

## **D. P. Abhushan Limited**

**CIN:** L74999MP2017PLC043234

**Registered Office:** 138, Chandani Chowk, Ratlam – 457001, Madhya Pradesh

**Corporate Office:** 19, Chandani Chowk, Ratlam – 457001, Madhya Pradesh

**Email:** cs@dpjewellers.com; **Web:** www.dpjewellers.com; **Phone:** +91 7412 247 122



**D. P. Jewellers**

A BOND OF TRUST SINCE 1940  
A VENTURE OF D. P. ABHUSHAN LIMITED

**Date:** September 05, 2024

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza,  
Bandra Kurla Complex  
Bandra East, Mumbai – 400051  
**Symbol: “DPABHUSHAN”**

To,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001  
**BSE SCRIP Code – “544161”**

Respected Sir / Ma’am,

**Sub: Business Responsibility and Sustainability Report - Regulation 34 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (SEBI LODR)**

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

The BRSR is also available on the website of the Company at <https://www.dpjewellers.com>

We request you to take the above on record as compliance with relevant regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) and disseminate to the stakeholders. We request you to take the above on record as compliance with relevant regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For, **D. P. Abhushan Limited**

**Santosh Kataria**  
**Chairman and Managing Director**  
**DIN: 02855068**

**Encl:-** BRSR for FY 2023-24

## Annexure - E : Business Responsibility & Sustainable Report

### Section A: General Disclosure

#### I. Details of Listed Entity

1.	Corporate Identification No. (CIN) of Listed Entity	L74999MP2017PLC043234
2.	Name of Listed Entity	D. P. Abhushan Limited
3.	Date of Incorporation	02-05-2017
4.	Registered Office Address	138, Chandani Chowk, Ratlam (M.P.) - 457001
5.	Corporate Office Address	19, Chandani Chowk, Ratlam (M.P.) - 457001
6.	E Mail	cs@dpjewellers.com
7.	Telephone	+91-7412-490 966 /247122
8.	Website	www.dpjewellers.com
9.	Financial Year for Which Reporting is being done	2023-24 (From 01-04-2023 to 31-03-2024)
10.	Name of Stock Exchange(s) where shares are listed	1. NSE (National Stock Exchange) 2. BSE (Bombay Stock Exchange - Since 15.04.24)
11.	Paid Up Capital	₹222548500/- ( ₹Twenty Two Crores Twenty Five Lakhs Forty Eight Thousand Five Hundred Only)
12.	Name & Contact Details (telephone, email address) of the person who may be contacted in case of any queries on BRSR report.	Name: Vijesh Kumar Kasera - CFO M. No.: +91-98273-82240 LL No.: 07412-247121 E Mail Add: cs@dpjewellers.com, Vijesh@dpjewellers.com
13.	Reporting boundary-Are the Disclosure under this report made on a standalone basis or on a Consolidated Basis.	Disclosures are on a standalone basis

#### II. Product/Services

14. Details of Business activities (accounting for 90% of Turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of Entity
1	Trade	Wholesale/Retail Trading	82.51%
2	Manufacturing	Wholesale/Retail Trading	17.49%

15. Products/Services sold by the entity (accounting for 90% of Turnover):

S. No.	Product/Services	NIC Code	% of Total Turnover Contributed
1	Gold Jewellery	36911	91.78%
2	Silver Jewellery/Articles	36911	1.91%
3	Diamonds, Stones & Others	36911	6.31%

#### III. Operations

16. Number of Locations where your plant and/or operations/offices of the entity are situated:

Location	No. of Plants	No. of Offices/Showrooms	Total
National	0	8 (Showrooms) + 4 (Offices)	12
International	0	0	0

17. Markets served by the entity:

a. No. of Locations

Locations	Number
National (No. of the States)	4
International (No. of the Countries)	0

b. What is the contribution of the exports as a % of Total Turnover of the entity?

Considering that our company does not engage in any international market operations, this specific section is not applicable.

c. A brief on types of Customer:

**B2C Model:** Our Company operates in the Jewellery industry, employing a Business-to-Consumer (B2C) retail model. The company's core business involves sourcing Jewellery from reputable suppliers and Jewellers.

These carefully curated Jewellery pieces are then made available directly to end consumers, who purchase them for personal use.

In addition to being a retailer, Our Company also undertakes Jewellery manufacturing and design services on a need basis. This allows customers to have bespoke pieces created according to their preferences and requirements.

We primarily cater to individual customers, referred to as end consumers, who seek to acquire Jewellery items for personal adornment and self-expression. These customers are distinct from resellers or distributors who purchase Jewellery for the purpose of further distribution or resale.

**D P Abhushan Limited** operates through its own network of retail stores where customers can physically explore and select Jewellery.

**B2B Model:** Under B2B Model D P Abhushan Limited caters to Corporate Client by Issuing Gift Cards or Coins as per the Requirement of the Client. D P Abhushan Limited also serves to the businesses engaged in Same Industry.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and Workers (Including differently abled)

Employees

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	572	487	85.14	85	14.86
2	Other than Permanent (E)	0	0	0.00	0	0.00
3	<b>Total Employees (D+E)</b>	<b>572</b>	<b>487</b>	<b>85.14</b>	<b>85</b>	<b>14.86</b>

Workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (F)	0	0	0.00	0	0.00
2	Other than Permanent (G)	0	0	0.00	0	0.00
3	<b>Total Employees (F+G)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

b. Differently abled Employees and Workers

Employees

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	1	1	100.00	0	0.00
2	Other than Permanent (E)	0	0	0.00	0	0.00
3	<b>Total Differently abled Employees (D+E)</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>

Workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (F)	0	0	0.00	0	0.00
2	Other than Permanent (G)	0	0	0.00	0	0.00
3	<b>Total Differently abled Employees (F+G)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

## 19. Participation/Inclusion/Representation of women

	Total (A)	No. & % of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57%
Key Management Personnel	4*	1	25.00%

\*Key Management Personnel includes

1-Managing Director, 1-Whole Time Director, 1-Company Secretary, 1-Chief Financial Officer.

## 20. Turnover rate of Permanent employees &amp; Workers (Disclose trends for Past 3 Years).

Turnover Rate (In %)	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.48	36.48	17.67	20.20	39.73	22.87	10.40	18.98	11.55
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## V. Holding, Subsidiary &amp; Associate Companies (Including Joint Ventures)

## 21. Name 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	Nil	Nil	Nil	Nil

## VI. CSR Details

22

S. No.	Requirements	Response
i	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
ii	Turnover (in ₹) (In Lakhs)	197,512.02
iii	Net worth (in ₹) (In Lakhs)	18,107.40

## 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)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Community	Yes, a mechanism is in place to interact with the community and to address their concerns, if any	0	0	-	0	0	-

