



Date: 08/09/2024

To,
The Listing Compliance Department
BSE Limited,
P J Tower, Dalal Street,
Mumbai-400001
Scrip Code: 534809

The Listing Compliance Department
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051
Symbol: PCJEWELLER

Sub.: Business Responsibility & Sustainability Report for Financial Year 2023-24

Dear Sir / Ma'am,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility & Sustainability Report for the financial year 2023-24, which forms part of Annual Report 2023-24 of the Company.

Kindly take the same on record.

Thanking you,
For **PC Jeweller Limited**

(VIJAY PANWAR)
Company Secretary

Encl.: As above



PC Jeweller Limited

Regd. Office : 2713, 3rd Floor, Bank Street, Karol Bagh, New Delhi-110005 Ph. : 011 - 49714971 Fax : 011 – 49714972

info@pcjeweller.com • www.pcjeweller.com • CIN : L36911DL2005PLC134929

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1.	Corporate Identity Number (CIN) of the listed entity	L36911DL2005PLC134929
2.	Name of the listed entity	PC Jeweller Limited
3.	Year of incorporation	April 13, 2005
4.	Registered office address	C - 54, Preet Vihar, Vikas Marg, Delhi- 110092*
5.	Corporate address	C - 54, Preet Vihar, Vikas Marg, Delhi- 110092*
6.	E-mail	info@pcjeweller.com
7.	Telephone	011-49714971
8.	Website	www.pcjeweller.com
9.	Financial year for which reporting is being done	April 1, 2023 – March 31, 2024
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (Symbol: PCJEWELLER) BSE Limited (Scrip Code: 534809)
11.	Paid-up Capital	₹ 4,65,40,38,960/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shri Ramesh Kumar Sharma Executive Director Tel: 011-47104810 E-mail: rksharma@pcjeweller.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).	Standalone basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

* Shifted to 2713, 3rd Floor, Bank Street, Karol Bagh, New Delhi – 110005 w.e.f. June 6, 2024

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	Manufacturing, trading and sale of gold, diamond, silver, precious stones, gold jewellery / items, diamond studded jewellery and silver articles.	92.07
2.	Trade		7.93

17. Products / services sold by the entity (accounting for 90% of the entity's turnover)

S. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Jewellery	3211	100

III. Operations:

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

Location	Number of plants	Number of offices / showrooms	Total
National	4	61	65
International	Nil	Nil	Nil



19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	12 States & 3 Union Territories
International (No. of Countries)	Nil

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

Nil

c. A brief on types of customers

The Company is engaged in the business of manufacturing, trading and sale of gold, diamond, precious stones, gold and diamond studded jewellery and silver articles. It caters mainly to retail customers and is serving them through its owned as well as franchisee showrooms via both online as well as offline (retail showrooms) modes.

IV. Employees:

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	614	373	60.75	241	39.25
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	614	373	60.75	241	39.25
Workers						
4.	Permanent (F)	3	3	100	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total workers (F + G)	3	3	100	Nil	Nil

b. Differently abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	4	3	75	1	25
2.	Other than permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	4	3	75	1	25
Differently Abled Workers						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total differently abled workers (F + G)	Nil	Nil	Nil	Nil	Nil

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21. Participation / inclusion / representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	3	Nil	Nil

22. Turnover rate (in %) for permanent employees and workers for the past 3 years

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	69.12	69.55	69.29	41.47	50.52	44.93	43.29	45.83	44.19
Permanent Workers	193.18	200	193.37	50.15	44.44	50	38.22	25	37.89

Note: Turnover rate calculated as per the formula provided in the Guidance Note for Business Responsibility & Sustainability Reporting.

