

12th July, 2024

BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
BSE Scrip Code: 500020

National Stock Exchange of India Ltd.
Exchange Plaza, 5th floor,
Plot No. C/1, 'G' Block,
Bandra-Kurla Complex, Bandra (E).
Mumbai – 400 051
NSE Symbol: BOMDYEING

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report.

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report for FY 2023-24, which forms an integral part of the Annual Report FY 2023-24, submitted to the Exchanges.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,

For The Bombay Dyeing and Manufacturing Company Limited

Sanjive Arora
Company Secretary
Membership No.: F3814

Encl.: As above

CC: National Securities Depository Ltd.,
Trade World, 4th Floor, Kamala Mills Compound,
S. Bapat Marg, Lower Parel,
Mumbai - 400 013

Central Depository Services (India) Ltd.,
Marathon Futurex, A Wing, 25th Floor
N. M. Joshi Marg, Lower Parel
Mumbai - 400 013

M/s KFin Technologies Limited
Selenium Tower B, Plot 31-32,
Gachibowli, Financial District,
Nanakramguda, Hyderabad
Telangana - 500032



ANNEXURE D to Directors' Report BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

ABOUT US

The Bombay Dyeing and Manufacturing Company Ltd. (hereinafter referred to as "Bombay Dyeing" or the "Company") is one of the Wadia group company. Operating primarily in the Polyester, Realty and Retail segments.

At Bombay Dyeing, we uphold the ethos of collaboration and empowerment among our stakeholders, fostering a culture rooted in transparency and accountability. We perceive our role in sustainable development not merely as a societal obligation but also as an avenue for mutual prosperity. By embracing sustainable practices and surpassing basic regulatory mandates, we endeavour to safeguard and enhance value for all stakeholders.

We endorse the reporting framework 'Business Responsibility and Sustainability Report' ("BRSR") introduced by the Securities and Exchange Board of India ("SEBI"), which entails comprehensive disclosures on Environmental, Social and Governance ("ESG") aspects.

THE JOURNEY FROM BRSR FY 22-23 REPORTING TO THE BRSR FY 23-24

As we chart our course into the future, our company remains firmly committed to enhancing our environmental, social and governance (ESG) performance. Recognizing the imperative to align with global sustainability goals, we have dedicatedly transitioned from BRSR 2022-23 reporting to the more comprehensive framework of 2023-24 reporting. This shift underscores our unwavering focus on transparency and accountability across all aspects of our operations.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L17120MH1879PLC000037
2. **Name of the Listed Entity** - The Bombay Dyeing and Manufacturing Company Limited
3. **Year of incorporation** - 23rd August, 1879
4. **Registered office address** – Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai - 400001.
5. **Corporate address** – Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai - 400001.
6. **E-mail** – grievance_redressal_cell@bombaydyeing.com
7. **Telephone** – (91) (22) 6662 0000
8. **Website** - www.bombaydyeing.com
9. **Financial year for which reporting is being done** – 2023-24
10. **Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
BSE Limited	500020
National Stock Exchange of India Ltd	BOMDYEING

From meticulously tracking emissions and implementing innovative solutions to reduce our carbon footprint, to fostering robust employee engagement initiatives that prioritize well-being and inclusivity, and upholding the highest standards of corporate governance, we are steadfast in our pursuit of sustainable practices. By embracing the principles of ESG, we not only mitigate risks and create long-term value but also contribute positively to the communities and environments in which we operate. This forward-looking approach underscores our commitment to responsible business practices that drive positive change for generations to come.

A STEP FORWARD TOWARDS WELL-BEING:

Championing employee wellness, The Company is dedicated to the well-being of its workforce and their families. As part of Republic Day – 2024 celebration, Bombay Dyeing PSF plant on January 27th, 2024 organized a 5 KM short marathon aimed at enhancing the health and awareness of employees and their families residing at the housing colonies of the plant. The theme of the marathon was "One Step towards Fitness," emphasizing the importance of physical well-being. Prior to the marathon, participants engaged in a fitness session highlighting the significance of such activities.

Upon completion of the marathon, medals were awarded to all participants. Additionally, the Company arranged a cricket match for family members of the plant employees on the same date.

Local newspapers and TV channels took note of these events, particularly focusing on the marathon, showcasing the community's engagement and commitment to health and fitness.

11. **Paid-up Capital** - ₹ 45.20 Crore comprising of 20,65,34,900 Equity Shares of ₹ 2/- each aggregating to ₹ 41.31 Crore and Unlisted 3,88,800, 8% Redeemable Non-Convertible Non-Cumulative Preference Shares of ₹ 100/- each aggregating to ₹ 3.89 Crore.
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**
Mr. Sanjive Arora, Company Secretary,
Telephone: (91) (22) 6662 0000,
Email: grievance_redressal_cell@bombaydyeing.com.
13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).** – The disclosures under this report are made on Standalone basis for Bombay Dyeing.
14. **Name of assurance provider** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023'.

15. **Type of assurance obtained** - Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. 12 July, 2023.

II. Products/services

16. **Details of business activities** (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Polyester Staple Fibre (PSF)	83.75
2.	Construction	Buildings - Real Estate Business	13.58
3.	Trade	Retail - Textiles	2.67

17. **Products/Services sold by the entity** (accounting for 90% of the entity's Turnover):

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1	Polyester Staple Fibre	20302	83.75
2	Real Estate Development Activity	4100	13.58
3	Retail Division	4751	2.67

III. Operations

18. **Number of locations where plants and/or operations/offices of the entity are situated::**

Location	Number of plants	Number of offices	Total
National	1	7*	8
International	0	0	0

*No. of offices (National) includes 1 Registered office, 1 Operating/BR Sales office, 5 sales offices (PSF Division) in India.

19. **Markets served by the entity:**

a. Number of locations

Locations	Number
National (No. of States & UTs)	For Bombay Dyeing's three divisions viz. Realty Division (1); Retail Division (29) & PSF Division (12)- we have presence in 28 states and 1 Union Territory
International (No. of Countries)	Bombay Dyeing's PSF Division has presence in 24 countries

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

PSF: 28.07

Realty: Not Applicable

Retail: Not Applicable

c. A brief on types of customers:

Bombay Dyeing operates with three divisions, each engaging in distinct business activities. The Retail Division distributes products through its network, while the PSF (Polyester Staple Fibre) Division focuses on the B2B market, supplying products to both domestic and international clients. PSF is commonly utilized in the spinning and non-woven industry. Additionally, the BR (Bombay Realty) Division serves the needs of High Net-Worth Retail Customers.

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Pt Five Star Textile, Indonesia	Subsidiary	97.36	No
2.	Pentafil Textile Dealers Limited	Associate	49.00	No
3.	Bombay Dyeing Real Estate Company Limited	Associate	40.00	No

VI. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013:

Yes (However, During the current financial year 2023-24, the average net profit for the last three financial years is negative calculated in accordance with the provisions of Section 198 of the Act. Therefore, the Company is not required to spend any amount on CSR activities for financial with the provisions of Section 198 of the Act. Therefore, the Company is not required to spend any amount on CSR activities for financial)

- Turnover (in ₹) : 1,688.48 crs.
- Net worth (in ₹) : 1,458.17 crs.

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities	The CSR program of the company entails engaging and interacting with diverse community stakeholders. A need-based assessment is conducted to comprehend the grievances of the community affected by CSR activities.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Investors (other than shareholders)	The Company has established a grievance redressal mechanism in accordance with the Companies Act, 2013 (Stakeholder's Relationship Committee) and as per SEBI regulations. Grievances are promptly addressed and acted upon by the Compliance Officer.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Shareholders	Merge empty Column with Above Highlighted Column	26	0		25	0	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Employees and workers	Human Resources policies and Standard Operating Procedures (SOPs) are implemented to address the grievances of both employees and workers.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Customers	As the company caters to both B2C and B2B markets, it has established dedicated channels for addressing complaints through the Customer Technical Service Department.	369	0	Customer complaints of Realty Division is considered for period from 1 st April, 2023 to 15 th May, 2023 i.e. till formation of ICC One & Two Cooperative Housing Societies.	5301	0	The Complaints were resolved in a time-bound manner
Value Chain Partners	Grievances are acknowledged and addressed at various levels and divisions within the Company.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable

26. Overview of the entity's material responsible business conduct 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

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	Plastic waste Management	Risk	The Plastic Waste Management Rules of 2016, along with its 2024 amendment, as well as various state-level regulations concerning plastic consumption and waste management, pose significant challenges to companies operating nationwide. These regulations impose responsibilities on companies to collect and appropriately dispose of plastic waste generated through packaging. This means that businesses must now take proactive measures to manage the plastic waste they generate, ensuring compliance with evolving legislation aimed at mitigating the environmental impact of plastic usage. Such regulations necessitate robust waste management systems and increased accountability, adding complexity to the operations of companies operating across India.	The Company is actively working to adjust its practices in response to the evolving regulations surrounding the management of plastic waste. With a commitment to staying well-informed of regulatory changes, we are proactively implementing measures to ensure compliance and minimize our environmental impact. This includes investing in innovative solutions for plastic waste management, such as recycling initiatives and the development of sustainable packaging alternatives.	Negative *There was no negative financial impact in the reporting period of FY 2023-24.
2	Resource Efficiency- Energy & Water	Opportunity	The importance of enhancing energy and water efficiency presents companies with valuable opportunities to stimulate demand within their target market, potentially resulting in increased revenue and/or improved profit margins. By prioritizing efficiency measures, businesses can not only meet consumer expectations for sustainable practices but also differentiate themselves in a competitive landscape. Moreover, investing in energy and water efficiency not only benefits the environment but also enhances operational efficiency and cost savings, further strengthening the company's bottom line.	Not Applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Community and urban planning	Opportunity	The development of residential areas plays a crucial role in fostering economic growth and improving employment opportunities within communities. Moreover, it serves to counteract potential increases in the cost of living by providing more housing options. Beyond economic considerations, residential advancement contributes to the creation of secure and vibrant neighborhoods, enhancing overall community well-being.	Not Applicable	Positive
4	Alteration of product to avoid impact in its end use	Opportunity	In the event that anticipated production goals and targets are not met, it becomes essential for manufacturing firms to enact adjustments to sustain their business growth trajectory and uphold connections with consumers. These adjustments may encompass various aspects of operations, such as optimizing production processes, revising supply chain strategies, or enhancing product offerings to better align with market demands. By promptly adapting to changing circumstances and market dynamics, companies can ensure continued relevance and competitiveness, fostering enduring relationships with their customer base while striving towards sustained expansion and success in the industry.	Not Applicable	Positive
5	Rising of price of raw material	Risk	The main sectors within the PSF (Polyester Staple Fibre) division demonstrate a significant dependency on both fluctuations in crude oil prices and the accessibility of the cotton crop. This reliance underscores the intricate interplay between raw material costs and agricultural factors, which directly impact the operations and profitability of these segments. Fluctuations in crude oil prices influence the cost of producing synthetic fibres, while the availability and quality of the cotton crop affect the supply and pricing dynamics of natural fibres.	The company is managing risks by closely monitoring the fluctuations in the exchange rate between the Indian Rupee and the US Dollar, aiming to minimize the impact on its business.	Negative *There was no negative financial impact in the reporting period of FY 2023-24.
6	Environmental impacts in supply chain	Risk	Environmental impacts within the supply chain can pose a significant material risk for the Company. As a textile manufacturer, the company relies on various resources such as water, energy, and raw materials, which may have detrimental effects on the environment if not managed responsibly. Issues like pollution, resource depletion, and carbon emissions throughout the supply chain can lead to regulatory fines, reputational damage, and increased operational costs. Moreover, as environmental consciousness grows among consumers and stakeholders, failure to address these impacts could result in reduced demand for the company's products and potential loss of market share.	The Company is dedicated to ensuring a positive environmental impact throughout its supply chain. By adhering to all relevant environmental rules and regulations, the company demonstrates its commitment to responsible stewardship of natural resources.	Negative *There was no negative financial impact in the reporting period of FY 2023-24.

Note: Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-2024 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS Foundation in 2022.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (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
	c. Web Link of the Policies, if available	Please see the table below								
Sr. No.	Name of policy	Link to Policy								Which Principles each policies goes into
1	Code of Business Conduct for employees	https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf								P1
2	CSR Policy	https://bombaydyeing.com/pdfs/corporate/corporatepdf06.pdf								P4, P8
3	Whistle Blower Policy	https://bombaydyeing.com/pdfs/corporate/Whistle_Blower_Policy.pdf								P1
4	Policy for prevention of sexual harassment	https://bombaydyeing.com/pdfs/corporate/corporatepdf08.pdf								P5
5	Dividend Distribution Policy	https://bombaydyeing.com/pdfs/corporate/Dividend_Distribution_Policy.pdf								P1
6	Wadia Code of Ethics for Employees including Whole - time Directors and Senior Managers	https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf								P1, P3
7	Wadia Code of Ethics for Non-Executive Directors	https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf								P1
8	Audit Committee Charter	https://bombaydyeing.com/pdfs/corporate/Audit%20Committee%20Charter.pdf								P1
9	Board Diversity Policy	https://bombaydyeing.com/pdfs/corporate/corporatepdf05.pdf								P1
10	NRC Charter	https://bombaydyeing.com/pdfs/corporate/NRC%20Charter.pdf								P1
11	Remuneration Policy for Directors & KMPs	https://bombaydyeing.com/pdfs/corporate/corporatepdf09.pdf								P1
12	Risk Assessment & Management Policy	https://bombaydyeing.com/pdfs/corporate/corporatepdf10.pdf								P6
13	RPT Policy	https://bombaydyeing.com/pdfs/corporate/RPT%20Policy.pdf								P7
14	Archival Policy of Website	https://bombaydyeing.com/pdfs/corporate/corporatepdf13.pdf								P1
15	Policy on Criteria for Determining Materiality of Events	https://bombaydyeing.com/pdfs/corporate/corporatepdf14.pdf								P9
16	Energy Policy	Internal								P2, P6
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)	No	No	No	No	No	No	No	No	No
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The aforementioned policies are aligned with the principles of NGRBC and are consistent with the international certifications acquired by Bombay Dyeing, including ISO 9001:2015 for Quality Management System, ISO 14001:2015 for Environmental Management Systems, and ISO 45001:2018 for Occupational Health and Safety Management System.								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	In its ESG endeavours, Bombay Dyeing aims to establish short, medium, and long-term goals for sustainability key performance indicators (KPIs) concerning climate change, energy efficiency, water conservation, waste management, air emission reduction, greenhouse gas (GHG) reduction, and safeguarding biodiversity.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	
Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	The transition towards a more sustainable lifestyle is not only influencing emerging trends in consumer industries but also in sectors like real estate. Presently, the diverse range of products that incorporate innovation compels manufacturers to consistently enhance quality and provide products with reduced carbon footprints. Bombay Dyeing is actively participating in both of these trends. Furthermore, the company is significantly intensifying its commitment to sustainability by managing emissions, optimizing resource usage, enhancing operational efficiency, adopting energy-efficient practices, and emphasizing a multifaceted digital approach, all contributing to the enhancement of current practices.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The diverse experience and expertise of the Board of Directors play a crucial role in offering strategic guidance and assessing the overall performance of the organization in terms of ESG considerations. The current corporate structure of the Board, along with its committees, collectively safeguards the long-term interests of stakeholders and promotes responsible business practices.
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.	

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board of Directors meets annually to address sustainability matters, assessing the company's progress against sustainability benchmarks and reviewing policies. The Board receives guidance on necessary actions and evaluates advancements related to each parameter in every meeting.	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There are no major instances of non-compliance. Operational issues are continuously being tackled as they arise. The company employs an automated compliance tool to track, monitor, and ensure compliance with regulations in real-time.									
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.		P1	P2	P3	P4	P5	P6	P7	P8	P9
		Dhir & Dhir Associates, an eminent Law Firm, assessed the operationalization and sufficiency of policies, focusing on their effectiveness. Various department heads and business heads periodically review and update policies, with final approval from management or the board. The processes and compliance measures may undergo scrutiny from internal auditors and regulatory bodies, where applicable.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes																								
Board of Directors	2	The discussions in the meetings encompassed subjects such as Code of Conduct and Corporate Governance training.	100.00																								
Key Managerial Personnel	3	The agenda items discussed in the meetings encompassed the Code of Conduct, measures to prevent sexual harassment (POSH), and Whistle blower policies. LODR compliance requirement – Regulation 30; PITs training;	100.00																								
Employees other than BoD and KMPs	8	POSH; Advanced Microsoft Excel Training; Teamwork and collaboration training; Advanced treasury and foreign exchange risk management; Time management training (online); LODR compliance requirement – Regulation 30; PITs training; RFA Training – RFA new Version	70.00																								
Workers	33	In the PSF Division following trainings are conducted: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>1</td><td>Basic Fire & Safety</td></tr> <tr><td>2</td><td>Context of the organisation</td></tr> <tr><td>3</td><td>CPR Training</td></tr> <tr><td>4</td><td>Cyber security & awareness</td></tr> <tr><td>5</td><td>Emergency response plan</td></tr> <tr><td>6</td><td>EMS & OHSMS related legal requirements</td></tr> <tr><td>7</td><td>EMS & OHSMS related requirements</td></tr> <tr><td>8</td><td>EMS Awareness</td></tr> <tr><td>9</td><td>Energy conservation</td></tr> <tr><td>10</td><td>Ergonomics</td></tr> <tr><td>11</td><td>Fire & Safety basic awareness</td></tr> <tr><td>12</td><td>First - Aid Training</td></tr> </table>	1	Basic Fire & Safety	2	Context of the organisation	3	CPR Training	4	Cyber security & awareness	5	Emergency response plan	6	EMS & OHSMS related legal requirements	7	EMS & OHSMS related requirements	8	EMS Awareness	9	Energy conservation	10	Ergonomics	11	Fire & Safety basic awareness	12	First - Aid Training	100.00
1	Basic Fire & Safety																										
2	Context of the organisation																										
3	CPR Training																										
4	Cyber security & awareness																										
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8	EMS Awareness																										
9	Energy conservation																										
10	Ergonomics																										
11	Fire & Safety basic awareness																										
12	First - Aid Training																										

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
		13	Forklift safety	
		14	Fuel combustion & Energy conservation	
		15	Hazards in instrument workshop	
		16	Lab Safety	
		17	Material handling	
		18	Noise Safety	
		19	Occupational hazards and there preventive measures during gardening work.	
		20	Occupational hazards involved in gas cutting & welding.	
		21	Occupational hazards of pesticides & toilet cleaning chemicals.	
		22	Operation of fire extinguisher (DCP/CO2)	
		23	Permit System	
		24	Personal hygiene during work in canteen	
		25	Road safety awareness	
		26	Safety during work at height	
		27	Safety in canteen kitchen during food preparation.	
		28	Safety precaution of height & ERP	
		29	Safety training on Civil work	
		30	Team work & collaboration	
		31	Transportation of hazardous chemicals(EIP, class Label, Hazchem code)	
		32	Use of PPE's	
		33	Warehouse safety	