Investors (other than shareholders)	Yes. <a href="https://www.dpjewellers.com/contact.html">https://www.dpjewellers.com/contact.html</a>	0	0	-	0	0	-
Shareholders	Yes. Yes, Shareholders can lodge their grievances with the Company's RTA at <a href="https://www.dpjewellers.com/la-assets/dp/pdf/Grievance_Redressal_GRIEVANCE%20REDRESSAL%20RTA.pdf">https://www.dpjewellers.com/la-assets/dp/pdf/Grievance_Redressal_GRIEVANCE%20REDRESSAL%20RTA.pdf</a> & with the Company's At <a href="https://www.dpjewellers.com/la-assets/dp/pdf/Grievance_Redressal_GRIEVANCE%20REDRESSAL%20Company.pdf">https://www.dpjewellers.com/la-assets/dp/pdf/Grievance_Redressal_GRIEVANCE%20REDRESSAL%20Company.pdf</a> Shareholder can also register their complaints with SCORES at: <a href="https://scores.sebi.gov.in">https://scores.sebi.gov.in</a> and also web links of BSE and NSE at <a href="http://tiny.cc/m112vz">http://tiny.cc/m112vz</a> and <a href="http://tiny.cc/s112vz">http://tiny.cc/s112vz</a>	3	0	-	8	0	-
Employee & Workers, Value Chain Partners and Other	Yes. <a href="https://www.dpjewellers.com/la-assets/dp/pdf/Vigil_Mechanism.pdf">https://www.dpjewellers.com/la-assets/dp/pdf/Vigil_Mechanism.pdf</a> . pdf or reach out at CS@DPJEWELLERS.COM	0	0	-	0	0	-
Customers	Yes. <a href="https://www.dpjewellers.com/contact.html">https://www.dpjewellers.com/contact.html</a> .	0	0	-	0	0	-
Value Chain Partners	Yes. <a href="https://www.dpjewellers.com/la-assets/dp/pdf/Vigil_Mechanism.pdf">https://www.dpjewellers.com/la-assets/dp/pdf/Vigil_Mechanism.pdf</a> .	0	0	-	0	0	-

Our Company has developed an all-encompassing Stakeholder Management Policy aimed at establishing a structured framework for addressing concerns and grievances expressed by both internal and external stakeholders. This policy has been designed to proactively mitigate any potential social risks that could have a negative impact on the company's operations. Adhering to the policy, our Company places significant emphasis on upholding the utmost level of confidentiality while handling grievances, thereby reducing conflicts and fostering strong stakeholder relationships. Stakeholders are strongly encouraged to utilize the dedicated channel for addressing grievances as outlined in the policy, particularly when alternative mechanisms are not readily accessible to them.

For more detailed information, please refer to the Stakeholder Management Policy, accessible through the following web link: <https://www.dpjewelers.com/la-assets/dp/pdf/Stakeholder%20Management%20Policy.pdf>.

Our Company places great importance on its stakeholders and their satisfaction, and remains dedicated to upholding ethical standards and addressing any concerns promptly and transparently.

Investors and shareholders have direct access to the Company Secretary and Compliance Officer via a dedicated email id: [cs@dpjewellers.com](mailto:cs@dpjewellers.com)

#### 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	Energy Management	Opportunity	The retail sector of the Jewellery industry presents an opportunity for energy management. Retail stores necessitate energy for their functioning, including lighting, heating, cooling systems, and electronic devices like computers and cash registers. By employing energy management, retail stores can effectively curtail their energy consumption and associated expenses.	-	<b>Positive</b> - By effectively managing energy, retail stores can decrease their energy bills and operational expenses, leading to an enhancement in their profitability.
2	Customer privacy and data security	Risk & Opportunity	<b>Risk</b> Our Company faces a substantial peril regarding customer confidentiality since any unauthorized access or security breach to critical information can result in severe outcomes, such as financial losses, identity theft, and a loss of customer confidence. Such an eventuality can eventually cause harm to the company's reputation. <b>Opportunity</b> The Company recognizes data security as a chance to safeguard their valuable trade secrets that encompass their designs, manufacturing processes, and supply chain. By integrating appropriate data security measures, it will mitigate the possibility of cyber-attacks, ultimately safeguarding their reputation and assets.	Our Company has implemented robust measures to mitigate risks by upholding stringent data privacy policies, restricting access, utilizing password protection, employing firewalls, Moreover, the company has set up dedicated server rooms to prevent any potential data leaks, and they consistently update and evaluate their IT security protocols to align with industry standards.	<b>Negative</b> If it fails to adequately protect the privacy of its customers, it will result in legal penalties and fines.  <b>Positive</b> The implementation of advanced cyber security solutions has reduced cyber security risks for both the company and its customers.

3	Access and Affordability	Risk	<p>In the Jewellery industry, it is crucial for companies to find a delicate equilibrium between providing affordable options and upholding the perceived value of their products and services. Additionally, they must consider the enduring consequences of their pricing strategy and refrain from engaging in a race to the bottom.</p>	<p>Our Company has implemented measures to minimize potential risks by expanding their reach through the establishment of new physical stores, capitalizing on economies of scale, and adopting a strategic approach to material procurement to curtail costs and provide affordable options for their customers. Moreover, they take a customer centric approach to pricing and product offerings, with the aim of enhancing their competitiveness and minimizing potential hazards.</p>	<p><b>Negative</b> - There is a potential risk of impacting sales as the balance between affordability and maintaining profit margins.</p>
4	Product Quality & safety	Opportunity	<p>In the Jewellery industry, a company's brand reputation hinges on the quality and safety of its products. To uphold their brand reputation, Our Company takes measures to ensure that their products meet high standards of quality and safety. This, in turn, fosters customer loyalty and helps to build a positive brand image.</p>	-	<p><b>Positive</b> - By ensuring product quality and safety, Our Company can generate higher sales and revenue, decrease costs, and unlock opportunities for market expansion.</p>
5	Selling practices and\ product labelling	Opportunity	<p>Our Company is enhancing its credibility and foster consumer trust by implementing fair trade practices and providing comprehensive product labelling. These ethical selling practices have the potential to increase sales for the company. Additionally, Our Company ensures compliance with Hallmarking Unique ID (HUID) for its Jewellery products.</p>	-	<p><b>Positive</b> - Implementing these measures has the potential to drive up consumer demand for our Company's products and enhance their brand reputation</p>
6	Employee Engagement, Diversity	Opportunity	<p>Engaging employees has led to increased productivity, innovation, and commitment to our Company's success. An inclusive work culture can also attract and retain top talent from diverse backgrounds, providing a competitive advantage for our Company. Measures such as feedback, recognition programs, and fostering a sense of belonging</p>	-	<p><b>Positive</b> - The expenses related to acquiring and fostering human resources may be reduced</p>

