this year to ensure all hazardous area patrolling on daily basis</p>



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

Health & Safety Committee meetings are held on quarterly basis, there are suggestion box installed inside the factory to report any safety/other issues. There are anonymous helpline toll free numbers also given to the employees to report any issue any time.

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

Yes.

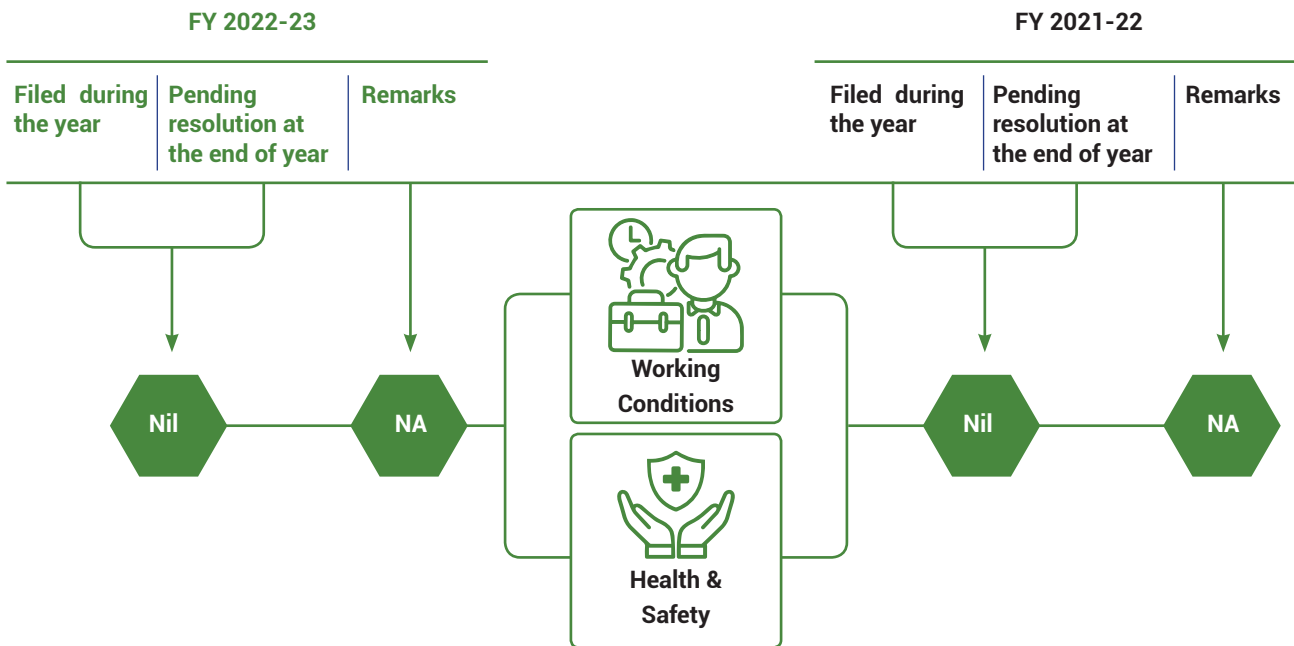
11 Details of safety related incidents, in the following format:

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

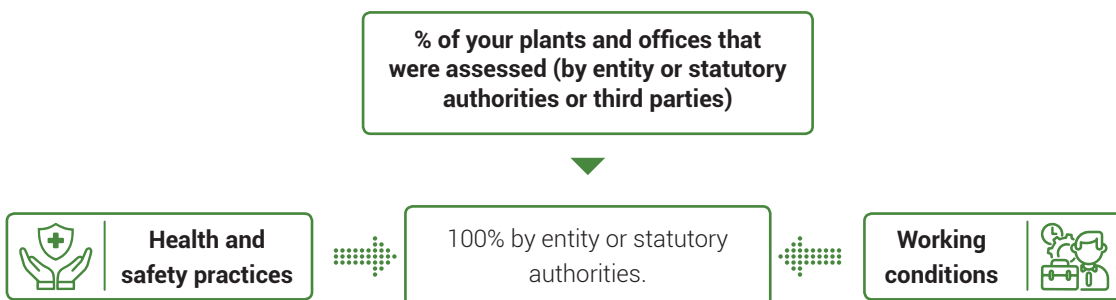
12 Describe the measures taken by the entity to ensure a safe and healthy work place.

