

gokaldas exports ltd

GEL/SEC/2024-25/44

August 28, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Limited
The Exchange Plaza
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

Scrip Code – 532630

Scrip Code: GOKEX

Dear Sir / Madam,

Sub: Business Responsibility and Sustainability Report for the FY2023-24

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of Business Responsibility and Sustainability Report of the Company for the Financial Year 2023-24.

Please take this into your records.

Thanking you,

Yours truly,

For Gokaldas Exports Limited

Gourish Hegde
Company Secretary & Compliance Officer

Encl: as above



Regd. Office : # 25, 2nd Cross, 3rd Main,
Industrial Suburb, Yeshwanthpur, Bangalore 560 022.
Tel : +91 80 68951000, Fax : +91 80 68951001
E-Mail : info@gokaldasexports.com CIN : L18101KA2004PLC033475



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Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L18101KA2004PLC033475
2.	Name of the Listed Entity	Gokaldas Exports Limited
3.	Year of incorporation	2004
4.	Registered office address	No. 25, Second Cross, Third Main, Industrial Suburb, Yeshwanthpur, Bangalore - 560 022.
5.	Corporate address	
6.	E-mail ID	info@gokaldasexports.com
7.	Telephone	+(91)-(80)-68951000
8.	Website	https://www.gokaldasexports.com/
9.	Financial year for which reporting is being done	Financial Year 2023-24
10.	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange & National Stock Exchange
11.	Paid-up Capital	3,169.15 lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	Pranjal Jyoti Goswami
	Designation	Chief Sustainability Officer
	Contact Number	+(91)-(80)-68951000
13.	Reporting boundary	The disclosures reported are under consolidated basis
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

Note: Report excludes data of two newly acquired entities (ATRACO and Matrix Design & Industries Private Limited)

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Apparel and Clothing	The Company is in the business of Apparel Manufacturing and Exports	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Apparel and Clothing	14101	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	Total
National	21	1	22
International	-	-	-

19. Markets served by the entity:

a. Number of locations:

Location	Number
National (No. of States)	2
International (No. of Countries)	50+

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

Exports Contribute 90% of the total turnover.

c. A brief on types of customers:

Our customers are global fashion retailers, wholesalers, and global brands, primarily based in the USA & Europe. These customers source a wide range of readymade garments such as fashion wear, outerwear, and sportswear across multiple geographies for men, women and kids for all seasons.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	4,979	3,742	75%	1,237	25%
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	4,979	3,742	75%	1,237	25%
Workers						
4	Permanent (F)	28,571	4,152	15%	24,419	85%
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	28,571	4,152	15%	24,419	85%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1	Permanent (D)	10	7	70%	3	30%
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	10	7	70%	3	30%
Differently abled Workers						
4	Permanent (F)	37	17	46%	20	54%
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	37	17	46%	20	54%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	4	-	0%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years):

"Percentage for per Annum"

	FY 2023-24 (Turnover in Current FY)			FY 2022-23 (Turnover in Previous FY)			FY 2021-22 (Turnover rate in the year prior to Previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	54%	49%	53%	45%	46%	46%	54%	58%	55%
Permanent Workers	120%	81%	87%	123%	82%	88%	161%	101%	110%

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

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

Sr. 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	All Colour Garments Pvt. Ltd.	Subsidiary	100%	Yes
2	SNS Clothing Pvt. Ltd.	Subsidiary	100%	Yes
3	Vignesh Apparels Pvt. Ltd.	Subsidiary	100%	Yes
4	Gokaldasexports Acharpura Pvt. Ltd.	Subsidiary	100%	Yes
5	Sri Susamyuta Knits Pvt. Ltd.	Subsidiary	100%	Yes
6	Gokaldas Exports FZCO	Subsidiary	100%	No
7	Gokaldas Exports Corporation	Subsidiary	100%	No
8	Nava Apparels LLC-FZ	Subsidiary	100%	No
9	Matrix Design & Industries Pvt. Ltd.	Subsidiary	100%	No
10	Amibros S.A.	Stepdown Subsidiary	100%	No
11	Atraco Logistics Co LLC, Dubai	Stepdown Subsidiary	100%	No
12	Ashton Apparel Manufacturing PLC. Ethiopia	Stepdown Subsidiary	100%	No
13	Ashton Mombasa Apparel EPZ Ltd.	Stepdown Subsidiary	100%	No

VI. CSR Details

24.