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.	Luxury Products Trendsetter Private Limited	Subsidiary	100	No
2.	PCJ Gems & Jewellery Limited	Subsidiary	100	No
3.	PC Jeweller Global DMCC	Subsidiary	100	No

VI. CSR Details:

24. i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes, the CSR provisions are applicable on the Company. However, the Company was not required to spend any amount towards CSR activities during the year because average net profit of the Company as per Section 135(5) of the Companies Act, 2013 was negative.

ii) **Turnover:** ₹ 189,45,46,970/-

iii) **Net worth:** ₹ 28,97,93,23,337/-

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes / No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	-	Nil	Nil	-
Investors* (other than shareholders)	Not Applicable	-	-	-	-	-	-



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	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes The Company has designated an e-mail ID for redressal of shareholders grievances. https://corporate.pcjeweller.com/designated-e-mail-for-redressal-of-investors-grievances/	2	Nil	-	7	Nil	-
Employees and workers	Yes https://corporate.pcjeweller.com/wp-content/uploads/2015/06/investors/corporate-governance/fy-20/Whistle-Blower-Policy.pdf	Nil	Nil	-	Nil	Nil	-
Customers**	Yes The customers can approach the Company for their queries and grievances at https://www.pcjeweller.com/contact-us.html	Nil	Nil	-	Nil	Nil	-
Value Chain Partners	No	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Not Applicable	-	-	-	-	-	-

* The Company has only one category of Investors i.e. shareholders. Hence, Investors (other than shareholders) is not applicable.

** The Company is a customer centric organization and its activities are aligned with the need and choices of its customers. It also keeps their demands, culture and purchasing preferences in mind. In addition, the Company takes feedbacks from its customers and addresses their issues, if any, as soon as possible. However, the Company does not keep track of complaints number wise, hence, Nil is mentioned in the above table.

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Business Ethics and Governance	Risk and Opportunity	<p>Risk: Engaging in unethical practices and misconduct can damage the Company's brand image and expose it to potential reputational risks.</p> <p>Opportunity: Establishing a culture centered on ethics and transparency is not only crucial for fulfilling mandates but also for cultivating strong relationships with the stakeholders.</p>	The Company has implemented various Codes of Conduct and Policies, which sets forth the standards of ethical behavior and governance.	<p>Negative: The loss of reputation and stakeholder confidence can lead to indirect financial consequences.</p> <p>Positive: By adopting ethical practices and behavior, the Company can establish enduring relationships with its stakeholders, ultimately resulting in business growth.</p>
2.	Customer Satisfaction	Risk and Opportunity	<p>Risk: Customers have the potential to share their dissatisfaction, leading to a negative word-of-mouth effect resulting into loss of brand image and business.</p> <p>Opportunity: Customer satisfaction plays a vital role in cultivating long-term relationships, larger customer base and fostering business growth.</p>	The labels / tags on the Company's products displays the information mandated by the applicable laws. The product pricing and other terms and condition of sale are transparent and clearly explained to the customers at the time of sale. The Company also takes feedbacks from its customers for resolving their issues, if any.	<p>Negative: Unsatisfied customers can lead to a loss of business.</p> <p>Positive: Customer satisfaction can positively impact the business growth.</p>
3.	Product Quality	Risk and Opportunity	<p>Risk: A company's brand reputation heavily relies on the quality of its products. Any compromise in product quality may result in customer loss and erosion of brand value.</p> <p>Opportunity: This fosters customer loyalty and contributes to the development of a positive brand image.</p>	The Company implements stringent measures to ensure that its products meet standards of quality specified by BIS and all of its showrooms are equipped with 'Karatometers', where any customer can test purity of the jewellery.	<p>Negative: Unsatisfied customers can lead to a loss of brand trust.</p> <p>Positive: Customer loyalty and satisfaction can positively impact the business growth.</p>



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)
4.	Employment Practices	Opportunity	By fostering employee engagement, a Company can experience increased productivity, innovation and commitment to success. Additionally, an inclusive work culture can attract and retain top talent from diverse backgrounds, thereby providing the Company with a competitive advantage.	-	Positive: Efficient business operations.
5.	Diversity and Inclusion	Opportunity	The Company has adopted an equal opportunity policy and is committed to enhance the representation of women and differently abled, wherever possible.	-	Positive: Helps in diversifying the workforce.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)									Yes
	b. Has the policy been approved by the Board? (Yes / No)									Yes
	c. Web Link of the policies, if available									The Company's Business Responsibility Policy is aligned with all the 9 NGRBC Principles. There are some additional policies also that align with these principles and can be accessed at https://corporate.pjeweller.com/codes-policies/
2.	Whether the entity has translated the policy into procedures. (Yes / No)									Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes / No)									No
4.	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.									The Company sells hallmarked gold jewellery bearing Bureau of Indian Standards (BIS) mark, purity and Hallmark Unique Identification (HUID) number.
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.									No specific commitments, goals and targets are set by the Company with defined timelines but adherence with the required principles is a part of the day to day business operations of the Company.
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									Not Applicable