Yes, Pearl Global has a group-wide Health and Safety policy which endeavours to create safe and healthy working environment at all our facilities. All the factories have a designated Safety Officer to ensure training and awareness among all the employees towards safety practices and requirements. Safety Officer is the guardian of the safety policy of the Company and conducts regular safety committee meetings to address issues related to safety in the factory, the safety committee works towards the well-being of all the employees & workers.

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



14 Assessments for the year:



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

No significant risks or concerns were highlighted in the assessment.



LEADERSHIP INDICATORS

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

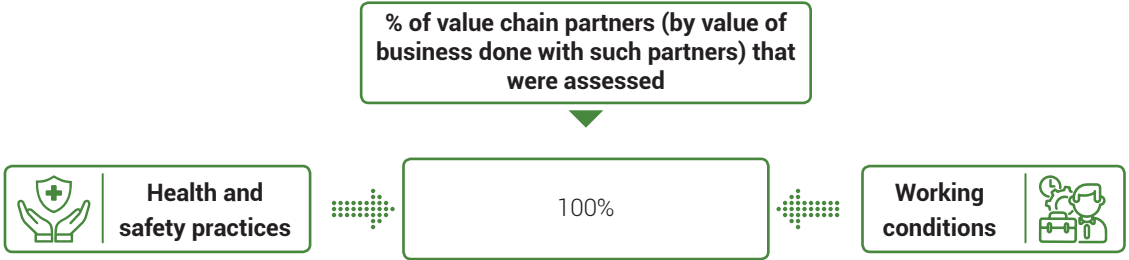
2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
 Monthly reconciliation and confirmation process are in place and wherever there is a gap, corrective measures are taken.

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:

	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	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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)
 No

5 Details on assessment of value chain partners:



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.
 No significant risks or concerns were highlighted in the assessment.

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

At Pearl Global, we identify our stakeholders through a stakeholder mapping exercise that is conducted periodically. Our early engagement policy provides a valuable opportunity to influence stakeholders' perception and helps create long term relationships that can enhance performance. We prioritise our stakeholders based on their level of importance to our business operations. We categorise them according to the nexus to the stage of operations along with the impact and risks incurred to the stakeholders. Pearl Global has conducted its materiality assessment for the first time this financial year. The materiality assessment was based on a survey conducted with a diverse set of internal and external stakeholders. The valuable responses received from stakeholders played a crucial role in identifying the key material issues that are pertinent to the Company. This allows us to further address the matters and develop our business sustainably.

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Committee Meetings, Notice Boards, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers	No	Senior leaders' communication, goal setting and performance appraisal meetings/review, email, intranet, circulars, notice board	Ongoing	Employee well-being, Grievance handling, career development
Customers	No	Website, conferences, customer surveys, face-to-face meetings, E-mail, Customer feedbacks	Ongoing	Complaints handling and new product development communication and feedback
Shareholders	No	Annual General Meeting, Shareholder meets, email, Stock Exchange (SE) intimations, investor/analysts meet/ conference calls, annual reports, quarterly results, media releases and Company website	Ongoing	Disseminating and sharing of financial and non financial performance update with the shareholders with a view to update and also to seek their approval, as required.



Value chain partners	No	Vendor meets, conferences, e-mail, voice calls	Ongoing	Maintaining our relationships with suppliers of raw materials and indirect services are key to uninterrupted delivery to our consumers
Communities	Yes	Promoting special education Promoting gender equality and empowering women Supporting Children in Rural areas	Ongoing	Improved access to basics, including water, sanitation and hygiene, promoting education
Regulators/ Govt Ministries	No	Advocacy meetings with local/ state/ national regulators/ government ministries and seminars, media releases, conferences, membership in industry bodies	Ongoing	Compliance, Industry concerns

LEADERSHIP INDICATORS

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

The consultation between the stakeholders and the Board is internalised in the management process by delegating this process. We engage with our stakeholders regularly and as needed. The format of engagement will depend on the nature and needs of the stakeholders.