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine			Nil		
Settlement	P2	RERA (Real Estate Regulatory Authority)	4.16 Crores.	The cases were pertaining to the purchase of Flats at One ICC at Wadala, Mumbai	No
Compounding Fee			Nil		
Non-Monetary					
Imprisonment			Nil		
Punishment			Nil		

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable as no monetary or non-monetary actions/non-compliances took place	

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

The Company has implemented a comprehensive Code of Conduct tailored specifically for its Directors and employees, reflecting its unwavering commitment to ethical practices and responsible corporate citizenship. This code serves as a guiding framework encompassing a wide array of critical areas, including ethical standards, workplace responsibilities, anti-bribery and anti-corruption measures, and protocols for managing conflicts of interest effectively. Furthermore, it extends beyond internal operations, governing all interactions with external stakeholders such as suppliers, customers, and other business associates. By adhering to this robust code, the Company not only fosters a culture of integrity and accountability within its workforce but also cultivates trust and credibility in its relationships with external partners. The policy document can be accessed via the following link:

Web-link: <https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

Web-link: <https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf>

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

	FY 2023-24	FY 2022-23
Directors	Nil, no cases of bribery or corruption occurred for both financial years	
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Not Applicable, as no incidents of conflict of interest occurred in both reporting years			

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

Not Applicable, as no such instances took place in the FY 23-24

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	87	71

9. 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:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Not Applicable	
	b. Number of trading houses where purchases and made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	2.57%	2.00%
	b. Number of dealers/distributors to whom sales are made	30	22
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	66.69%	60.86%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	Not Applicable	
	b. Sales (Sales to related parties/Total Sales)	0.42 Cr	0.66 Cr
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Not Applicable	
	d. Investments (Investments in related parties/Total Investments made)		

LEADERSHIP INDICATORS

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
Two awareness programmes were held by PSF	On Fire evacuation drill	Quantification has not been assessed

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 adheres to Wadia Code of ethics and business principles applicable to Non-executive directors. The provisions of the code ensure managing/avoiding Conflicts of Interest.

How Principle 1 that deals with **Leadership Commitment and Organizational Governance** is essential for our company?

Setting the tone from the top Strong leadership commitment establishes the tone for sustainability throughout the organization	Ensuring alignments with business objectives Leadership commitment ensures that sustainability goals align with the Company's business objectives
Resource allocation and investment Leadership commitment signals to stakeholders that resources will be allocated towards sustainability initiatives.	Risk Management and Compliance Effective organizational governance ensures that the Company identifies and manages sustainability risks effectively
Enhancing reputation and brand value Leadership commitment to sustainability can enhance Bombay Dyeing's reputation and brand value.	Building trust and stakeholder engagement Leadership commitment to sustainability builds trust with stakeholders, including customers, investors, employees, and the community.

PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe**ESSENTIAL INDICATORS**

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

	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D	0.00%	0.00%	Kindly refer to the note mentioned below the table
Capex	0.00%	0.00%	

Note: The company consistently evaluates capital expenditure (Capex) and research and development (R&D) expenditures in accordance with their potential to enhance social and environmental facets associated with business operations. These investments are essential components of projects, making it impractical to isolate and distinguish them individually. This approach underscores the company's holistic consideration of investments, recognizing their interconnectedness and broader impact beyond financial metrics. By integrating social and environmental considerations into Capex and R&D evaluations, the company demonstrates its commitment to sustainable practices and responsible decision-making aligned with long-term business objectives.

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

Yes. The Retail division exclusively sources from registered suppliers of the Company, with whom it has had a longstanding association of more than a decade. The company is dedicated to incorporating social, ethical, and environmental considerations throughout the entire supply chain. Similarly, the PSF division encourages the procurement of spares and consumables from local suppliers.

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

The company ensures that all its products are obtained through sustainable means and consistently endeavors to utilize more sustainable input materials for operational procurement needs.

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.**

As part of the textile and construction industry, the Company typically generate minimal e-waste and hazardous waste. However, the Company acknowledges and adhere to the relevant provisions outlined in the Plastic Waste Management Rules of 2016 and Extended Producer Responsibility (EPR) obligations concerning plastic waste management.

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

The Company has already enrolled in Extended Producer Responsibility (EPR) during the current year, and its waste management practices are in accordance with these obligations.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Considering the nature of operations and business activities of the Company Life Cycle Assessment is not being conducted					

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Considering the nature of operations and business activities of the Company Life Cycle Assessment is not being conducted		

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	FY 2022-23
The company has yet to evaluate the proportion of recycled or reused input materials in relation to the total material used. However, it recognizes the importance of assessing this metric in the future.		

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	The absence of quantification in the table stems from the fact that no specific products have been earmarked for reclamation.					
E-waste						
Hazardous Waste						
Other waste (Paper)						

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 percentage of products sold) for each product category
Not Applicable	

How Principle 2 that deals with **Sustainable Strategies- Goods & Services** is essential for our company?

<p>Resource efficiency</p> <p>Sustainable strategies help optimize the use of resources such as raw materials, energy, and water, reducing waste and inefficiencies in the manufacturing process</p>	<p>Risk Mitigation</p> <p>Sustainable practices mitigate risks associated with resource scarcity, climate change, and supply chain disruptions. By diversifying sourcing options, Bombay Dyeing can build resilience and adaptability to future challenges.</p>
<p>Market Demand</p> <p>Consumers are increasingly demanding sustainable products and services. By incorporating sustainability into their goods, Bombay Dyeing can attract environmentally-conscious consumers</p>	<p>Long-term Viability</p> <p>Embracing sustainability ensures the long-term viability of the business. By conserving resources, minimizing waste, and adopting eco-friendly practices, Bombay Dyeing can secure its position in the market, mitigate operational risks</p>

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

ESSENTIAL INDICATORS

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	210	210	100.00	210	100.00	0	0.00	0	0.00	0	0.00
Female	22	22	100.00	22	100.00	22	100.00	0	0.00	0	0.00
Total*	232	232	100.00	232	100.00	22	100.00	0	0.00	0	0.00
Other than Permanent Employees											
Male	181	181	100.00	181	100.00	0	0.00	0	0.00	0	0.00
Female	11	11	100.00	11	100.00	11	100.00	0	0.00	0	0.00
Total*	192	192	100.00	192	100.00	11	100.00	0	0.00	0	0.00

*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	210	210	100.00	210	100.00	0	0.00	0	0.00	0	0.00
Female	1	1	100.00	1	100.00	1	100.00	0	0.00	0	0.00
Total*	211	211	100.00	211	100.00	1	100.00	0	0.00	0	0.00
Other than Permanent Workers											
Male	529	529	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	2	2	100.00	0	0.00	2	100.00	0	0.00	0	0.00
Total*	531	531	100.00	0	0.00	2	100.00	0	0.00	0	0.00

*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024

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 well-being measures as a % of total revenue of the company	0.06	0.07

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

Benefits	FY 2023-24			FY 2022-23		
	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	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	1.00	33.00	NA	3.00	25.00	NA

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard

Bombay Dyeing currently has two differently abled workers at its factory. While the nature of the disability and the assigned work do not necessitate special provisions at present, the company is dedicated to providing any required special accommodations in the future, as per the provisions of the Rights of Persons with Disabilities Act, 2016.

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

The organization is committed to following the guidelines outlined in the Wadia Code of Conduct, emphasizing its dedication to maintaining fair and ethical practices in all aspects of its operations. Additionally, it upholds the fundamental principle of being an equal-opportunity employer, ensuring that all individuals are treated fairly and without discrimination in matters related to employment. This commitment extends beyond mere compliance with legal requirements, reflecting the organization's values of inclusivity, diversity, and respect for individuals' rights.

Link: <https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not Applicable, as no employee/workers availed for parental leave.			
Female				
Total				

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, grievances can be communicated through email, letters, or verbal means
Other than Permanent Workers	Yes, grievances can be communicated through email, letters, or verbal means.
Permanent Employees	Yes, grievances can be communicated through email, letters, or verbal means.
Other than Permanent Employees	Yes, grievances can be communicated through email, letters, or verbal means.

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	232	0	0.00	239	0	0.00
Male	210	0	0.00	212	0	0.00
Female	22	0	0.00	27	0	0.00
Total Permanent Worker	211	211	100.00	199	199	100.00
Male	210	210	100.00	198	198	100.00
Female	1	1	100.00	1	1	100.00

8. Details of training given to employees and workers:

	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	232	232	100.00	232	100.00	212	212	100.00	212	100.00
Female	25	25	100.00	25	100.00	27	27	100.00	27	100.00
Total	257	257	100.00	257	100.00	239	239	100.00	239	100.00
Workers										
Male	191	191	100.00	191	100.00	177	177	100.00	177	100.00
Female	1	1	100.00	1	100.00	1	1	100.00	1	100.00
Total	192	192	100.00	192	100.00	178	199	100.00	178	100.00

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	232	232	100.00	212	212	100.00
Female	25	25	100.00	27	27	100.00
Total	257	257	100.00	239	239	100.00
Workers						
Male	191	191	100.00	177	177	100.00
Female	1	1	100.00	1	1	100.00
Total	192	192	100.00	178	178	100.00

10. Health and safety management system:

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

Yes, the Occupational Health and Safety Management System of the company encompasses all employees and contracted workers across its three divisions. This comprehensive approach underscores the company's commitment to ensuring the well-being and safety of everyone involved in its operations. Furthermore, the company proudly maintains certification for ISO 45001:2018, affirming its adherence to globally recognized standards for Occupational Health and Safety management.