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Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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Governance, leadership and oversight:

7.	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:</p> <p>The way of doing business now has changed. The concepts of stakeholder interest, sustainability, energy conservation, diversity in employment are some of the concepts which have emerged only recently and forced the companies to change the way of carrying business activities. The earlier thinking that the business should be concerned only with its financial parameters has now changed irrevocably.</p> <p>The government has also proceed pro-actively in this regard to codify a large number of these good practices into 9 NGRBC Principles.</p> <p>Our Company is committed to follow these principles in letter and spirit and ensure that it establishes itself not only as a profitable growth oriented Company but a Company which cares equally, if not more, about its way of doing business in a sustainable manner and carry all its stakeholders with it to a brighter future.</p> <p>Our Company is committed to integrating Environmental, Social and Governance principles into its businesses practices which are essential for improving the quality of life of its stakeholders which include its employees as well as the customers.</p>	
8.	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies)</p>	The Board of Directors of the Company is responsible for the implementation of Business Responsibility Policy.
9.	<p>Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</p>	Shri Ramesh Kumar Sharma, Executive Director, is designated as Business Responsibility Head. Business Responsibility Head may take support of such functional heads and other internal and external experts, as he may deems fit, for the effective implementation of the Policy.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Performance against above policies and follow up action	Director									There is no formal review of NGRBCs undertaken by the Company. However, Executive Director endeavors to ensure that the day to day operations of the Company, including those by its employees, follow the same.							
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director																	

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

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, 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	1	Various modes of fund raising	100
Key Managerial Personnel	4	Regulatory updates and applicable codes and policies	100
Employees other than BoD and KMPs	310*	Induction / orientation and on the job training, customer policies, health and safety measures and other applicable codes and policies	100*
Workers	310*		100*

* As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company has taken total number of training and awareness programmes conducted as the total working days in the year excluding National Holidays and weekly offs. Accordingly, %age of persons covered by the programmes is taken as 100%.

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

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

Non-Monetary				
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes / No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

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

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
	Not Applicable

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

The Company has a zero tolerance for bribery and corruption in its business dealings. The employees of the Company shall not, directly or indirectly, solicit or accept any commission or any form of benefit arising out of a transaction involving the Company

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which might be extended at times to influence business decisions. The Company has incorporated the requirements of ethical conduct, anti-corruption and anti-bribery in Code of Conduct and Business Responsibility Policy, which can be accessed at <https://corporate.pcjeweller.com/codes-policies/>

The Company also has in place a Whistle Blower Policy, which provides a formal mechanism for all the employees and Directors of the Company to report about unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct and leak of unpublished price sensitive information etc. The Policy can be accessed at <https://corporate.pcjeweller.com/wp-content/uploads/2015/06/investors/corporate-governance/fy-20/Whistle-Blower-Policy.pdf>

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

	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

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	42.87	3.17

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	Meterics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	52.20	14.45
	b. Number of trading houses where purchases are made from	3	3
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100	100
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	3.72	5.37
	b. Number of dealers/ distributors to whom sales are made	8	12
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	100	100
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	Nil	2.41
	b. Sales (Sales to related parties/ Total Sales)	Nil	1.34



Parameter	Meterics	FY 2023-24	FY 2022-23
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

Note: The Company defines Trading Houses as vendors (both domestic & international) who only buy and sell products without any value addition to that product.

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.**

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Not Applicable
Capex	Nil	Nil	Not Applicable

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

Yes

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

The Company has procedures in place for sustainable sourcing of raw material in the form of buy back and exchange of old jewellery. The Company's raw materials consist of gold (bullion) and diamonds. These items do not deteriorate with time and can be reused again and again. The Company therefore encourages exchange of jewellery wherein its customers bring in their old jewellery to exchange the same with new jewellery items. The Company also buys back old jewellery. This ensures that the Company's demand for the fresh raw material is reduced considerably. In FY 2023-24 almost 48% of the Company's requirement of raw materials in value terms was met by recycling of old jewellery. The gold bars consumed are procured from suppliers who in turn procure the same from RBI designated banks which import London Bullion Market Association certified gold ensuring highest purity and quality.