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

Yes, the environmental and social topics identification is done in tandem with the stakeholder identification carried out. For managing the material issues, we have incorporated various policies & procedures. Some of these include formation of an ESG team and adopting a sustainability policy. Pearl Global has conducted its materiality assessment for the first time this financial year. The materiality assessment was conducted based on the survey taken by various internal and external stakeholders. The stakeholder responses played a pivotal role in identifying key material issues relevant to the Company. Moving forward, we are committed to enhancing the robustness of this process. We also intend to make it a regular exercise to engage with stakeholders and incorporate their feedback into the Company's strategy.

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

The Company's CSR activities focus on the disadvantages, vulnerable and marginalised segments of society. CSR activities are mentioned in the Principle no. 8.

PRINCIPLE 5 Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1654	1000	60.46%	1283	450	50.00%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	1654	1000	60.46%	1283	450	50.00%
Workers						
Permanent	6798	6798	100.00%	8500	4400	51.76%
Other than permanent	2292	2292	100.00%	1500	1000	66.67%
Total Workers	9090	9090	100.00%	10000	5400	54.00%

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

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	1654	0	0%	1654	100%	1283	0	0%	1283	100%
Male	1436	0	0%	1436	100%	1134	0	0%	1134	100%
Female	218	0	0%	218	100%	149	0	0%	149	100%
Other than permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	6798	6798	100%	0	0%	7479	7479	100%	0	0%
Male	2086	2086	100%	0	0%	3484	1369	100%	0	0%
Female	4712	4712	100%	0	0%	3995	3324	100%	0	0%
Other than permanent	2292	2292	100%	0	0%	2786	2786	100%	0	0%
Male	1812	1812	100%	0	0%	2115	2115	100%	0	0%
Female	480	480	100%	0	0%	671	671	100%	0	0%



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

Male			Female	
Number	Median remuneration/ salary/ wages of respective category		Number	Median remuneration/ salary/ wages of respective category
9	182046 p.m.	Board of Directors (BoD)	3	NIL
2	396856 p.m.	Key Managerial Personnel	1	209366 p.m.
1434	28460 p.m.	Employees other than BoD and KMP	217	26629 p.m.
3898	11772 p.m.	Workers	5192	11361 p.m.

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)

The Ethics Committee is responsible for addressing human rights impacts and issues

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

There is an Ethics Committee, which addresses grievances related to human rights impacts. All our business units, factories and offices are committed to respect the human rights of our workforce.

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

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

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

The Company has a POSH committee in place and complies with all the regulatory Labour Laws. The Whistleblower policies have also been communicated to all stakeholders.

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

Yes, we have a Global Governance Manual which emphasizes on Human Rights requirements. We prefer these principles to be part of our Business agreements and contracts too.

9 Assessments for the year:

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

During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/complaints.

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

No due-diligence has been conducted on human rights

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?

Yes

4 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	100%
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 INDICATORS

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

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	28,674.83	11,830.87
Total fuel consumption (B)	6,599.80	4,627.99
Energy consumption through other sources (C)	4119.048	3,986.05
Total energy consumption (A+B+C)	39,393.68	20,444.91
Energy intensity per ` Crores of turnover (Total energy consumption/ turnover in ₹ Cr)	42.19	21.90
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 - 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.

No

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	83,515.00	62,636.25
(iii) Third party water (tanker)	8,407.00	6,305.25
(iv) Seawater / desalinated water	-	-
(v) Water from municipal corporation	-	-
(vi) Others	275.62	206.72
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	92,197.62	69,148.22
Total volume of water consumption (in kilolitres)	1,17,857.18	88,392.89
Water intensity per rupee Crores of turnover (Water consumed / turnover)	126.22	94.66
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: No

4

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

No

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

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NOx	µg/m3	28.83	27.93
Sox	µg/m3	11.07	10.84
Particulate matter (PM)	µg/m3	91.81	90.43
Persistent organic pollutants (POP)	µg/m3	-	-
Volatile organic compounds (VOC)	µg/m3	-	-
Hazardous air pollutants (HAP)	µg/m3	82.20	81.33
Others – please specify	µg/m3	41.90	46.80