- 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 PSF Division has integrated Hazard Identification and Risk Assessment (HIRA) protocols into its operations, covering every facet of the plant's activities. Prior to both initiating existing processes and embarking on new projects, comprehensive Job Safety Analysis (JSA) and Hazard and Operability Analysis (HAZOP) studies are meticulously conducted to ensure a proactive approach to risk management and safety. Additionally, safety observation tools are utilized, with safety rounds taking place regularly to monitor and address potential hazards. Monthly review meetings provide a forum for evaluating safety performance and implementing necessary improvements. Moreover, the safety committee meets periodically to review and enhance safety protocols. In the Realty and Retail divisions, routine weekly site inspections are carried out as standard practice, underscoring the company's commitment to maintaining safe and secure environments across its properties and retail outlets. Daily toolbox training sessions further reinforce safety awareness and best practices among employees, fostering a culture of safety throughout the organization.

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

The PSF Division of Bombay Dyeing has implemented several initiatives within the Occupational Health & Safety Management System (OHSMS) to guarantee operations that are free from incidents.

Below is a summary of the few initiatives undertaken in FY 2023-2024:

- 1) Implementation of a work-to-permit system.
 - 2) Conducting quarterly safety committee meetings to address safety concerns.
 - 3) Establishment of a near-miss reporting system.
 - 4) Provision of EHS-related training to both employees and contractual staff to enhance awareness of safety and environmental practices.
 - 5) Regular weekly safety inspections are conducted.
 - 6) Competent persons conduct statutory safety audits.
 - 7) Execution of Hazard Identification & Risk Assessment (HIRA) for approximately 850 activities across all departments of the PSF division, contributing to the enhancement of safety and health standards.
 - 8) Implementation of an Occupational Health Safety Management Program as a key initiative to minimize risks.
 - 9) Maintenance of an Aspect Impact Register.
 - 10) Inclusion of safety-related suggestions from all employees as part of the suggestion scheme activity.
 - 11) Provision of safety induction for new staff members to cultivate awareness of dos and don'ts within the premises.
 - 12) Integration of safety in goal setting and Key Result Areas (KRA) in the individual's appraisal system, ensuring a continuous focus on safety.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes. Employees and workers from the PSF division have continuous access to the Occupational Health Centre at the factory premises. Employees and workers from the Realty & Retail Division can utilize the services of a doctor at the Office located in Mumbai.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	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 workplace.

At the PSF Division, a Safety committee, comprising both Management and Non-Management employees, is established. Quarterly meetings of the safety committee are conducted to identify and review unsafe acts, unsafe conditions, and safety-related suggestions. New employee orientation includes the dissemination of safety-related information. The division has a well-defined audit system for conducting internal and external audits for Environment, Health & Safety (EHS). Prior to the commencement of any job, a 'Toolbox talk' is carried out for all contractors, followed by the issuance of work permits. There is a structured framework in place for incident investigation.

For the Realty & Retail Division, We have placed Fire extinguishers as per the standard norms and they are also being refilled periodically. Doctor visits to the workplace on periodic basis are done to ensure good health of the employees by checking up and treating in case of any sickness etc. We also have a stretcher and wheelchair in the premises which can be used in case any such emergency situation. Inspection of the elevators done as per compliance requirements.

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

	FY 2023-24			FY 2022-23		
	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		
Health & Safety	Nil			Nil		

14. Assessments for the year:

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

Note: Annual Health Check-ups are been conducted by PULSE hospital, Mohopada & Annual Inspections are conducted by DISH.

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.

For the PSF Division, corrective actions for all incident categories have been identified and implemented. The division has a well-defined audit system for conducting both internal and external audits related to Environment, Health & Safety (EHS). An internal pool of auditors, trained in various ISO standards, reviews compliance periodically. Internal audits are conducted twice a year, and external audits are carried out subsequently by BVQI. Opportunities for improvement and observations from internal audits are addressed with root cause analysis and corrective actions. Incidents undergo investigation, and the root cause and its countermeasures are communicated and implemented throughout the unit. Detailed reports, including risk based analysis, corrective actions, and preventive actions, are prepared. In the case of the Realty division, utmost safety was ensured during execution of all projects related activities including but not limited to green cloth covering for arresting dust, metal barrication, dust suppression machines, mock fire drills, regular tool box training etc. and all other measures and precautions for workers safety.

LEADERSHIP INDICATORS

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

Yes. For both employees and workers, the company provides various benefits:

For PSF Division:

The company has established the Employees Benevolent Fund, a contributory fund created to address the needs of employees and their dependents in the event of the employee's death during the service period due to any cause. It also provides financial support in the case of major illnesses such as cancer, brain tumour, heart surgery, major accident treatment, and kidney transplant.

Key features of the scheme include:

- Employees become members of the scheme by contributing ₹ 300 at the time of joining permanent employment.
- In the event of an employee's death, the company provides financial support of ₹ 2,50,000 plus an additional ₹ 1,00,000, equal to the employee's contribution from salary.
- The entire ₹ 3,50,000 is given to the employee's dependent or nominee.
- For major illnesses beyond the mentioned medical claim, financial support up to 80% is provided, subject to a maximum limit of ₹ 1,12,000.

For all divisions of the company:

The Employee Deposit Linked Insurance Scheme (EDLI) benefit is covered with LIC for all permanent employees and workers. In the event of an employee's death, the nominee receives ₹ 7,02,000.

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

The Company ensures that bills from its value chain partners are only processed after confirming that vendor compliances have been met.

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

	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	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Not Applicable			
Workers				

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, the company prioritizes the prompt processing of retrial benefits like Ex-gratia and Benevolent Fund to facilitate smoother transitions for employees as they conclude their careers. The Company also conducts an exit interview and provides super gratuity. This commitment underscores our dedication to supporting our workforce beyond their active employment years, ensuring that they receive timely and deserved benefits upon retirement. By swiftly processing these benefits, we aim to alleviate any potential financial burdens and provide employees with a sense of security and appreciation for their contributions.

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	During the fiscal period, there were no evaluations carried out concerning the health, safety, and working conditions of our value chain 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.

Not applicable.

How Principle 3 that deals with **Employee and Value Chain Well-Being** is essential for our company?

<p>Employee Well-Being</p> <ul style="list-style-type: none"> • Safety: Manufacturing involves machinery and equipment, making safety measures crucial to prevent accidents and injuries among workers • Productivity: Healthy and Motivated employees contribute to increased productivity and efficiency on the production floor • Talent Retention: Investing in employee well-being helps attract and retain skilled workers, reducing turnover costs and maintaining institutional knowledge • Innovation: A supportive work environment fosters creativity and innovation among employees, driving continuous improvement in manufacturing and products
<p>Value Chain Partners Well-being</p> <ul style="list-style-type: none"> • Supply chain resilience: Partnering with suppliers who uphold fair labour practices and ethical sourcing standards enhances the resilience and reliability of the supply chain • Market Competitiveness: Transparent and responsible relationships with distributors and partners strengthen market presence and competitive advantage. • Risk Mitigation: Collaborating with ethical partners reduces the risk of supply chain disruptions, regulatory violations and reputational damage. • Sustainability: Promoting value chain well-being contributes to environmental sustainability and social responsibility, aligning with global sustainability goals and expectations.

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

ESSENTIAL INDICATORS

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

At Bombay Dyeing, stakeholders play a crucial role in achieving organizational goals, both financial and non-financial. We consider both internal and external stakeholders as equally important, and we make continuous efforts to engage with them through various channels and modes. This interaction helps us comprehend their queries, concerns, expectations, and our responsibilities toward them. Key stakeholder groups identified include shareholders, employees, customers, suppliers, regulators, and the community. It's noteworthy that none of the stakeholders, except for the community, is identified as vulnerable or marginalized.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Advertisement, Social Media, Website, Telecalling	Regular	At Bombay Dyeing, we prioritize meeting the expectations and addressing the concerns of all stakeholders. We continuously engage with them to amplify the value we provide. Our goal is to understand their perspectives on Bombay Dyeing, cater to their present and future needs, and manage potential risks vital to our operations. Through our strategic stakeholder engagement approach, we evaluate our reputation, corporate position, and foster lasting relationships that propel our progress.
Government/ Competent Authorities	No	Letters, Email and Phone	Need Basis	
Employees	No	Notice Board, Email, Intranet	Regular	
Suppliers	No	Emails	Need Basis	
Investors & funders	No	Newspapers, Email and via phone	Regular	
Communities	No	Phone, Letters, Emails and digital displays are utilized for the communication of emission parameters.	Regular	

LEADERSHIP INDICATORS

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

The Company is presently embarking on its Environmental, Social, and Governance (ESG) journey, working towards defining and setting its ESG objectives. While ESG considerations are already woven into the fabric of our daily operations, we are actively working to formalize a structured approach for engaging stakeholders on ESG-related issues. This entails establishing channels for meaningful consultation with stakeholders, including employees, investors, communities, and other relevant parties. By soliciting input and feedback from diverse stakeholders, we aim to ensure that our ESG initiatives align with the interests and expectations of all involved, ultimately enhancing our sustainability efforts and driving positive impact across our operations and beyond.

- 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 the policies and activities of the entity.**

The Company is presently undertaking the development of a structured stakeholder consultation mechanism regarding ESG matters, alongside establishing clear ESG milestones. This initiative underscores our commitment to engaging with stakeholders in a transparent and inclusive manner, ensuring that diverse perspectives and concerns are incorporated into our ESG strategies and decision-making processes. By formalizing this consultation process and setting tangible ESG milestones, we aim to enhance accountability, transparency, and alignment with sustainability goals. This proactive approach reinforces our dedication to responsible business practices and sustainable development.