			can enhance engagement. Diverse hiring practices can further foster diversity in the workforce.		
7	Supply Chain management	Risk & opportunity	<p><b>Risk-</b> Supply chain management can pose risks to our Company due to potential disruptions and ethical sourcing challenges, leading to delays in delivery, loss of sales, and reputation damage.</p> <p><b>Opportunity-</b> Our Company will benefit from an optimized supply chain, reducing costs and accessing new ideas and technologies through collaboration with suppliers. An efficient supply chain will enable quick responses to changes in demand or market conditions, leading to increased profitability.</p>	<p>To mitigate supply chain risks, our Company carefully selects ethical suppliers with a proven track record. Our Company maintains regular communication with its suppliers to ensure that they meet quality, pricing, lead time, and social responsibility standards.</p>	<p><b>Negative-</b> Supply chain disruption will result in higher production costs for the product.</p> <p><b>Positive -</b> Reduction in costs, improving efficiency, and enhancing customer satisfaction.</p>
8	Business Ethics	Opportunity	By prioritizing business ethics, our Company shall build trust, attract new customers, enhance its brand image, and increase its credibility with customers and stakeholders. Ethical practices shall have a positive impact on employee engagement.	-	<p><b>Positive -</b> Increased customer loyalty translates into higher sales, improved customer retention, and ultimately, better financial performance.</p>
9	Competitive Behaviour	Risk & opportunity	<p><b>Risk-</b> Competitor Behaviour can be a risk to the company through aggressive competition resulting in price wars that impact profitability, loss of market shares if they fail to match innovation, and harm to reputation.</p> <p><b>Opportunity -</b> Competitive Behaviour aids monitoring market trends and identifying gaps, leading to product, and marketing campaign designs. This helps attract new and retain existing customer's</p>	<p>To reduce risk, our Company is focusing on excelling in rural markets and introducing new and unique products to gain a competitive advantage. The company is prioritizing the improvement of customer service through both online and offline channels and maintaining a strong brand image to increase its market share.</p>	<p><b>Negative-</b> It may lead to legal actions and fines that may result in higher legal costs and decrease in sales.</p> <p><b>Positive-</b> Healthy competition may lead to increase in sales and its profitability. companies may invest in research and development, leading to new products or services that can increase revenue.</p>
10	Critical Incident Risk Management	Opportunity	Critical Incident Risk Management (CIRM) will help our Company to avoid financial losses and reputational damage by proactively identifying and mitigating potential risks and incidents that could affect their operations, reputation, or financial performance, such as product quality issues, supply chain disruptions, or security incidents like theft or fraud.	-	<p><b>Positive-</b> It helps to minimize financial losses resulting from critical incidents, lower its insurance premiums, and safeguard its reputation.</p>



## Section B: Management & Process Disclosure

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

**Table of Policies**

P1	Anti-corruption or anti-bribery policy, Ethical Policy
P2	Supplier Code of conduct
P3	Health and Safety Policy
P4	Stakeholder Management Policy
P5	Human Rights Policy
P6	Environmental Policy
P7	Policy on Responsible Advocacy
P8	Corporate Social Responsibility Policy
P9	Cyber Security and Data Privacy policy

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
The policies/ procedures are approved by the board, functional heads and all of them have been adopted by the Board/ Board Committees.									
c. Web Link of the Policies, if available	Policies are available on the website of the Company i.e., <a href="https://www.dpjewellers.com/investor-relation.html">https://www.dpjewellers.com/investor-relation.html</a> Policies which are internal to the Company are available on the intranet of the Company.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	These extend to value chain partners wherever it is relevant and to the extent applicable.								
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.	Our Company has incorporated the Bureau of Indian Standards (BIS) across its entire range of Jewellery products, thereby guaranteeing the quality and dependability of its offerings. Moreover, our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGBRC), underscoring its unwavering dedication to ethical business practices.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Company is in the process of defining an overall ESG strategy with goals and targets on material issues further continuous upgrade and timely renewal of certifications are ensured wherever applicable. During the financial year 2023-24, our Company has established a range of objectives to strengthen its sustainability endeavors and overall corporate social responsibility. These goals encompass the following: i) Our Company aims to expand its training division to educate all employees and workers on Environmental, Social, and Governance (E, S & G) practices. The training program will comprehensively cover the company's actions and initiatives aimed at effectively addressing these issues.								

	<ul style="list-style-type: none"> <li>ii) Our company strives to conduct due diligence on suppliers to ensure their alignment with the company's governance values and standards.</li> <li>iii) A major focus is placed on designing 100% recyclable and reusable products, in line with the company's sustainable practices.</li> <li>iv) Our company targets an annual average reduction in electricity consumption of at least 1% to contribute to environmental sustainability. By fiscal year 2035, the company aims for a substantial reduction of at least 20% in electricity consumption compared to the base year of fiscal year 2025.</li> <li>v) Our company is committed to reducing water withdrawal and actively promotes responsible water management practices by aiming for an average annual reduction in water usage.</li> <li>vi) Stakeholder engagement holds significant value for D. P. Abhushan, and the company plans to conduct periodic assessments through formal means to actively involve stakeholders in the decision-making process.</li> <li>vii) Our company's commitment to reducing water withdrawal aligns with its environmental sustainability goals. By striving for an average annual reduction in water usage, it actively promotes responsible water management practices.</li> </ul>
<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>Our Company has set the specific commitment goals during the financial year 2023-24, the performance against these targets mentioned above shall be measured in the subsequent financial year and thus, the same shall be reported accordingly.</p>

#### Governance, leadership and oversight

<p>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>	<p>Company being a responsible corporate citizen, is fully conscious of its duties towards society. The Company strongly believes that embedding Environmental, Social &amp; Governance (ESG) principles in its business operations and its adherence is essential to building resilience in the business, transforming culture and for long-term value creation of all our stakeholders. Sustainability is at the heart of our business philosophy. Our sustainability strategy considers key sustainability trends and all possible impacts of our business operations on our stakeholders. Furthermore, we consider key opportunities and risks while developing our short-term and long-term strategies. This year marks the beginning of our structured approach towards ESG, through the development of our long-term ESG framework, aligned with international ESG protocols and guidelines. We have identified our key material topics, covering factors pertaining to health and safety, Water Management, Waste Management, corporate governance, ethics, and integrity among others, which will form the basis of management's approach towards business going ahead. We will measure and evaluate our performance against these ESG parameters to create long-term sustainable value for all our stakeholders.</p> <p><b>Santosh Kataria - MD</b></p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>The Risk Management Committee has been entrusted with the highest authority to oversee and implement the Business Responsibility Policies. This committee bears the responsibility of ensuring the policies' compliance with relevant laws and regulations, as well as their alignment with the company's objectives and mission.</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.

The Risk Management Committee has been assigned the authority to make decisions regarding all matters pertaining to sustainability issues. The Committee's responsibilities encompass supervising the formulation and execution of policies, procedures, and programs pertaining to sustainability. These responsibilities extend to managing the company's environmental impact, social responsibility, and governance practices, among other related areas.

The Company's Risk Management Committee comprises of:

Name	Position on the Committee	Designation
Mukesh Jain	Chairman	Non-Executive Independent Director
Anil Kataria	Member	Whole Time Director
Deepak Gadia	Member	Non-Executive Independent Director

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	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9

Performance against above policies and follow-up action	The Risk and Management Committee duly reviews the performance against enlisted policies and ensures that necessary follow-up actions are taken accordingly.	Any-other - As and when required
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Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Our Company has diligently adhered to all statutory obligations, demonstrating full compliance. The Board has thoroughly reviewed the company's operations and found no instances of non-compliance.	Any-other - As and when required
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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 P P P P P P P P 1 2 3 4 5 6 7 8 9	No external assessment was not conducted, However The Company conducts periodic review of the policies internally
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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	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	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)	-Not Applicable-								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-Not Applicable-								
It is planned to be done in the next financial year (Yes/No)	-Not Applicable-								
Any other reason (please specify)	-Not Applicable-								

This section does not apply to the Company since it has already implemented comprehensive policies that encompass all the necessary aspects outlined in each of the 9 principles.