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Ton of CO2	425.43	303.01
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Ton of CO2	6,292.53	2,596.22
Total Scope 1 and Scope 2 emissions per rupee Crores of turnover	Ton of CO2	7.19	3.10
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. - No

7

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

No

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

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	65.50	49.13
E-waste (B)	1.50	1.13
Bio-medical waste (C)	0.10	0.08
Construction and demolition waste (D)	-	-
Battery waste (E)	0.01	0.01
Radioactive waste (F)	-	-
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil) . Please specify, if any. (G)	1.20	0.90
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,050.00	787.50
Total (A+B + C + D + E + F + G + H)	1,118.31	838.75
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		0.5
(ii) Re-used		1
(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	Waste is disposed off through authorised vendors.	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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 waste is disposed off in accordance with the regulatory norms as defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB)

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:

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
NIL		

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



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:

Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Pearl Global is compliant with all applicable laws and regulations across the sites in which they operate			



LEADERSHIP INDICATORS

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

Parameter	FY 2022-23	FY 2021-22
From renewable sources		
Total electricity consumption (A)	4,119.05	3,986.05
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	4,119.05	3,986.05
From Non-renewable sources		
Total electricity consumption (D)	28,674.83	11,830.87
Total fuel consumption (E)	6,599.80	4,627.99
Energy consumption through other sources (F)	-	-
Total energy consumed from non renewable sources (D+E+F)	35,274.63	16,458.86

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 (in kilolitres):

Parameter	FY 2022-23	FY 2021-22
(i) To Surface Water	28508	23906
- No treatment	-	-
- With treatment – please specify level of treatment	Primary	Primary
(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	-	-
- With treatment – please specify level of treatment	-	-
Total Water discharged (in kilolitres)	-	-

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

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

None of our factories or offices withdraw, consume and discharge water in areas of water stress.

Note: No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Not tracked	Not tracked
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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:

Sl. NO	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Solar panels	We have installed 200KW Solar panels to reuse electricity usage and utilise from natural source	We are using average of 700 units from Solar energy daily
2	ETP and STP	We are recycling the treated STP water for garden and flushing purpose & ETP water treated and again used for washing purpose	By this we are saving around 30 - 35 KLD/ day

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

The Company is in the process of formulating a business continuity and disaster management plan

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
NIL

9 Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
~60%



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. (As below)**
- 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.**

Sl. NO	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State / National)
1	Apparel Export Promotion Council	National
2	Gurgaon Chamber of Commerce	State
3	Federation of Indian Export Organisations	National

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

Name of authority

NIL

Brief of the case

NIL

Corrective action taken

NIL

LEADERSHIP INDICATORS

- 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
NIL				

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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The Company has not undertaken SIA for the current 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:

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 ₹)
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Not Applicable

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

Since our operations do not directly / indirectly create any negative impact on the environment or society, there are less of community related grievances. However, we engage with the community stakeholders to understand their needs and aspirations. The Company actively participates in community engagement through its CSR projects.

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	16%	14%
Sourced directly from within the district and neighbouring districts	29%	36%

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

Not Applicable

Corrective action taken

Not Applicable



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

State	Aspirational District	Amount spent (In ₹)
CSR Projects not undertaken in aspirational districts		

- 3 (a)** Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised / vulnerable groups? (Yes/No) No
- (b)** From which marginalised /vulnerable groups do you procure? We do not procure any material from marginalised groups
- (c)** What percentage of total procurement (by value) does it constitute? Not Applicable

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:

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

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

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

6 Details of beneficiaries of CSR Projects:

Sl. NO	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Education in Gurugram, the Company supported schools with Read Aloud program & infrastructure maintenance including donation of swing set	150 school students	100%
2	Environment Sustainability in Begampur Khatola, Gurugram, 20 solar lights for the residents of the area.	Entire Khatola village community	~ 70%
3	Health and Sanitation in Mellavalam Village, Chennai and The Earth Saviours Foundation, Bandhwari Village, Haryana, Pearl Global organised a medical checkup camp for the 297 residents of The Earth Saviours Foundation in Bandhwari Village in Haryana and RO was installed in Mellavalam village in Chennai to ensure safe drinking water for the residents of the village.	1298 residents	100%
4	RO installed in community area Melavalam Pettai	2800	100%
5	RO water access given to government school children	600	100%