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

The Company, through its CSR (Corporate Social Responsibility) activities, as and when applicable contributes to various social causes such as child healthcare and assistance during natural calamities. Over the years, the continuous efforts of Bombay Dyeing have resulted in improvements in education, health, employment opportunities, infrastructure, and sanitation for local communities. In addition, The Bombay Dyeing part of Wadia Group which has a community hospital that provides medical services that improve people's quality of life.

How Principle 4 that deals with **Stakeholder Engagement** is essential for our company?

<p>Understanding expectations</p> <p>Engaging with stakeholders helps Bombay Dyeing to understand the diverse and concerns of different groups such as employees, customers, investors, local communities and regulatory bodies.</p>
<p>Building trust and credibility</p> <p>By actively involving stakeholders in the decision-making processes, Bombay Dyeing can build trust and credibility, demonstrating its commitment to transparency, and responsible business practices.</p>
<p>Risk identification and mitigation</p> <p>Stakeholder engagement enables Bombay Dyeing to identify potential risks and opportunities early on, allowing for proactive risk management and mitigation strategies.</p>
<p>Sustainability and social responsibility</p> <p>Engaging with stakeholders allows Bombay Dyeing to address social and environmental concerns, incorporate sustainability into its business strategy, and contribute positively to the communities in which it operates.</p>
<p>Long-term value creation:</p> <p>Ultimately, effective stakeholder engagement supports Bombay Dyeing in creating long-term value for all stakeholders, including shareholders, employees, customers, and society at large, by aligning business objectives with stakeholder interests and expectations</p>

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIALS 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			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	232	232	100.00	239	239	100.00
Other than permanent	192	192	100.00	553	553	100.00
Total Employees	424	424	100.00	792	792	100.00
Workers						
Permanent	211	211	100.00	199	199	100.00
Other than permanent	531	531	100.00	556	556	100.00
Total Workers	742	742	100.00	755	755	100.00

Note: The Human Resource Policies of the company are accessible on the portal, and each employee is made aware of these policies at the time of joining. The Code of Conduct of the Company incorporates elements related to Human Rights, and employees and workers are expected to adhere to it.

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	232	0	0.00	232	100	239	0	0.00	239	100.00
Male	210	0	0.00	210	100	212	0	0.00	212	100.00
Female	22	0	0.00	22	100.00	27	0	0.00	27	100.00
Other than Permanent	192	167	86.99	25	13.01	348	325	93.39	23	6.6
Male	181	159	87.85	22	12.15	303	283	93.40	20	6.6
Female	11	8	72.73	3	27.27	45	42	93.33	3	6.67
Workers										
Permanent	211	0	0.00	211	100.00	199	0	0.00	199	100.00
Male	210	0	0.00	210	100.00	198	0	0.00	198	100.00
Female	1	0	0.00	1	100.00	1	0	0.00	1	100.00
Other than Permanent	531	531	100.00	0	0.00	556	556	100	0	0.00
Male	529	529	100.00	0	0.00	553	553	100	0	0.00
Female	2	2	100.00	0	0.00	3	3	100	0	0.00

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹ in Crore)	Number	Median remuneration/ Salary/ Wages of respective category (₹ in Crore)
Board of Directors (BoD)	7	0.10	2	0.11
Key Managerial Personnel*	3	1.69	0	0
Employees other than BoD and KMP	207	0.09	22	0.07
Workers	210	0.03	1	0.03

* KMPs include: Manager of the Company, CFO & CRO and CS.

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*	9.00	9.00

*% considered for Permanent workers

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Even though not identified separately as Human Rights, the Human Resource Head looks into all the queries, concerns and complaints of this nature.

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

The principles of human rights, as outlined in the United Nations Global Compact (“UNGC”), are ingrained in our fundamental values and organizational system. We have a framework that emphasizes good governance, our commitment to complying with all laws, ensuring prompt payment of employee salaries, and providing equal opportunities without any exceptions. In the case of any grievances, they are directed to the Human Resource function, and necessary actions are taken in accordance with underlying policies and workplace regulations. The resolution of the grievance is communicated to the concerned individual.

Further, the Company adheres to HR policies such as those related to gratuity, ex-gratia, leave, marriage bonus, recruitment, attendance, and Prevention of Sexual Harassment (POSH). These policies assist the Company in maintaining compliance with established norms.

Furthermore, the Company has implemented working hour flexibility, allowing employees to adjust their schedules to better accommodate personal needs while maintaining productivity. Within the PSF Division, employees benefit from monthly two days of working hour flexibility, enhancing work-life balance and promoting employee satisfaction.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	No such complaints received for both reporting years					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	For both the reporting period, the Company received no complaints related to Prevention of Sexual Harassment (POSH) policies or incidents, affirming the effectiveness of our proactive measures and commitment to fostering a safe and respectful workplace environment.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The chairperson of the Internal Complaints Committee (ICC) oversees all complaints pertaining to the Prevention of Sexual Harassment (POSH) regulations, ensuring adherence to statutory procedures and deadlines upon receipt of any complaint. The Company's Whistle-blower mechanism is in place to protect the anonymity of individuals who raise concerns. This dual system underscores the organization's commitment to fostering a safe and respectful work environment. It ensures that all complaints of sexual harassment are handled promptly, confidentially, and in accordance with legal requirements, while also encouraging employees to speak up about any wrongdoing without fear of retaliation or exposure.

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

Yes the elements of Human Rights is reflected in the Code of Conduct. Parties which have business dealings with the WADIA Group but are not members of the Group such as consultants, agents, sales representatives, distributors, contractors, suppliers, etc. shall not be authorised to represent a WADIA Company if their business conduct and ethics are known to be inconsistent with the Code.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Not Assessed. However, Bombay Dyeing, through its internal procedures, informal processes and routine checks ensures that any of the issues, if any, pertaining to these are addressed.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

Not Applicable

LEADERSHIP INDICATORS

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

Throughout the duration covered by the report, there have been no modifications or additions to our business procedures that are specifically aimed at addressing grievances or complaints related to human rights issues.

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

As an equal opportunity employer, Bombay Dyeing adheres to a non-discriminatory policy based on factors such as race, colour, caste, gender, origin, etc. The Company is dedicated to protecting and respecting human rights issues, including but not limited to forced labour, child labour, freedom of association, the right to collective bargaining, and equal remuneration. Even though a formal Due Diligence is not conducted, we ensure to incorporate the aforesaid principles in our policies and procedures and ensure that they are being followed.

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

The Company is committed to providing special provisions for differently-abled employees and visitors in accordance with the Rights of Persons with Disabilities Act, 2016, should the need arise.

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	The Company intends to carry out an evaluation at a later date following internal deliberations. This decision underscores the importance of thorough consideration and planning before initiating the assessment process.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

No formal assessment was carried out

How Principle 5 that deals with **Promoting Human Rights** is essential for our company?

Ethical Responsibility Upholding human rights aligns with ethical values and principles, demonstrating a commitment to doing business responsibly.	Supply Chain Sustainability Partnering with suppliers who uphold human rights standards ensures ethical sourcing practices throughout the supply chain
Compliance and legal obligations Adhering to human rights standards ensures compliance with local and internal laws and regulations, mitigating legal risks and liabilities	Community Relations For many small business owners, maintaining positive cash flow and a stable balance sheet.
Employee well-being Ensuring human rights in the workplace promotes a safe, healthy and inclusive environment for employees.	Investor Confidence Promoting human rights enhances investor confidence by demonstrating responsible governance and risk management practices

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

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	95,135.94	96,734.16
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	95,135.94	96,734.16
From non-renewable sources		
Total electricity consumption (D)	18,40,28,490.80	18,21,32,219.77
Total fuel consumption (E)	1,07,95,24,830.00	1,15,33,90,496.00
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	1,26,35,53,320.80	1,33,55,22,715.77
Total energy consumed (A+B+C+D+E+F)	1,26,36,48,456.74	1,33,56,19,449.93
Energy intensity per rupee of turnover (<i>Total energy consumption / Revenue from Operations</i>)	0.075	0.051
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (<i>Total energy consumed / Revenue from operations adjusted for PPP</i>)	1.67	1.13
Energy intensity in terms of physical output - MJ/MT	8943.90	8855.72
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity	0.00	0.00

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, as of now, the Company has not undergone any independent assessment, evaluation, or assurance conducted 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

The Patalganga site of the Company, where the PSF division plant is located, has been recognized as a Designated Consumer. The assigned target for the PAT (Perform, Achieve, and Trade) Cycle VII is 0.1685 MTOE (Million Tonnes of Oil Equivalent) per ton, with a production goal of 146,892 tons and a baseline Specific Energy Consumption (SEC) of 0.1755. These targets are to be achieved in the financial year 2024-25.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	50,741.00	85,522.00
(ii) Groundwater	3000.00	0.00
(iii) Third party water	3,37,166.00	3,26,915.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	37,739.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,90,907.00	4,50,176.00
Total volume of water consumption (in kilolitres)	3,90,907.00	4,50,176.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.000023	0.000017
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00051	0.00038
Water intensity in terms of physical output	2.76	3.18
Water intensity (optional) – the relevant metric may be selected by the entity	0.00	0.00

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, as of now, the Company has not undergone any independent assessment, evaluation, or assurance conducted by an external agency.