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):** The Company has almost eliminated use of any type of plastics in its operations, including packaging.
- (b) **E-waste:** Not Applicable, as the Company does not generate any e-waste.
- (c) **Hazardous waste:** Not Applicable, as the Company does not generate any hazardous waste.
- (d) **Other waste:** The Company's raw materials consist of gold bars, recycled gold and cut & polished diamonds. Cut & polished diamonds are not processed in any manner but studded in the jewellery as such. The gold waste generated during conversion of gold in jewellery is collected back to minimize any loss as it is also a very high value item.

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

No

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

ESSENTIAL INDICATORS

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

Category	% 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	373	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	241	Nil	Nil	Nil	Nil	241	100	Nil	Nil	Nil	Nil
Total	614	Nil	Nil	Nil	Nil	241	39.25	Nil	Nil	Nil	Nil
Other than Permanent employees											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	3	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	3	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent workers											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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	0.03	0.01

2. Details of retirement benefits, for current Financial Year 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/NA)	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/NA)
PF	62.21	33.33	Yes	62.06	29.78	Yes
Gratuity	100	100	Not Applicable	100	100	Not Applicable
ESI	61.40	66.67	Yes	65.14	44.94	Yes



3. Accessibility of workplaces:

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

The Company leases commercial premises for its showrooms and offices etc. Currently, these premises do not confirm to the requirements of the Rights of Persons with Disabilities Act, 2016. However, the Company staff ensures that differently abled employees do not have any problem in accessing the premises.

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

The Company has incorporated the requirements of equal opportunity policy in the Employees Code of Conduct (available on the Company's HR Portal) and Business Responsibility Policy available at <https://corporate.pcjeweller.com/codes-policies/>

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*			
Female	64.29	100	Nil	Nil
Total	64.29	100	Nil	Nil

* The Company do not provide any parental leave to its male employees and workers.

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. They can raise their concerns or grievances either in writing or through e-mail with their in-charge or HR Head directly.
Other than Permanent Workers	Not applicable, as the Company do not have other than permanent workers.
Permanent Employees	Yes. They can raise their concerns or grievances either in writing or through e-mail with HODs or HR Head directly. The Company also has in place a Whistle Blower Policy, which provides a formal mechanism for all the employees to report about unethical behaviour, violation of the Company's Code of Conduct etc.
Other than Permanent Employees	Not applicable, as the Company do not have other than permanent employees.

7. Membership of employees and worker in association(s) or Unions recognised 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	614	Nil	Nil	1,265	Nil	Nil
- Male	373	Nil	Nil	767	Nil	Nil
- Female	241	Nil	Nil	498	Nil	Nil
Total Permanent Workers	3	Nil	Nil	178	Nil	Nil
- Male	3	Nil	Nil	173	Nil	Nil
- Female	Nil	Nil	Nil	5	Nil	Nil

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8. Details of training given to employees and workers:

Category	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	373	373	100	373	100	767	767	100	767	100
Female	241	241	100	241	100	498	498	100	498	100
Total	614	614	100	614	100	1,265	1,265	100	1,265	100
Workers										
Male	3	3	100	3	100	173	173	100	173	100
Female	Nil	Nil	Nil	Nil	Nil	5	5	100	5	100
Total	3	3	100	3	100	178	178	100	178	100

Note : As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company has reported that all its employees and workers were provided health and safety as well as skill upgradation training.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	373	Nil	Nil	767	424	55.28
Female	241	Nil	Nil	498	239	47.99
Total	614	Nil	Nil	1,265	663	52.41
Workers						
Male	3	Nil	Nil	173	75	43.35
Female	Nil	Nil	Nil	5	3	60
Total	3	Nil	Nil	178	78	43.82

Note : The Company keeps on reviewing the performance of its employees and workers in routine course. The numbers mentioned for FY 2022-23 are based on the numbers of employees and workers who got salary increments during the year. However, no such activity was undertaken in FY 2023-24 as the Company got embroiled in litigations with its lenders and was facing liquidity crunch.

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?