## Section C: 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: businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable**

### A. 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	During the year, the Board and KMPs engaged in various updates pertaining to business strategy, Intellectual Property, Regulatory, Safety and Sustainability matters, etc. These topics provided insights on the said Principles.	100.00%
Key Managerial Personnel	1	During the year, the Board and KMPs engaged in various updates pertaining to business strategy, Intellectual Property, Regulatory, Safety and Sustainability matters, etc. These topics provided insights on the said Principles.	100.00%
Employees other than BoD and KMPs	4	Safety/Prevention of Sexual Harassment/ Diversity, Equity and Inclusion/Ethics	100.00%

The company acknowledges the significance of employee training as a catalyst for their personal and professional advancement, as well as for the overall prosperity of the business. We firmly believe that training constitutes a strategic investment that reaps long-term benefits for both individuals and the organization.

To ensure the utmost safety and quality in all our operations, the company implements comprehensive training programs for the Board of Directors, Key Management Personnel and Employees. Our objective is to foster a culture of perpetual learning and enhancement, wherein each individual possesses the knowledge and skills necessary to perform their duties proficiently and securely.

We recognize that training is an ongoing endeavor, and we are steadfast in providing our employees with unwavering support and ample resources to realize their full potential. We firmly uphold that investing in our employees is integral to our triumph, and we will persistently prioritize their growth and development.

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					
Category	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred (Yes/No)
Category*	-	-	-	-	-

\* Penalty/Fine, Settlement, Compounding Fee, 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
	This particular section is not applicable to the Company

4. Anti-corruption or Anti-bribery policy: 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.

Our Company has implemented a comprehensive anti-corruption and anti-bribery policy that includes detailed guidelines and procedures to prevent and address instances of corruption and bribery within the organization.

Our Company ensures effective communication of the policy to all stakeholders and employees, promoting awareness and understanding of its principles. Regular training sessions and monitoring mechanisms are in place to ensure strict adherence to the policy across the organization.

Furthermore, the policy incorporates measures for reporting any suspected incidents of corruption or bribery. The Company has established a robust reporting and investigation framework to address such concerns promptly and thoroughly. The policy also outlines the consequences that individuals may face in the event of non-compliance with the policy, thereby reinforcing the importance of ethical conduct and accountability within Company.

For detailed information and access to the policy, kindly visit the following web link: <https://www.dpjewellers.com/la-assets/dp/pdf/Ethical%20Conduct%20Policy.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:

There was no disciplinary action that has been taken against any director, KMP, employees or workers of our Company by any law enforcement agency for charges of bribery or corruption.

6. 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, the Company has incorporated the requirements of anti-corruption and anti-bribery as a part of the governing policies on ethical conduct (within the policy of gifting), and the same can be accessed at: <https://www.dpjewellers.com/la-assets/dp/pdf/Ethical%20Conduct%20Policy.pdf>

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

Category	FY 2023-24 Current Financial Year		FY 2022-23 Previous Financial year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	Nil	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.	Nil	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the previous financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

8. 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.

There have been no fines, penalties or actions taken by regulators, law enforcement agencies, or judicial institutions related to cases of corruption and conflicts of interest, hence this section is not applicable to the Company

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

Category	2023-24	2022-23
No. of days account payable	11.76	12.11

10. Open-ness of business: Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameters	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	89.53	89.09
	b. Number of trading houses where purchases are made from	257	235
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	47.92	53.54
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	14.42	13.72
	b. Number of dealers / distributors to whom sales are made	181	139
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	58.93	66.39
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.00	0.00
	b. Sales (Sales to related parties / Total Sales)	0.00	0.00
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00	0.00
	d. Investments (Investments in related parties / Total Investments made)	0.00	0.00

#### B. Leadership Indicator

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
The programs pertaining to some of the principles that fall under ethical Behaviour are held for entire company in batches and reinforced each year. Participants include supply chain partners, Business associates, and all categories of employees on or off rolls.	Principles of the DP Code of Conduct, policies such as Anti-Bribery/POSH etc.	100

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 a process to manage the conflict of interest involving Board Members. As per the requirements of the Companies Act, 2013 the disclosure of interest is required to be given by the Directors in prescribed Form MBP-1 which is brought to the attention at a Board Meeting and taken on record. Further, any transaction in which a Director is interested is brought to the attention of the Board and the interested Director (if any) does not participate in that discussion.

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

#### A. 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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
Category*	Nil	Nil	Not Applicable

\* R&D, CAPEX, Details of improvements in environmental and social impacts

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

In our company, Sustainable Sourcing entails ensuring that suppliers adhere to the utilization of ethically and responsibly sourced raw materials to manufacture high-quality products. The Company has adopted the following procedures for sustainable sourcing:

- 1) **Implementation of a traceability system:** The Company has implemented a traceability system to meticulously track the origin of raw materials utilized in the production process. This system ensures that there are no infringements upon human rights or environmental degradation.
- 2) **Development of policies and guidelines:** The Company has formulated comprehensive policies and guidelines that explicitly outline its unwavering commitment to ethical practices. These policies emphasize the sourcing of materials exclusively from certified and responsible suppliers.
- 3) **Establishment of long-term relationships with suppliers:** The Company actively engages in establishing enduring relationships with its suppliers. Through close collaboration, the Company works in conjunction with its suppliers to enhance their social and environmental performance.
- 4) **Regular assessment of supplier performance:** As part of the Company's dedication to sustainable sourcing, it consistently evaluates the performance of its suppliers. Priority is given to sourcing materials from certified sources that align with the Company's sustainability standards.
- 5) **Active collaboration with stakeholders:** The Company actively collaborates with various stakeholders to promote and advocate for sustainable sourcing practice.

By implementing these measures, the Company ensures that its Sustainable Sourcing practices are effective in upholding ethical standards, environmental responsibility, and the production of superior quality products.

- b. If yes, what percentage of inputs were sourced sustainably? – 100%

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.

Our Company, with a proactive stance towards responsible waste management, collaborates with certified recycling and disposal partners and adheres to stringent regulations and guidelines for the secure and responsible disposal of diverse forms of waste. Additionally, the Company undertakes efforts to educate its customers and stakeholders on the significance of responsible waste management to promote environmental considerations.

- (a) **Plastic:** Our Company has established a comprehensive process to ensure the safe reclamation of plastic materials, including packaging. Within its operations, the Company actively promotes the reuse of plastic materials whenever feasible to minimize waste generation.

- (b) **E-waste:** The Company has implemented a systematic approach to the safe disposal of electronic waste (e-waste).

(C) **Hazardous Waste:** While the Company itself does not generate any hazardous waste; it acknowledges the potential exposure to such waste. Hence, the Company has robust procedures in place to guarantee the safe handling and disposal of hazardous waste in compliance with relevant regulations.

(d) **Other waste:** The Company has introduced a waste reduction and recycling program aimed at minimizing waste generation and fostering responsible waste management. Furthermore, the Company collaborates with suppliers to proactively minimize waste generation at its source by encouraging the use of sustainable materials and packaging.

Through these measures, the Company demonstrates its commitment to responsible waste management by prioritizing safe disposal practices, promoting recycling initiatives, and encouraging the adoption of sustainable materials across its operations and supply chain.

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

Yes, Extended Producer Responsibility is applicable to our company. We recognize our role in managing the environmental impact of our products throughout their life cycle. As part of our commitment to sustainability, we are actively exploring and evaluating alternative materials to replace the limited usage of plastic within our operations..

#### B. Leadership Indicator

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

The Company has not carried out a formal Life Cycle Assessment for its product.