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	63,972.00	63,025.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment : Primary, Secondary, tertiary with UV treatment	Primary, Secondary, tertiary with UV treatment	Primary, Secondary, tertiary with UV treatment
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	63,792.00	63,025.00

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, as of now, the Company has not undergone any independent assessment, evaluation, or assurance conducted by an external agency.

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

At present, our company does not implement a zero liquid discharge (ZLD) policy within our manufacturing processes. However, we acknowledge the critical importance of sustainable water management practices, including ZLD, in minimizing environmental impact and conserving precious water resources. As we continuously strive to enhance our sustainability initiatives, we recognize that ZLD holds significant potential for reducing water consumption, minimizing pollution, and promoting responsible stewardship of natural resources.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	mg/Nm ³	521.95	373.13
SOx	mg/Nm ³	337.55	206.96
Particulate matter (PM)	mg/Nm ³	1707.27	1277.37
Persistent organic pollutants (POP)		0.00	0.00
Volatile organic compounds (VOC)	mg/Nm ³	<0.5	<0.5
Hazardous air pollutants (HAP)		0.00	0.00
Others – please specify		0.00	0.00

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, as of now, the Company has not undergone any independent assessment, evaluation, or assurance conducted by an external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	97,327.23	1,04,773.53
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	41,917.60	41,485.67
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.0000083	0.0000055
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00018	0.00012
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/ MT	0.296	0.293
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	0.00	0.00

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, as of now, the Company has not undergone any independent assessment, evaluation, or assurance conducted by an external agency.

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

The Company has implemented an "Environmental Management System" to attain its environmental objectives, with various initiatives in place, including:

1. Striving to become paperless by favouring digital files and implementing a cloud-based HRMS system to reduce paper usage.
2. Organizing and promoting carpooling to minimize fossil fuel consumption, with a strong emphasis on public transportation.

3. Conducting awareness campaigns on energy conservation.
4. Initiating a "Switch Off" campaign to reduce electricity consumption.
5. Organizing a 'Tree Plantation' drive to contribute to environmental conservation.
6. Installing an array of louvers to facilitate the penetration of natural light and enhance air circulation.
7. Making efforts to install energy-efficient equipment to minimize overall energy consumption..

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	3,052	3,012.00
E-waste (B)	0.61	0.91
Bio-medical waste (C)	0.0284	0.308
Construction and demolition waste (D)	5053.00	0
Battery waste (E)	15.9	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please Specify, if any. (G)	19.89	20.67
Other Non-hazardous waste generated (H). <i>Please specify, if any. (Sanitary waste and Solid Municipal waste)</i>	2,370.00	1,711.28
Total (A+B + C + D + E + F + G + H)	10,511.43	4,744.89
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000062	0.00000018
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000013	0.000004
Waste intensity in terms of physical output - MT/MT	0.074	0.033
Waste intensity (optional) - the relevant metric may be selected by the entity	0.00	0.00
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled (Oil and Plastic)	0.00	0.00
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	5.2 Cotton Waste - 0.400 MT 35.3 ETP sludge – 19.89 MT	23.01
(ii) Landfilling	-	-
(iii) Other disposal operations	Coal ASH- 2,344 MT	1,711.3
Total	2,364.29	1,734.31

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, as of now, the company has not undergone any independent assessment, evaluation, or assurance conducted by an external agency.

10. 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 organization is dedicated to minimizing waste generation and adhering to proper storage practices. The identification of waste streams generated during production operations is accompanied by the identification of outlets for their safe disposal. Solid waste items like nose masks and hand gloves are disposed of as Bio-Medical waste through the Occupational Health Centre. All wastes generated in the plant are categorized as either "hazardous" or "non-hazardous."

Wastes falling under the hazardous category are those generated outside the regular process, from the purchase or usage of items on a routine basis, and are not treated and disposed of. Such hazardous wastes are accounted for in Form No. 3, titled "Format for Maintaining Records of Hazardous Wastes at the Facility," as required by the Department. Containers of items initially identified as hazardous per Schedule I are considered non-hazardous once they are decontaminated by the concerned or User Department.

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

S. No.	Location of operations/offices	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable as none of the Company's operations took place in any ecologically sensitive areas			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable as none of the Company's operations took place in any ecologically sensitive areas					

13. 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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format: Certainly, our company adheres to and is in compliance with all applicable laws and regulations.

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
NA				

LEADERSHIP INDICATORS

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

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

- (i) Name of the area - Nil
- (ii) Nature of operations – Not Applicable
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	Not Applicable
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- **Not Applicable as none of the Company's operations took place in any ecologically sensitive areas**

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Not Assessed	Not Assessed
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No, as of now, the Company has not undergone any independent assessment, evaluation, or assurance conducted by an external agency

3. With respect to the ecologically sensitive areas reported at Question 11 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:

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

Sr. No.	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
1	Cloud initiate to reduce on-prim infrastructure	Please consult the information provided beneath the table for further details.	Decreased power usage and a reduction in the generation of e-waste
2	Introduced Managed Print Services to reduce power consumption and consumables usage	Please consult the information provided beneath the table for further details.	Decreased power usage and a reduction in the generation of e-waste
3	Upgradation of Effluent treatment Plant for reuse of treated water	Please consult the information provided beneath the table for further details.	The recycling and reuse of treated effluent in the process have led to a reduction in water consumption and the conservation of natural resources.

A. WATER CONSERVATION THROUGH OPERATIONAL OPTIMIZATION

- In our daily plant operations, process water is required at various locations. By optimizing water consumption in the spinning draw line system, we have successfully reduced water requirements, leading to a decrease in wastewater generation.
- Achieved a 30% reduction in DM water spray in the cans.
- Ceased the circulation system for pre-feed in Draw machines.
- Implemented an HPCD and lance system for cleaning polymer filter candles.
- Introduced a draw bath water level control system with optimization.
- Optimized LTR spray and reduced tow conditioning spray.
- Implemented recycling of spinning area finish for batch preparation.
- Installed Aerosol-type auto shutoff push cocks in wash basins.
- Enhanced rainwater harvesting and storage capacity.
- Utilized HPCD system for cleaning process filter elements.
- Replaced corroded and leaked underground raw water pipelines with new above-ground pipelines.
- Implemented the recycling and reuse of ETP-treated effluent in the process.

B. HARNESSING NATURAL RESOURCES FOR RENEWABLE ENERGY GENERATION

- We harness solar energy as a natural resource through a 50KWP solar PV Plant integrated into the canteen terrace area. The generated solar power is utilized in the administrative building and canteen, contributing to 0.06% of our renewable energy usage.
- Implementation of transparent roof sheets in new storage areas, coal shed, and compressor areas has resulted in reduced reliance on electrical power by utilizing natural sunlight during the day.
- Installation of 50 Turbo Ventilators across the Warehouse, Compressor House, Coal Shed, Workshop, and Store Rooftops to enhance natural ventilation.
- Adoption of solar water heaters in the Guest House and Canteen areas as an alternative to electric heaters.

C. STEAM TURBINE ENERGY GENERATION

- High-pressure steam, generated in our boiler at 25 Kg/cm², is utilized in the PSF plant as both high pressure (25 Kg/cm²) and low pressure (3.5 Kg/cm²) steam. Initially, the high-pressure steam is converted to low-pressure steam through the PRD system. Subsequently, the PRD system is replaced by a steam turbine system, where electrical energy is generated and utilized in the PSF plant for its operations.

D. ENHANCED CONDENSATE RECOVERY FROM STEAM SYSTEM

- The condensate produced from steam is typically drained on the floor. With the introduction of a new system, we collect and reuse all the condensate as hot water in the boiler feed-water.

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

Bombay Dyeing has a comprehensive Emergency Response Plan (ERP) in place, starting with a detailed site plan and plant layout that considers population density. Meteorological and seismic data are factored in, with the Patalganga plant located in Zone IV, indicating the highest seismic intensity. The PSF process, provided by M/s. Invista Polyester Technologies and built on Dupont Innovation, is designed to ensure plant and process safety. Basic engineering is conducted by M/s. Chemtex International Inc, USA. Plant management is overseen by experienced personnel reporting directly to senior management.

Routine maintenance is regularly conducted to ensure day-to-day plant operability, and planned plant shutdowns address equipment maintenance, cleaning, overhauling, and replacement. Standard Operating Procedures (SOPs) are derived from the "Alarm Message Window," displaying the latest alarm messages. The distributed control system is employed to manage plant operations in the city. Any modifications to the plant are subject to Design Configuration Control.

Emergency facilities, including fire hydrants, protective spray systems, and fixed foam systems, are available. The ERP flow chart and group-wise action points are outlined, along with emergency help details, mutual aid, hospitals, and blood banks. Possible hazard scenarios in the HTF system and operation area are discussed. The plant evacuation plan includes four assembly points, each with an assigned leader. The medical emergency action plan, featuring hospital names, contact numbers, and ambulance services, is also provided.

The Emergency Response Plan's validity and updates are assessed for efficiency during emergencies through employee training, communication, full-scale mock-drill exercises, and functional exercises. Additionally, an offsite emergency plan is provided, including details on public and press notifications.

6. 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?

There have been no significant adverse impacts on the environment arising from the company's value chain. Throughout its operations, Bombay Dyeing maintains a strong commitment to environmental sustainability and responsible practices. Stringent measures are in place to ensure compliance with environmental regulations and minimize ecological footprints.

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

Not Applicable

How Principle 6 that deals with **Safe-guarding the Environment** is essential for our company?