No

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

The Company's business operations includes manufacture, trade and sale of jewellery. Sale of jewellery mainly take place from retail showrooms and do not have any work related hazards. Manufacture of jewellery is mainly a manual activity without involvement of any heavy machinery. At the same time regular inspections are done by the Company to identify work-related hazards and assess risks, if any. Whenever any hazard or risk is identified, the Company takes appropriate measures to mitigate the risk and prioritizes the safety of its employees and workers.

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



Yes

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

No

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	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The Company is committed to provide safe and healthy workplaces to its employees and workers focusing on preventing injuries, illnesses and continuously strives to reduce risks, if any. Some of the measures taken by the Company include (1) providing comfortable seating; (2) clean and well-lit premises; (3) adequate air conditioning systems; (4) RO water for drinking; (5) clean and separate toilets for male and female employees; and (6) installation and maintenance of fire safety systems etc.

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	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

Note : Although no specific self-assessment done but the Company regularly reviews health and safety practices as well as working conditions at its plants, offices and showrooms, hence, 100% reported here.

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

No complaints were filed by the employees and workers in relation to health & safety practices as well as working conditions. Hence, no corrective measures were required.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

The Company has been in the same line of business for almost two decades now and by virtue of its long experience has identified employees, shareholders / investors, customers and vendors (suppliers) as its key stakeholders.

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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
Employees	No	E-mails, Phone, Staff meetings and Intranet portal.	Ongoing	Communication, reviews and grievance redressal, if any, etc.
Shareholders / Investors	No	E-mails, SMS, Website, Newspaper Advertisements, Annual Reports, General Meetings and Stock Exchanges Communications	Quarterly / Half-yearly / Annually and need based	Dissemination of information having a bearing on the performance / operations of the Company including price sensitive information, statutory disclosures, addressing shareholders' queries.
Customers	No	Website, Newspaper Advertisements, Social Media, Phone, Personal Interactions	Ongoing	Customer acquisition, understand their preferences and demands, review of feedbacks and resolve grievances, if any.
Vendors (Suppliers)	No	SMS, E-mails, Phone, Personal Interactions	Need basis	Queries / suggestions / assurance etc.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 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	614	614	100	1,265	1,265	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total	614	614	100	1,265	1,265	100
Workers						
Permanent	3	3	100	178	178	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total	3	3	100	178	178	100

Note : As it is an ongoing process, generally involved in the day to day business operations of the Company, hence, the Company has reported that all the employees and workers were provided training on human rights issues.

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	614	Nil	Nil	614	100	1,265	Nil	Nil	1,265	100
Male	373	Nil	Nil	373	100	767	Nil	Nil	767	100
Female	241	Nil	Nil	241	100	498	Nil	Nil	498	100
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent	3	Nil	Nil	3	100	178	Nil	Nil	178	100
Male	3	Nil	Nil	3	100	173	Nil	Nil	173	100
Female	Nil	Nil	Nil	Nil	100	5	Nil	Nil	5	100
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹)	Number	Median remuneration / salary / wages of respective category (₹)
Board of Directors (BoD)	5	3,20,000	1	2,00,000
Key Managerial Personnel	2	42,25,020	Nil	Nil
Employees other than BoD and KMP	370	2,99,637	241	2,47,017
Workers	3	2,63,239	Nil	Nil

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

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

The Company is committed to conducting business and dealing with all its stakeholders and staff with the highest ethical standards and in compliance with all applicable regulations. The Company ensure to maintain a healthy and safe environment for its staff irrespective of their caste, gender, work, designation etc. The Company refrain from employing child labour, forced labour or any form of involuntary labour, paid or unpaid. Human Resource Department of the Company is responsible for addressing human rights issues. Any complaint in this regard can be addressed to Executive Director or HR Head.

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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 year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child labour	Nil	Nil	-	Nil	Nil	-
Forced labour / Involuntary labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

The Company believe in providing equal opportunity to all and do not discriminate amongst them on the basis of their caste, gender or physical abilities. The Company also strongly favours women empowerment and endeavor to provide them more and more employment opportunities. The Company always emphasizes on protection of human rights in all its business operations / dealings.

The Company also has in place a Whistle Blower Policy, which provides a framework and empowers all the employees to report about unethical behavior, violation of the Company's Codes / Policies etc. in a confidential manner and provides reassurance that they will be protected from victimization for whistle blowing.