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.**

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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gold	10.84	11.33
Silver	8.19	9.16

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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Not Applicable

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

#### A. Essential Indicators

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



% of employees covered by											
Category	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	487	-	-	-	-	-	-	-	-	-	-
Female	85	-	-	-	-	85	100	-	-	-	-
Total	572	-	-	-	-	85	14.86	-	-	-	-

Other than Permanent employees - Nil

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

% of employees covered by											
Category	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 - Nil											

Other than Permanent employees - Nil

The company has chosen to enlist the services of workers on an as-needed basis by utilizing third party contractors. In this arrangement, payments are channeled and handled by the agency responsible for recruiting and engaging these individuals.

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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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	95.81	-	Yes	94.86	-	Yes
Gratuity	100.00	-	Yes	100.00	-	Yes
ESI	56.20	-	Yes	51.81	-	Yes
Others please specify	-	-	NA	-	-	NA

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

	FY 2023-24	FY 2022-23
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.00	0.00

15. 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 step is being taken by the entity in this regard.

We prioritize accessibility for differently abled employees, ensuring equal opportunities and a welcoming workplace. Through measures like ramps and elevators, we enable smooth and convenient access throughout our premises. Our commitment extends beyond legal requirements, fostering an inclusive environment where every individual can fully participate.

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

The Company has internal processes with respect to diversity, equity and inclusion with the intention of encouraging the employability abilities of disadvantaged sections of society, such as persons with disabilities.

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	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? 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 place Whistle-blower, POSH- (Prevention of Sexual Harassment Act) and Code of Conduct for all categories of permanent employees and workers are available. Dedicated channels for raising such grievances have been put in case and communicated to all the concerned stakeholders.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total e employees/ workers in the respective category (A)	No. of employees / workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees / workers in the respective category, who are part of the association(s) or Union (D)	% (D / C)
<b>Total Permanent Employees</b>						
Male	487	-	-	451	-	-
Female	85	-	-	74	-	-
<b>Total Permanent Workers - Nil</b>						

8. Details of training given to employees and workers:

<b>Employees</b>										
Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	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)
Male	487	325	66.74	70	14.37	451	300	66.52	50	11.09
Female	85	65	76.47	30	35.29	74	50	67.57	20	27.03
<b>Total</b>	<b>572</b>	<b>390</b>	<b>68.18</b>	<b>100</b>	<b>17.48</b>	<b>525</b>	<b>350</b>	<b>66.67</b>	<b>70</b>	<b>13.33</b>
<b>Workers</b>										
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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

Employees						
Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Male	487	487	100.00	451	451	100.00
Female	85	85	100.00	74	74	100.00
<b>Total</b>	<b>572</b>	<b>572</b>	<b>100.00</b>	<b>525</b>	<b>525</b>	<b>100.00</b>
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 of such system?

Yes, Our Company has implemented an occupational health and safety management system. The system encompasses the entirety of the company's operations, encompassing crucial areas such as comprehensive training in employee and worker health and safety, rigorous hazard identification and risk assessment, meticulous incident reporting and investigation, and continuous monitoring and enhancement. Its purpose is to establish a work environment that prioritizes the safety and well-being of all employees while ensuring strict adherence to pertinent health and safety regulations and standards.

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

The company proactively conducts regular inspections to identify workplace hazards and assess associated risks. Through these inspections, every task performed is carefully analyzed to determine appropriate control measures, ensuring the safety of workers and employees.

To foster a culture of safety, workers and employees are actively encouraged to report any incidents or potential hazards they encounter. Their input is valuable in identifying and addressing potential risks promptly, further enhancing workplace safety.

The Company places significant emphasis on training programs aimed at equipping workers and employees with the necessary knowledge and skills to mitigate risks. These training programs are conducted regularly to ensure that individuals are well-prepared to handle potential hazards and take preventive measures effectively.

When hazards are identified, the company takes immediate action to implement preventive measures. Prompt implementation of these measures plays a crucial role in mitigating risks and safeguarding the well-being of workers and employees.

By conducting regular inspections, encouraging incident reporting, providing comprehensive training, and promptly implementing preventive measures, the company demonstrates its commitment to prioritizing workplace safety.

These proactive measures contribute to creating a secure work environment and reducing the potential for accidents or injuries.

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

Our company places great emphasis on maintaining transparency in reporting work-related hazards by implementing clear and confidential channels. Workers receive regular training to enhance their ability to identify and report hazards effectively, fostering a proactive safety culture within the organization.

To ensure the prompt response to immediate risks, the company has established clear emergency procedures.

These procedures equip workers with the necessary knowledge and guidance to respond swiftly and appropriately in emergency situations. By providing workers with a structured framework for action, the company prioritizes their safety and minimizes potential harm.

By maintaining transparent reporting channels and empowering workers through training and emergency procedures, the company demonstrates its commitment to creating a safe work environment. These measures enable the identification and mitigation of hazards, allowing for proactive risk management and the continuous improvement of workplace safety practices.

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

The company extends non-occupational medical and healthcare services to all employees, encompassing preventive care, medical check-ups, vaccinations, insurance coverage, and health education programs. These comprehensive services foster a culture of well-being within the workplace, promoting the overall health and welfare of employees.

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

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

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

The company prioritizes the establishment of a safe and healthy work environment for all employees on its premises. To achieve this, the following measures have been implemented:

- Employees are provided with suitable chairs for comfortable seating, promoting good posture and reducing the risk of musculoskeletal issues.
- A readily accessible and well-stocked first aid box is available, ensuring that immediate medical assistance can be provided if needed. Ample amenities are also provided to cater to the diverse needs of all staff members.
- Work areas are maintained in a clean, uncluttered, and well-lit condition, minimizing potential hazards and ensuring a safe working environment. Attention is given to ensuring that employees wear appropriate footwear to prevent accidents and injuries.
- Fire safety measures are in place, including the installation, regular maintenance, and clear labelling of fire extinguishers according to their specific fire types. This ensures prompt response and effective fire control in case of emergencies.
- Adequate air conditioning systems are provided to maintain a comfortable temperature within the work area, promoting productivity and employee well-being. Access to clean drinking water is also ensured, contributing to employee health and hydration.
- Regular and comprehensive assessments are conducted to identify and address potential hazards and risks that may be present within the workplace. These assessments enable proactive measures to be taken, ensuring the implementation of appropriate safety protocols and minimizing potential risks.

By implementing these measures, the company demonstrates its commitment to safeguarding the well-being of its employees and providing a secure work environment. These initiatives contribute to a positive work culture and enable employees to perform their duties with peace of mind, knowing that their safety and health are prioritized.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working conditions	100.00%

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

The Company diligently followed safety protocols in compliance with state and local regulations, ensuring the maintenance of high hygiene standards. As a testament to these efforts, there were no reported safety incidents throughout the year.

**B. Leadership Indicator**

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).

Employees (Yes/No)	:	Yes
Workers (Yes/No)	:	Not Applicable

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

The entity ensures adherence to statutory compliances related to workers such as timely wage payment and Provident Fund.

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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).

Yes, subject to the requirements, the Company provides opportunities for engagement on specific projects/assignments across the Company.

## 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	Jewellery division being the larger business had embarked on a 4P program (people, process, place and planet) of assessment and improvement of its vendor partners.
Working Conditions	

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

Significant risks/concerns, if any, related to health and safety practices and working conditions are evaluated during the assessments and no such significant risks/concerns were recorded.

**Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**

## A. Essential Indicators

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

The Company has formulated a stakeholder engagement framework to enhance stakeholder identification, aiming to improve engagement effectiveness and uphold the company's reputation, trust-building, and value creation for all stakeholders. The framework includes:

**Two dimensions:** The framework incorporates two crucial dimensions for stakeholder identification their interests and their level of influence. Considering both dimensions helps the organization identify stakeholders and determine appropriate modes and levels of engagement for each group.

**Criteria for identification:** In addition to the dimensions, the company considers several criteria when identifying stakeholder groups, including their level of dependency on the organization, the level of responsibility they hold towards the organization, the attention they receive from the organization, and their level of influence over it.

By utilizing this stakeholder engagement framework and taking into account these criteria, the company can effectively identify key stakeholders essential to its success and develop tailored engagement strategies that align with their needs and interests. This approach is critical for maintaining positive stakeholder relationships and achieving strategic objectives.

## 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 and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually/ half yearly/ quarterly/ other-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor	No	Quarterly results publication to Stock Exchange, Annual report, Quarterly investor and analyst presentations, Quarterly financial follow-up reports, Quarterly earnings conference call.	Quarterly	Financial performance and business updates
Customers	No	Written and Verbal Communication through <ul style="list-style-type: none"> <li>• Events, Mails, SMS,</li> <li>• Brochures,</li> <li>• Website</li> </ul>	On periodical basis	To promote and expand our business by educating our customers about our products, services, and any new initiatives. We also seek to understand their expectations regarding our offerings and ways to enhance them. We fulfil the necessary transactions involved in doing business.

Employees	No	<ul style="list-style-type: none"> <li>- Counselling sessions, Interactive meetings,</li> <li>- Internal management development programmes,</li> <li>- Webinar.</li> </ul>	On regular basis	Improving efficiency and productivity by providing regular training programs and increasing awareness of all aspects of the business, including codes and values.
Government/Regulatory authorities	No	<ul style="list-style-type: none"> <li>- Reporting / Filings.</li> <li>- Submissions/ Applications.</li> <li>- Conclusion of assessments.</li> <li>- Representations in person</li> <li>- Attending Workshops conducted by the authorities</li> </ul>	On periodical basis as provided under relevant legislations	Discussions with regulatory bodies with respect to regulations, amendments, approvals and assessments.
Local Communities	No	<ul style="list-style-type: none"> <li>- Meetings and briefings,</li> <li>- Partnership in community development projects</li> <li>- Training and Workshops,</li> <li>- Impact Assessments,</li> <li>- Website</li> <li>- Social Media.</li> </ul>	Need basis	Need assessment for CSR, Reviews and Addressing Grievances, if any
Board of Directors	No	<ul style="list-style-type: none"> <li>- Board Meeting,</li> <li>- Committee Meetings and briefings / familiarity programmes</li> </ul>	On regular basis	To review the performance of the company
Competitors	No	<ul style="list-style-type: none"> <li>- Conferences</li> <li>- Events</li> </ul>	Need basis	To understand the market size and developments
Media	No	<ul style="list-style-type: none"> <li>- Press Releases</li> <li>- Events</li> </ul>	On periodical basis	To create awareness about products and services
Professional & Consultants	No	<ul style="list-style-type: none"> <li>- Reports</li> <li>- Legal Opinions</li> </ul>	On periodical basis	Compliance to legal requirements, advice on business, legal, tax and environment etc. related issues.
Industry associations	No	<ul style="list-style-type: none"> <li>- Trade events</li> <li>- Conferences</li> <li>- Newsletter</li> <li>- Publications</li> </ul>	Need basis	For networking opportunities and to stay updated on industry news and trends.
Suppliers	No	<ul style="list-style-type: none"> <li>- Assessment, Review,</li> <li>- Meetings, calls, training, workshop and webinar</li> <li>- Website</li> <li>- social media</li> </ul>	Need basis	<p>Queries/suggestions/assurance/ complaints etc.</p> <p>Raising our concerns with suppliers</p>
Designers/Artists	No	<ul style="list-style-type: none"> <li>- Email</li> <li>- Telephone</li> </ul>	On periodical basis	To understand new trends in market

**B. Leadership Indicator**

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.

Stakeholder consultations, internal and external, are part of the requirements of the standards, besides adherence to local regulatory requirements such as Pollution Control Board norms.

The Company has a full-fledged CSR team as part of the corporate sustainability function. This team identifies social projects and programmes in line with the CSR Policy and are implemented through reputed NGOs. The CSR programmes, partner's locations and impact of the projects are updated to the Board for their approval through the CSR Committee of the Board.

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.
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.
  - a) The Company has a well-defined engagement with the vulnerable or marginalised stakeholder groups.
  - b) All CSR programmes of the Company are directed towards marginalised communities including education for the underprivileged girl child, and skilling for underprivileged youth. Apart from this, the Company also directs its efforts in specifically including Persons with Disabilities in various CSR and Affirmative Action projects.
  - c) Refer to the Corporate Social Responsibility Report given separately in Annual Report for project details.

**Principle 5: Businesses should respect and promote human rights**

#### A. 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 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees workers covered (B)	% (B/A)	Total (C)	No. of employees workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	572	572	100.00	525	525	100.00
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	572	572	100.00	525	525	100.00
<b>Workers</b>						
Permanent	Nil	-	-	-	-	-
Other than permanent	Nil	-	-	-	-	-
<b>Total Workers</b>	Nil	-	-	-	-	-

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

Category	FY 2023-24 (Current Financial Year)						FY 2022-23 (Previous Financial Year)			
	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)
<b>Employees</b>										
<b>Permanent</b>										
Male	487	211	43.32	276	56.67	451	272	60.31	179	39.69
Female	85	53	62.35	32	37.65	74	54	72.97	20	27.03
<b>Other than Permanent</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-



## Workers - Nil

\* All workers of the Company are exclusively engaged through third-party contractors, and payments for their services are directly sent to the respective agency responsible for their engagement.

3. Details of remuneration/salary/wages, in the following format: (₹ In Lakhs)

Category	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)*	2	60,00,000.00	0	0.00
Key Managerial Personnel (KMP)**	1	7,68,550.00	1	1,71,458.00
Employees other than BoD and KMP	484	277601.00	84	217484.00
Workers	NA	NA	NA	NA

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	11.34	12.02

\* The Board of Directors comprises Managing Director & Whole Time Director who are not on the company's payroll as employees. (Note: Sitting Fee paid to Independent Director Not included in Calculation of Median Remuneration).

\*\* Key Managerial Personnel includes Company Secretary and Chief Financial Officer.

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 Human Resource Manager plays a vital role in addressing human rights impacts within the organization. Through their efforts, including addressing issues, conducting assessments, collaborating with stakeholders and external organizations, we are dedicated to identifying and mitigating any negative human rights impacts while striving to uphold the highest standards across all our operations.

Throughout the organization, our unwavering commitment to upholding the highest standards of human rights protection remains steadfast. The Human Resource Manager, supported by a dedicated committee, works diligently to identify, assess, and address any potential human rights risks or violations. This proactive approach demonstrates our commitment to ensuring a safe, inclusive, and respectful working environment for all employees.

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

The company has established effective internal mechanisms to address grievances related to human rights issues. These internal mechanism plays a vital role in addressing grievance Redressal on human rights issues within organizations.