Regulatory Compliance	Adhering to environmental regulations is essential to avoid legal penalties, fines, and reputational damage
Brand Reputation	Demonstrating a commitment to environmental stewardship enhances Bombay Dyeing's brand reputation and credibility among customers, investors, and other stakeholders
Innovation and Differentiation	Embracing environmentally sustainable practices fosters innovation and encourages the development of eco-friendly products, processes, and technologies
Sustainable operations	Incorporating environmentally friendly practices such as energy efficiency, waste reduction, and pollution prevention minimizes the company's ecological footprint
Risk Mitigation	Environmental risks such as climate change, water scarcity, and ecosystem degradation pose significant threats to manufacturing operations. By implementing proactive measures to protect the environment, Bombay Dyeing mitigates these risks and ensures business continuity.

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

ESSENTIAL INDICATORS

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

The company is associated with five (5) trade and industry chambers/associations.

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Organization of Plastics Processors of India (OPPI)	National
4	Association of Synthetic Fibre	National
5	Label Manufacturers Association of India (LMAI)	National

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

Name of authority	Brief of the case	Corrective active taken
Not Applicable		

No adverse order was received by the company from regulatory authorities. Hence, no corrective action was required to be taken.

LEADERSHIP INDICATORS

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
As of the present time, the company does not have a public advocacy policy in place. However, we acknowledge the importance of such a policy in aligning our corporate values with our public engagement efforts. The Company through various Industry associations, participates in advocating matters for the advancement of the Industry and Public Good. The Company has a Code of Conduct Policy to ensure that the highest standards of business conduct are followed while engaging with aforesaid Trade associations/Industry bodies.					

How Principle 7 that deals with **Engaging in public and regulatory policy** is essential for our company?

<p>Compliance</p> <p>Staying informed and actively engaging with public and regulatory policies ensures compliance with local, national, and international laws and regulations</p>
<p>Access to Resources</p> <p>Active involvement in public and regulatory policy processes can provide Bombay Dyeing with access to resources, incentives, grants, and support programs aimed at promoting innovation, sustainability, and economic development within the manufacturing sector.</p>
<p>Influence</p> <p>Engaging in public policy discussions enables Bombay Dyeing to voice its perspectives, concerns, and expertise on issues relevant to the manufacturing industry, thereby influencing policy decisions that affect its business environment, competitiveness, and growth opportunities</p>
<p>Long-term sustainability</p> <p>Engaging in public and regulatory policy promotes a conducive business environment that fosters long-term sustainability, innovation, and growth for Bombay Dyeing and the manufacturing sector as a whole.</p>

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**ESSENTIAL INDICATORS****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable, as SIA has not been conducted					

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
1	SRA -Annabhau Sathe Nagar co-op society	Maharashtra	Mumbai	12	100.00	₹ 0.35 Cr

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

The Grievance Redressal mechanism plays a pivotal role in nurturing strong relationships with the community as key stakeholders. It serves as a vital avenue for community members to voice their concerns and seek resolution. Any individual within the community has the opportunity to submit grievances through the designated channel at grievance_redressal_cell@bombaydyeing.com. Further, at the entrance gate of the PSF Division, a register is placed which is open to the community, wherein they can come and write up their complaints or concerns.

This mechanism underscores our commitment to transparency, accountability, and responsiveness to the needs and concerns of the communities in which we operate. By providing an accessible platform for grievance resolution, we strive to strengthen trust, foster dialogue, and promote sustainable development in partnership with our communities.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	0.00	0.00
Directly from within India	52.00 of PSF division (605.17 Cr)	46.00 of PSF division (610.80 Cr)

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

Location	Category	FY 2023-24 (In %)	FY 2022-23 (In %)
Rural		0.00	0.00
Semi-Urban	Permanent Workmen	3.23	2.46
	Contract Labour	36.2	36.84
Urban	Security Guards	2.67	2.70
	Mathadi Workers	10.77	10.62
	Permanent Workmen	37.14	38.32
Metropolitan	Permanent Workmen	9.94	9.03

Note- The above (Category-wise) added wage details are considered basis the belonging place.

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

No, the company does not currently have a preferential procurement policy that prioritizes purchasing from suppliers belonging to marginalized or vulnerable groups.

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

Consequently, the company does not procure from any specific marginalized or vulnerable groups.

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

As a result of not having such a policy in place, the percentage of total procurement by value from marginalized or vulnerable groups stands at 0%.

Note: However, The Company is impartial in its selection and procurement processes of its suppliers which is driven by the Company's procurement policy/SOP, supplier code of conduct and practices. The Company does not consider the criteria for marginalised/ vulnerable group during selection of its suppliers.

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:

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

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

How Principle 8 that deals with **Bringing Inclusive Growth in the Community** is essential for our company?

Local Employment Opportunities:

Providing job opportunities within the community helps in reducing unemployment rates and improving the economic well-being of residents

Skill Development:

Investing in training and skill development programs for community members enhances employability and empowers individuals to secure better-paying jobs, thus contributing to poverty alleviation.

<p>Supply Chain Engagement: Engaging local suppliers and vendors in the value chain not only supports small businesses but also fosters economic resilience within the community.</p>
<p>Community Infrastructure Development: Supporting infrastructure projects such as roads, schools, and healthcare facilities improves the overall quality of life for residents and contributes to social development</p>
<p>Environmental Stewardship: Implementing sustainable practices minimizes environmental impact, preserving the natural resources that communities rely for their livelihoods.</p>
<p>Promoting Diversity and Inclusion: Embracing diversity in the workforce and providing equal opportunities for all community members regardless of gender, ethnicity, or background fosters a more inclusive and equitable society.</p>

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

ESSENTIAL INDICATORS

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

Bombay Dyeing places paramount emphasis on handling customer complaints with transparency and a proactive approach towards resolution. Within the Retail division, a specialized Quality Control (QC) team is tasked with managing consumer grievances. This dedicated team diligently gathers comprehensive details from customers regarding their complaints and issues, subsequently offering insightful recommendations for resolution. On the other hand, within the Realty division, customer complaints and feedback are meticulously monitored through the **MyGate App**, ensuring accessibility to all customers. This innovative approach enables efficient tracking and management of complaints, facilitating swift responses and effective resolutions to enhance overall customer satisfaction

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable, as Bombay Dyeing operates in the textiles and real estate sectors, and there are no tangible goods or services on shelves that require such information
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	There have been no consumer complaints received in respect of these practices		There have been no consumer complaints received in respect of these practices			
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
Total						

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

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

The company currently maintains an IT policy accessible via its intranet, addressing various cyber-security issues. However, it does not have specific provisions concerning data privacy.

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

Not applicable

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches** - Nil

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

c. **Impact, if any, of the data breaches** - Not Applicable, as there were no instances of data breach

LEADERSHIP INDICATORS

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

The company ensures consumer awareness and effectively manages customer feedback for all its products by providing essential information. It exercises diligence in the use of natural resources. Comprehensive details, including mandatory and legal information, along with varying wash care tips, are displayed on the textile product labels. The company utilizes multiple platforms such as the website, annual report, social media, and advertisements to disseminate information about its products, the access links to websites are given as below:

<https://bombaydyeing.com/polyester.html>

<https://www.bombayrealty.in/>

<https://bombaydyeing.com/>

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

The company goes above and beyond regulatory requirements by providing extensive information on textile product labels, offering not only mandatory legal details but also a range of wash care instructions tailored to each product. For instance, within the Bombay Dyeing Realty Division, customers receive a user manual upon the handover of flats. This manual serves as a comprehensive guide, providing valuable information on various aspects related to the property, ensuring that customers are well-informed and equipped to make the most out of their new living space. By providing such detailed resources, the company demonstrates its commitment to customer satisfaction and ensuring a positive user experience, setting a high standard for customer service and engagement.

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

The company provides extensive details on textile product labels, surpassing obligatory legal requirements by offering diverse washing care instructions tailored to each product. Similarly, within the Bombay Dyeing Realty Division, a comprehensive user manual is distributed to all customers upon the handover of flats.

This commitment to providing comprehensive information serves to enhance customer experience and satisfaction. By going beyond the basic legal requirements, the company demonstrates its dedication to consumer welfare and product quality. The inclusion of varied washing care tips on textile labels reflects an understanding of the diverse needs and preferences of consumers, empowering them to maintain and prolong the lifespan of their purchases.

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

Yes, the company ensures that all required information displayed on product labels complies with pertinent regulations and standards. Additionally, products distributed by Bombay Dyeing's Retail division bear the ISI mark, a symbol of quality assurance. The company prioritizes

customer satisfaction by regularly conducting reviews to gauge customer feedback, placing a strong emphasis on delighting customers in all aspects of its operations. This commitment to regulatory compliance, quality assurance, and customer-centricity underscores the company's dedication to upholding high standards and fostering trust among its customer base.

How Principle 9 that deals with **providing value to the Consumers** is essential for our company?