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

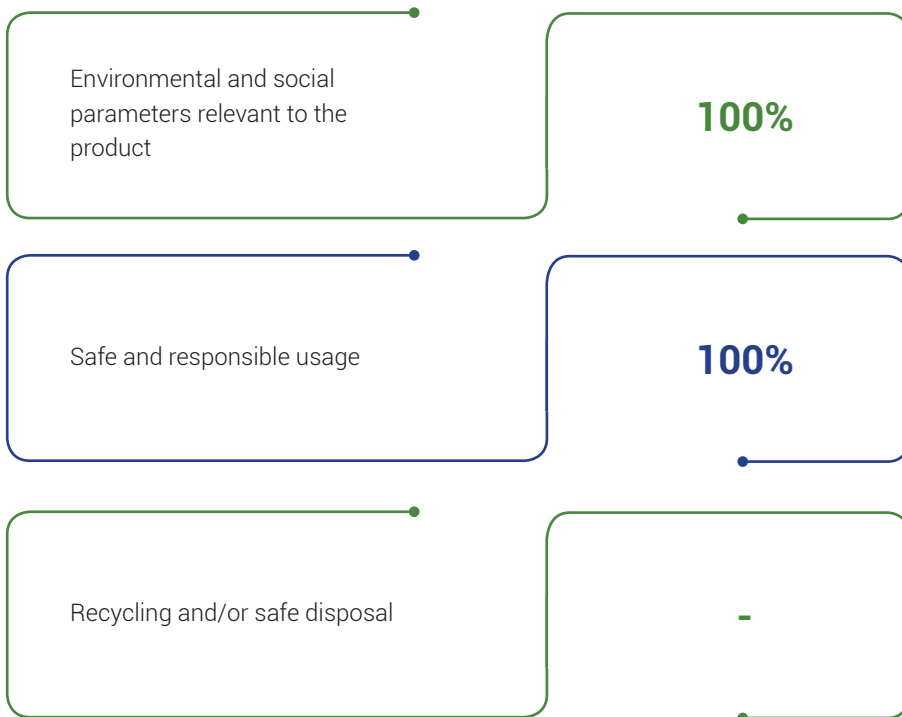
ESSENTIAL INDICATORS

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

A well-established system is in place for dealing with customer feedback and complaints. Customers are provided multiple options to connect with the Company through e-mail, telephone, website, feedback forms, etc. All complaints are appropriately addressed and all efforts are taken to resolve the same.

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

As a percentage to total turnover



3 Number of consumer complaints in respect of the following:

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NIL	0	0	NIL
Advertising	0	0	NIL	0	0	NIL
Cyber-security	0	0	NIL	0	0	NIL
Delivery of Products	0	0	NIL	0	0	NIL



	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Quality of Products	3	0	We had recalled the consignment and replaced with other products	3	0	Packing issue
Restrictive Trade Practices	0	0	NIL	0	0	NIL
Unfair Trade Practices	0	0	NIL	0	0	NIL
Other	0	0	NIL	0	0	NIL

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.

Yes. Web Link: <https://www.pearlglobal.com/investor-relations/corporate-governance/>

6

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

No such incident related to the mentioned topics has been reported

LEADERSHIP INDICATORS

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

Information relating to all the products and services provided by the organisation are available on <https://www.pearlglobal.com/products/>

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

The product tags include instructions on how to use the products safely and responsibly, such as washing, drying, and ironing instructions.

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

The Company is not engaged in providing of essential services

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 necessary product information on the products label. Buyers are reputed Retail Chains and we do get their feedback on consumer fashion trends and feedback.

5 Provide the following information relating to data breaches:

<p>a. Number of instances of data breaches along-with impact</p>	<p>NIL</p>
<p>b. Percentage of data breaches involving personally identifiable information of customers</p>	<p>NIL</p>