By establishing clear policies, providing accessible channels for reporting, conducting thorough investigations, and promoting awareness and training, organizations can create a culture of respect and accountability. Through these efforts, organizations can demonstrate their commitment to upholding human rights and contribute to a safer and more equitable workplace for all. The policy is available at the Company's website at <https://www.dpjewellers.com/la-assets/dp/pdf/Human%20Rights%20Policy.pdf>

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	Nil	Nil	None	Nil	Nil	None

Discrimination at workplace	Nil	Nil	None	Nil	Nil	None
Child labour	Nil	Nil	None	Nil	Nil	None
Forced labour/ Involuntary labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other human rights related issues	Nil	Nil	None	Nil	Nil	No

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

The Company has implemented a comprehensive whistle blower policy and Prevention of Sexual Harassment (POSH) policy. These policies establish a framework that empowers employees to report any unethical or illegal Behaviour and raise concerns about wrongdoing without the fear of facing retaliation. The company places a strong emphasis on maintaining the confidentiality of the complainant's details.

In cases involving sexual harassment, the company handles them with utmost sensitivity and confidentiality. Protecting the complainant and preventing any further victimization are of paramount importance. The company ensures that all such cases are treated with the necessary care and attention they deserve, creating a safe and supportive environment for everyone.

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

Our primary focus is to collaborate with suppliers who demonstrate a steadfast commitment to upholding human rights without any infringements. This commitment encompasses unwavering compliance with relevant laws and regulations, while fostering a culture of ethics, integrity, and profound respect for human rights across all dimensions of our operations.

**9. Assessments for the year:**

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company is in compliance with the laws, as applicable
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.**

There were no significant risk/concern that arose on its self-assessment and from the diligence of customers. The company has a robust policy to address human right issues such as child labour, forced labour, sexual harassment, discrimination, and wages. Regular assessments and training are conducted to prevent violations. The company takes prompt and effective corrective action, including legal action, if necessary, in the event of any violations. Policies and procedures are continuously reviewed and strengthened to ensure human rights are upheld across all operations.

**B. Leadership Indicator**

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

In the case of POSH, process and steps are in place, such as ensuring that the IC is independent and does not have people from the same function, having direct or indirect influence on the individual's performance (both the complainant and respondent's).

Cross Functional Team comprising of top management deliberates the outcomes and takes final decision on cases relating to separation of employees.

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

Not formally conducted. However, these are embedded in the DP CoC which are communicated to all stakeholders.

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?

Across many locations especially Showrooms, the Company has taken several steps to ensure that accessibility requirements are taken care of.

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	All these factors are part of DP Code of Conduct.
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	
Wages	
Others please specify	While the above is not formally done, whenever a supply chain partner is identified many of these parameters are part of assessing/due diligence of the partner before they are on boarded.

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

No such significant risks/concerns and hence not applicable.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

**A. Essential Indicators**

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total electricity consumption (A)	11.28	12.42
Total fuel consumption (B)	0.32	0.29
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>11.60</b>	<b>12.72</b>
Energy intensity per rupee of turnover (Total energy consumption / turnover in rupees)	178.41	231.81
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

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

The Company has not conducted any independent assessment, evaluation or assurance by an external agency.

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.

This particular section is not applicable, as the Company has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0

(iii) Third party water <sup>1</sup>	1143.80	1013.12
(iv) Seawater / desalinated water	0	0
(v) Others - Water from Municipality	892.04	848.63
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>2035.84</b>	<b>1861.75</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>2035.84</b>	<b>1861.75</b>
<b>Water intensity per thousand rupee of turnover (Water consumed / turnover)</b>	0.09 kilo litre per thousand rupee of turnover	0.09 kilo litre per thousand rupee of turnover
<b>Water intensity (optional) - the relevant metric may be selected by the entity</b>	-	-

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

The Company has not conducted any independent assessment, evaluation or assurance by an external agency.

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

Our company operates in the retail sector, does not generate any wastewater as part of its business operations. The primary use of water in our company is for non- industrial purpose such as sanitation, cleaning, and other similar activities, resulting in minimal wastewater production. As a result, we do not generate wastewater in quantities that necessitate the implementation of a Zero Liquid Discharge System.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	NA	Nil	Nil
SOx	NA	Nil	Nil
Particulate matter (PM)	NA	Nil	Nil
Persistent organic pollutants (POP)	NA	Nil	Nil
Volatile organic compounds (VOC)	NA	Nil	Nil
Hazardous air pollutants (HAP)	NA	Nil	Nil
Others - please specify	NA	Nil	Nil

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

The Company has not conducted any independent assessment, evaluation or assurance by an external agency.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</b>	Metric tonnes of CO <sub>2</sub> CO <sub>2</sub> equivalent	Nil*	Nil

Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO2 equivalent/ rupee of turnover	Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	Nil	Nil

\*The company is into retail operations, the likelihood of emitting greenhouse gas (GHG) into the atmosphere is minimal or non-existent.

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

The Company has not conducted any independent assessment, evaluation or assurance by an external agency.

7. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.

No

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total waste generated (in metric tonnes)</b>		
Plastic waste (A)	Given the nature of the Company's business, which primarily revolves around Jewellery retail operations, plastic is solely employed in packaging materials. Additionally, miscellaneous items such as water bottles made of plastic are used within the company as part of regular consumption. These specific instances encompass the potential generation of plastic waste. However, considering the Company's retail operations, the volume of plastic waste produced is minimal. Moreover, the Company is currently undertaking an evaluation to quantify the overall plastic waste generated within its operations.	
E-waste (B)	The Company generates a negligible amount of e-waste and is taking necessary measures to ensure that it is disposed of in an environmentally sound manner whenever required.	
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste-please specify, if any (G)	Nil	Nil
ETP Sludge	Nil	Nil
Discarded containers	Nil	Nil
Used Oil	Nil	Nil
Other Non-hazardous waste generated (H) - please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Metal scrap	Nil	Nil
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>Nil</b>	<b>Nil</b>

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category of waste	
(i) Recycled	The company produces a negligible amount of waste due to its operations within the service industry. Currently, it is in the process of implementing a data collection, tracking, and monitoring system to ensure compliance with reporting obligations.
(ii) Re-used	
(iii) Other recovery operations	
Total	

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Category of waste	
(i) Incineration	The Company abstains from engaging in practices such as incineration or landfilling for waste disposal.
(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 independent assessment / evaluation / assurance has been carried out by an external agency.

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 consistently evaluates and enhances the waste management practices aligning with the latest industry standards and best practices. By regularly reviewing these practices, we strive to optimize our waste management processes and minimize environmental impact.

In addition to our internal efforts, we place great importance on the environmental compliance of our suppliers. We ensure that all our suppliers adhere to the relevant environmental regulations, fostering a collective commitment to sustainable practices throughout our supply.

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

The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

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

Environmental Impact Assessment is not applicable to the Company.

12. Is the entity compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N).

If not, provide details of all such non compliances, in the following format:

Yes, the Company is fully compliant with all the applicable environmental laws/regulations/guidelines in India including but not limited to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules.

## B. Leadership Indicator

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0

Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>0</b>	<b>0</b>
From non-renewable sources		
Total electricity consumption (D)	11.28	12.42
Total fuel consumption (E)	0.32	0.29
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>11.60</b>	<b>12.72</b>

**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 independent assessment / evaluation / assurance has been carried out by an external agency.