<p>Customer Satisfaction: Meeting or exceeding customer satisfaction, which is vital for retaining customers and fostering brand loyalty</p>
<p>Competitive Advantage: Providing unique value propositions, such as high-quality products, innovative designs, or exceptional customer services, can differentiate Bombay Dyeing from competitors in the market.</p>
<p>Brand Reputations: Consistently delivering value builds a positive brand reputation, enhancing trust and credibility among consumers, which can translate into increased sales and market share.</p>
<p>Repeat Business: Satisfied customers are more likely to make repeat purchases, contributing to steady revenue streams and long-term profitability for Bombay Dyeing.</p>
<p>Word-of-Mouth Marketing: Happy customers often share their positive experiences with others, leading to organic word-of-mouth marketing, which is invaluable for brand awareness and customer acquisition.</p>
<p>Product Development: Understanding consumer preferences and feedback allows Bombay Dyeing to innovate and develop new products that better meet the evolving needs and desires of its target market.</p>
<p>Customer Retention Costs: Acquiring new customers can be more expensive than retaining existing ones. Providing consistent value encourages customer loyalty, reducing the need for costly acquisition efforts.</p>
<p>Market Expansion: Satisfied customers are more likely to recommend Bombay Dyeing's Products to others, facilitating market expansion and growth opportunities, both domestically and internationally.</p>

ANNEXURE E to Directors' Report

DETAILS OF THE REMUNERATION OF DIRECTORS, KMPs AND EMPLOYEES

[Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

The percentage increase in remuneration of each Director, Manager, Chief Financial Officer & Chief Risk Officer and Company Secretary during the financial year 2023-24, ratio of the remuneration of each Director/KMP to the median remuneration of the employees of the Company for the financial year 2023-24 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company are as under:

Sr. No.	Name of Director/KMP and Designation	Remuneration of Director/KMP for Financial Year 2023-24 (₹ in crore)	% increase in Remuneration in the Financial Year 2023-24	Ratio of remuneration of each Director/to median remuneration of employees
1.	Mr. Nusli N. Wadia, Chairman	0.060	11.11	1.18
2.	Mr. V. K. Jairath, Non-Executive and Independent Director	0.154	14.93	3.03
3.	Mr. Keki M. Elavia, Non-Executive and Independent Director	0.120	7.14	2.36
4.	Mr. Ness N. Wadia, Promoter and Non-Executive Director	0.100	21.95	1.97
5.	Mr. Sunil S. Lalbhai, Non-Executive and Independent Director	0.074	18.55	1.46
6.	Dr. (Mrs.) Minnie Bodhanwala, Non-Executive Non-Independent Director	0.120	10.65	2.36
7.	Mr. Rajesh Batra, Non-Executive and Independent Director	0.140	88.51	2.75
8.	Mrs. Chandra Iyengar, Non-Executive and Independent Director	0.102	1600*	2.01
9.	Mr. Natarajan Venkataraman, Non-Executive Non-Independent Director	0.006	#	0.12
10.	Mr. Rahul Anand, Manager (w.e.f. 9 th August, 2023)	1.690	#	33.24
11.	Mr. Suresh Khurana, Manager [@]	2.490	(32.15)	48.97
12.	Mr. Vinod Jain, CFO & CRO	1.790	33.58	35.21
13.	Mr. Sanjive Arora, Company Secretary	0.750	13.64	14.75

Notes:

- (i) # Details not given as they were Director/Employees only for part of the financial year 2023-24.
- (ii) @ Mr. Suresh Khurana completed his tenure and ceased to be Manager of the Company from the close of business hours on 8th August, 2023.
- (iii) *Mrs. Chandra Iyengar was appointed as Non-Executive Independent Director on February 9, 2023, i.e. one month before the end of the previous financial year. Due to this short period, there is no year-over-year comparison available for her remuneration, therefore showing an apparent steep increase in the percentage of her remuneration.

1. **The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the Financial Year:** The median remuneration of employees of the Company during the Financial Year 2023-24 was ₹ 0.050844 crore and ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the said Financial Year is provided in the above table.
2. **The percentage increase in the median remuneration of employees in the financial year:** In the Financial Year 2023-24, there was a change of (27) % in the median remuneration of employees.
3. **The number of permanent employees on the rolls of Company:** There were 443 number of permanent employees on the rolls of Company as on 31st March, 2024.
4. **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:** Average percentage change in the salaries of employees other than Managerial Personnel in FY 2023-24 on comparable basis was increase of 7% over previous year.
5. **Affirmation that the remuneration is as per the remuneration policy of the Company:** It is hereby affirmed that the remuneration paid is as per the Policy for Remuneration of the Directors, Key Managerial Personnel and other Employees.

On behalf of the Board of Directors
NUSLI N. WADIA

Chairman

(DIN: 00015731)

Place: Mumbai

Date: 6th May, 2024

ANNEXURE F to Directors' Report FORM No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31st, 2024

(Pursuant to Section 204 (1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
The Bombay Dyeing and Manufacturing Company Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by The Bombay Dyeing and Manufacturing Company Limited (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, the information to the extent provided by the company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2024 generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by the Company for the financial year ended on 31st March, 2024 according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made thereunder;
- (ii) The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time; (Not applicable to the Company during the audit period);
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)
 - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not applicable to the Company during the audit period)
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period) and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period)
- (vi) Other laws specifically applicable to the Company namely:
 1. Contract Labour (R&A) Act, 1970 & Maharashtra Rules, 1971;
 2. Inter State Migrant Workers (Regulation of Employment & Condition of Service) Act, 1979;
 3. Air, Water & Environment (Prevention & Control of Pollution) Act, 1974;
 4. Air (Prevention & Control of Pollution) Act, 1974;
 5. Building & Other Construction Workers-BOCW (Regulation of Employment & Conditions of Service) Act, 1996 with Maharashtra Rules, 2007;
 6. Maharashtra Real Estate Regulatory Authority;
 7. Labour Welfare Cess under Building & Other Construction Workers Welfare Cess Act, 1996, Cess Rules, 1998;
 8. Copyright Act, 1957 and the Rules thereunder;

9. Designs Act, 2000 and the Rules thereunder;
10. Legal Metrology Act, 2009 and Rules thereunder.

We have also examined compliance with the applicable clauses of the following which have been generally complied.

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board and General Meetings.
- (ii) The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held

at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Decisions at the Board Meetings were taken unanimously.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines, etc.

We further report that during the audit period no events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

For **Parikh & Associates**
Company Secretaries

Shalini Bhat
Partner

Place: Mumbai
Date: May 06, 2024

FCS No: 6484 CP No: 6994
UDIN: F006484F000318631
PR No.: 1129/2021

This Report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

ANNEXURE A'

To,
The Members,
The Bombay Dyeing and Manufacturing Company Limited
Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events, etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **Parikh & Associates**
Company Secretaries

Shalini Bhat

Partner

FCS No: 6484 CP No: 6994

UDIN: FO06484FO00318631

PR No.: 1129/2021

Place: Mumbai
Date: May 06, 2024

ANNEXURE G to Directors' Report CORPORATE SOCIAL RESPONSIBILITY POLICY

The Company has already constituted a Corporate Social Responsibility ("CSR") Committee, and has aligned its CSR Policy in accordance with the Companies Act, 2013 ('the Act') read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 to make it compliant with the provisions of the Act and the Rules and to undertake the admissible CSR activities notified by the Ministry of Corporate Affairs in Schedule VII to the Act.

1. A brief outline of the Company's CSR Policy, including overview of projects or programmes proposed to be undertaken and reference to the web-link to the CSR policy and projects or programmes:

The CSR Policy of the Company has been formulated and adopted in terms of Section 135 of the Companies Act, 2013 and the Rules made thereunder. The Company undertakes CSR activities specified in Schedule VII to the Companies Act, 2013.

During the current financial year 2023-24, the average net profit for the last three financial years is negative calculated in accordance with the provisions of Section 198 of the Act. Therefore, the Company is not required to spend any amount on CSR activities for financial year 2023-24. Please refer the Corporate Social Responsibility Policy on the Company's website <https://bombaydyeing.com/pdfs/corporate/corporatepdf06.pdf>

2. Composition of CSR Committee:

Sr. No.	Name of Director	Committee Chairman/Member	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Ness N. Wadia	Chairman	Director	1	1
2.	Dr. (Mrs.) Minnie Bodhanwala	Member	Director	1	1
3.	Mr. Vinesh Kumar Jairath	Member	Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company: www.bombaydyeing.com

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: NIL

6. Average net profit of the Company as per section 135(5) Loss of ₹ 1002 crores.

7. (a) Two percent of average net profit of the company as per section 135(5): NIL

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Not Applicable

(c) Amount required to be set off for the financial year, if any: Not Applicable

(d) Total CSR obligation for the financial year (7a+7b-7c): NIL

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (₹ in crore)	Amount Unspent (in ₹)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
NIL	NIL	NA	NA	NIL	NA

(b) Details of CSR amount spent against ongoing projects for the financial year: Not Applicable

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1) Sl. No.	(2) Name of the Project	(3) Item from the list of activities in Schedule VII to the Act	(4) Local area (Yes/No)	(5) Location of the project.		(6) Amount spent for the project (₹ in crore)	(7) Mode of implementation - Direct (Yes/No)	(8) Mode of Implementation - Through Implementing Agency	
				State	District			Name	CSR Registration number
1.	NA	NA	NA	NA	NA	NA	NA	NA	NA
	TOTAL	NA	NA	NA	NA	NA	NA	NA	NA

(d) Amount spent in Administrative Overheads: NIL.

(e) Amount spent on Impact Assessment, if applicable: Not Applicable

(f) Total amount spent for the Financial Year: NIL. (8b+8c+8d+8e)

(g) Excess amount for set off, if any: Not Applicable

9. (a) Details of Unspent CSR amount for the preceding three financial years: Not Applicable

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable

(a) Date of creation or acquisition of the capital asset(s).

Not Applicable

(b) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

Not Applicable

10. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable

For and on behalf of the
Corporate Social Responsibility
Committee of The Bombay Dyeing and Mfg. Co. Limited

Nusli N. Wadia
Chairman
(DIN:00015731)
Place : Mumbai
Date: 6th May,2024

Ness N. Wadia
Chairman
Corporate Social Responsibility Committee
(DIN: 00036049)
Place: Mumbai