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

No

9. Assessments for the year:

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

Note : Although no specific self-assessment done by the Company but the Company regularly reviews these issues, hence, 100% reported here.

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

No corrective action was taken or underway, as no significant risks / concern arises from the reviews undertaken by the Company.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**ESSENTIAL INDICATORS****1. Details of total energy consumption (in GJ) and energy intensity, in the following format:**

Parameter	FY 2023-24	FY 2022-23
From renewable sources:		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	Nil	Nil
From non-renewable sources:		
Total electricity consumption (D)	11,988	-*
Total fuel consumption (E)	Nil	-*
Energy consumption through other sources (F)	Nil	-*
Total energy consumed from non-renewable sources (D+E+F)	11,988	-*
Total energy consumed (A+B+C+D+E+F)	11,988	-*
Energy intensity per rupee of turnover (GJ / ₹ in crore) (Total energy consumption / turnover in rupees)	63.28	-*
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* Although the Company has metered electricity connections and fuel consumption, however, it is unable to compile the data in the required format.

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

If yes, name of the external agency. – Not Applicable

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

No

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	-*	-*
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	-*	-*
Water intensity per rupee of turnover (Water consumed / turnover)	-*	-*
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* Various locations of the Company have metered water connections from the local municipalities. However, it is not having any consolidated data.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No

If yes, name of the external agency. – Not Applicable

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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		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
ii) To groundwater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
iii) To seawater		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
iv) Send to third parties		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
v) Others		
- No treatment	Nil	Nil
- With treatment - please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres) (i + ii + iii + iv + v)	Nil	Nil

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No
If yes, name of the external agency. – Not Applicable

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

No

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	-	Nil	Nil
SOx	-	Nil	Nil
Particulate matter (PM)	-	Nil	Nil
Persistent organic pollutants (POP)	-	Nil	Nil
Volatile organic compounds (VOC)	-	Nil	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – please specify	-	Nil	Nil

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No
If yes, name of the external agency. – Not Applicable

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	Nil	Nil
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	Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover		Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) - No
If yes, name of the external agency. – Not Applicable

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

No

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)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H)	Nil	Nil
Total (A+B+C+D+E+F+G+H)	Nil	Nil
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	Nil	Nil
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Nil	Nil
Waste intensity in terms of physical output	Nil	Nil
Waste intensity (optional) / MT of Urea – the relevant metric may be selected by the entity	-	-
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	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) – No
If yes, name of the external agency. – Not Applicable

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 Company mainly manufactures handmade jewellery and has a negligible use of any chemicals in its manufacturing process. At the same time it promotes waste reduction and recycling through various measures such as minimizing the use of single-use plastics, discouraging wastage of papers, water and adopting energy-efficient technologies.

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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	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y / N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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					

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, Environment Protection Act and rules thereunder (Y / N). If not, provide details of all such non-compliances, in the following format:

Yes

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

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.

3

- 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	The Associated Chambers of Commerce & Industry of India	National
2	Gems & Jewellery Export Promotion Council	National
3	Export Promotion Council for EOUs & SEZs	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 action taken
Not Applicable		


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	Relevant Web link
None					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
None						

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

The community members can share their concerns, if any, with the Company via e-mail address mentioned on the website.

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	Nil	Nil
Sourced directly from within India	100	100

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

	FY 2023-24	FY 2022-23
Rural	Nil	Nil
Semi-Urban	Nil	Nil
Urban	15.53	32.10
Metropolitan	84.47	67.90

Note: Categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan. Rural: population less than 10,000, Semi-Urban: 10,000 and above and less than 1 lakh, Urban: 1 lakh and above and less than 10 lakh, Metropolitan: 10lakh and above.

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.

The customers can approach the Company's showrooms for resolution of their queries, concerns and issues, if any. The Company has also provided a Toll-Free Number and an e-mail address on its website for the customers to contact the Company. In addition, the Company also takes feedbacks from its customers and addresses their issues, if any, as soon as possible.

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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	Nil
Safe and responsible usage	Nil
Recycling and / or safe disposal	Nil

Note: The Company's product is jewellery, which do not require disclosure of these information.

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

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

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

	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	Nil	-

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

The Company do not have any specific policy on cyber security and risks related to data privacy. However, its Risk Management Policy covers risks related to cyber security and 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:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: Nil