## 2. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	892.04	848.62
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties (Discharge in municipality sewage line)		
- No treatment	0	0
- With treatment - Primary, secondary and tertiary treatments performed before sending it to the municipality sewage line.	0	0
(v) Others		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
<b>Total water discharged (in kiloliters)</b>	<b>892.04</b>	<b>848.62</b>

**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.

There is no discharge because we have installed Zero Liquid Discharge plant. No independent assessment / evaluation / assurance has been carried out by an external agency.

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

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

- (i) **Name of the area:** Ratlam, Indore, Bhopal, Ujjain, Udaipur, Bhilwara, Kota, Banswara, Mumbai, Delhi
- (ii) **Nature of operations:** Manufacturing and Retailing of Precious metals and jewellery

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	0	0
(ii) Ground water	0	0
(iii) Third party water	1143.80	1013.12
(iv) Seawater / desalinated water	0	0
(v) Others	892.04	848.63
<b>Total volume of water withdrawal (in kiloliters)</b>	<b>2035.84</b>	<b>1861.75</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>2035.84</b>	<b>1861.75</b>
<b>Water intensity per thousand rupee of turnover</b> (Water consumed / turnover)	0.09 kilo litre per thousand rupee turnover	0.09 kilo litre per thousand rupee of turnover
<b>Water intensity (optional)</b> –the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
<b>(i) Into Surface water</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(ii) Into Groundwater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iii) Into Seawater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third-parties</b>		
- No treatment	892.04	848.63
- With treatment – please specify level of treatment	0	0
<b>(v) Others</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>892.04</b>	<b>848.63</b>

**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 independent assessment / evaluation / assurance has been carried out by an external agency

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	-	-
<b>Total Scope 3 emissions per rupee of turnover</b>	-	-	-



Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-
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**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 independent assessment / evaluation / assurance has been carried out by an external agency

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

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:

No such specific initiative taken during the financial year 2023-24.

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

No.

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?

Not Applicable

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

No formal assessment conducted.

Principle 7: Businesses, When Engaging in Influencing Public and Regulatory Policy, Should Do So in a manner that is responsible and transparent.

**A. Essential Indicators**

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

D P Abhushan Limited has affiliations with 2 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Gems & Jewellery Export Promotion Council	National
2	India Bullion & Jewellery Association	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	Brief of the case	Corrective action taken
The Company has not engaged in any anti-competitive conduct.		

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

The Company's representatives participate on various discussion during exhibitions organized by GJC including advocacy pursued by such industry forums.

**Principle 8: Businesses should promote inclusive growth and equitable development.**

The Company prioritizes its Social Policy, which encompasses diverse objectives including healthcare and wellness, public benefit through plant sapling, food assistance, education assistance, Gaushala funding, eye camps, blood donation and more.

Additionally, the Company actively engages in fostering the social and economic progress of the communities in which it operates. This commitment is reflected in its comprehensive Corporate Social Responsibility (CSR) policy, encompassing the formulation, implementation, monitoring, evaluation, documentation, and reporting of CSR activities.

Through its social investments, the Company addresses various community needs near its outlets and offices. These initiatives aim to create a positive and enduring impact on the well-being and development of the local communities it serves.

- 2. 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: Not Applicable**
- 3. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved: Not Applicable**

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

This section is not applicable to the Company as there were no projects that required Social Impact Assessment (SIA) to be undertaken under the law.

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

This section is not applicable to the Company as there were no projects that required Rehabilitation and Resettlement (R&R)..

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

The Branch Manager plays a pivotal role in handling community grievances by acting as a bridge between the business and the community. Their involvement facilitates effective communication and prompt resolution of concerns.

To streamline the process, the Company provides a toll-free number and email address dedicated to receiving community grievances. These accessible channels of communication make it convenient for community members to report any issues they may have.

By actively addressing and resolving community grievances, the Company demonstrates its commitment to building trust and fostering a strong relationship with external stakeholders. Open lines of communication and a proactive approach to addressing concerns contribute to a positive and mutually beneficial engagement between the business and the community.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	NIL	NIL
Sourced directly from within the district and neighboring districts	100%	100%

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

	FY 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban	100	100
Metropolitan	0	0

**B. Leadership Indicator.**

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). Not Applicable
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.

The CSR projects undertaken by us in localities close to our operating locations, none of which happen to be in aspirational districts.<sup>3</sup>

(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? Not Applicable

(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: Not Applicable
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved. Not Applicable
6. Details of beneficiaries of CSR Projects

For details refer to **Annexure-A** to Director’s Report 2023-24 (CSR Report).

**Principle 9: Businesses Should Engage with and Provide Value to Their Consumers in A Responsible Manner.**

The Company places great importance on responsibly engaging with and providing value to its consumers as a fundamental aspect of its business strategy. This not only builds trust and loyalty but also contributes to a sustainable future for all stakeholders.

The Company acknowledges the significance of engaging with consumers in a responsible manner, striving to meet their needs while minimizing adverse effects on society and the environment. It actively seeks to understand customer preferences and maintains transparent communication channels. By adopting a customer-centric approach, the Company aims to foster long-lasting relationships while upholding its commitment to social and environmental responsibility, thus contributing to a sustainable future.

**A. Essential Indicators**

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

The Company offers a toll-free number and email address provided by the concerned authority, enabling consumers to express their concerns. This facility establishes a direct line of communication between consumers and the company, facilitating swift resolution of any issues that may arise.

Furthermore, the Company appoints a Branch Manager who is responsible for effectively addressing consumer concerns. Acting as a liaison between the consumer and the company, the Branch Manager ensures prompt resolution of any issues that may arise.

In summary, the provision of multiple communication channels for expressing grievances cultivates trust and goodwill between the company and external stakeholders. The prompt and effective addressing of concerns demonstrates the company's commitment to responsible corporate citizenship, fostering enduring relationships with the community.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100% (Bureau of International Standards)
Recycling and/or safe disposal	Not Applicable

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

Category	FY 2023-24 Current Financial Year		Remarks	FY 2022-23 Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

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

Particulars	Numbers	Reasons for Recall
Voluntary Recalls	-	Not Applicable
Forced Recalls	-	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, the company has implemented comprehensive policies regarding cybersecurity and data privacy to safeguard sensitive information. A dedicated IT team ensures the enforcement of rigorous data privacy measures, thereby ensuring the highest level of security. Policy on cyber security and risks related to data privacy is available at <https://www.dpjewellers.com/la-assets/dp/pdf/Cyber%20Security%20Policy.pdf>

The preservation of customer privacy holds paramount importance, and all customer complaints are addressed in a proactive manner. The company maintains a constant review and update of its IT security protocols to align with industry standards and best practices, thereby guaranteeing the continued protection of data.

Through these robust measures and continuous vigilance, the company consistently prioritizes the security of its systems and data, fostering trust among customers and stakeholders.

## 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.

This section is not applicable to the Company as there have been no reported incidents of such issues till date

## 7. Provide the following information relating to data breaches

a. Number of instances of data breaches along with impact - None

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

c. Impact, if any, of the data breaches: NA

**B. Leadership Indicators**

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

The information can be accessed through our website, the link is <https://www.dpjewellers.com>.

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

Not applicable.

## 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.

Yes. Company displays product information on the product label as mandated by law.

## 5 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. Customer surveys, customer data analytics and other customer research were carried out during the year, based on the business need.

## 6 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