- (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes, applicable to Gokaldas Exports Limited on standalone basis
- (ii) Turnover (in ₹): ₹ 2,22,108.59 lakhs
- (iii) Net worth (in ₹): ₹ 89,298.97 lakhs

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 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, The Company has adequate systems and processes for redressing employee grievances. The related documents can be accessed at https://www.gokaldasexports.com/investor-and-shareholder-relations/	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)		NIL	NIL	-	NIL	NIL	-
Shareholders		NIL	NIL	-	10	NIL	-
Employees and workers		4	0	-	NIL	NIL	-
Customers		NIL	NIL	-	NIL	NIL	-
Value Chain Partners		NIL	NIL	-	NIL	NIL	-
Other (please specify)		NIL	NIL	-	NIL	NIL	-

Note: The Company has adequate systems and processes to address the grievances raised by the workers and employees. Policy ensures confidentiality of the complainant and appropriate redressal system. We are implementing measures for continuous improvement and strengthening of grievance redressal mechanisms accessible to all relevant stakeholders.

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

Sr. 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.	Climate Change and Biodiversity	Risk	Prioritizing climate change and biodiversity in the garment manufacturing industry is essential for environmental sustainability, regulatory compliance, consumer trust, risk management, and fostering positive community relationships. The apparel industry is a significant contributor to greenhouse gas emissions, primarily through energy-intensive production processes and extensive use of synthetic materials. By adopting sustainable practices such as energy efficiency, renewable energy sources, and reducing emissions, companies can help combat global warming and contribute to global climate goals. Garment manufacturing can lead to deforestation, habitat destruction, and water pollution, all of which threaten biodiversity. Implementing practices like sustainable sourcing of raw materials, reducing chemical use, and ensuring wastewater treatment can protect local flora and fauna, thereby supporting biodiversity conservation.	<ol style="list-style-type: none"> 1. Adopting latest energy efficient machineries in the areas of production and utilities 2. Continuously Increasing renewable energy sourcing 3. Carrying out tree plantation drives 4. Transitioning towards use of organic chemicals in processing and waterborne inks in printing operations 	Negative
2.	Energy Transition	Opportunity	The energy transition presents a significant opportunity for the industry and aligns with global sustainability goals. Energy transition can enhance energy security and reduce GHG emissions; hence potentially lower energy costs, improving the economic resilience of manufacturing operations. Apparel manufacturing is a significant contributor to global carbon emissions, and transitioning to renewable energy can dramatically lower the industry's carbon footprint. This not only helps combat global warming but also aligns with international climate agreements and targets.	<ol style="list-style-type: none"> 1. Increasing solar energy sourcing and investing in setting up captive solar park 2. Achieved 100% replacement of fossil fuel with biomass in Boiler operations 3. Exploring the possibilities of sourcing Wind energy 	Positive
3.	Water Management	Risk and Opportunity	Water management is a crucial aspect of the garment manufacturing industry due to its significant impact on both operational efficiency and environmental sustainability. With increasing global water scarcity, industries face growing pressure to adopt sustainable practices to optimize water usage and reduce waste. Effective water management is vital for the industry, offering economic benefits, environmental protection, and enhanced sustainability, while also safeguarding against potential operational risks.	<ol style="list-style-type: none"> 1. Implementing measures to reduce fresh water demand in laundry or wet processes 2. Maximising water recycling potential using ZLD systems 3. Installing Low liquor ratio and E-Flow laundry machines which consumes less water, Chemicals and generate low effluents 4. Exploring Rain Water Harvesting potentials in all units owned by the Company 5. Explore the possibilities of using CETP treated water for processing 	Negative
4.	Circularity	Opportunity	The apparel industry ecosystem is responsible for contributing significantly towards climate change, resource intensification and biodiversity loss. Circularity is crucial in mitigating the depletion of finite resources and reducing the environmental footprint of garment production. It also indicates transition from degenerative material life cycle to regenerative life cycle. By adopting circularity practices, the industry can reduce its dependency on virgin resources and significantly minimize textile waste ending up in landfills.	<ol style="list-style-type: none"> 1. Working on improving the design and plotting efficiency for reducing waste during operations 2. Implementing waste segregation at the source and continuously exploring possibilities for upcycling 3. Jointly exploring with customers/ buyers the possibilities of improving use of recycled materials in production 4. Planning to increase sourcing of recycled raw materials (e.g Fabric, Trims. Packaging Materials etc.) 	Positive

26. Overview of the entity's material responsible business conduct issues: (Contd.)

Sr. 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)
5.	Human Capital Development	Opportunity	Human capital development is critical in labor-intensive manufacturing industries, especially where the majority of the workforce is women. Investing in the education, skills, and well-being of employees not only enhances productivity but also fosters a more equitable and sustainable workplace. When workers feel valued and see opportunities for growth, they are more likely to be motivated and committed to their jobs. This is particularly important in labor-intensive industries where the work can be repetitive and demanding. Focusing on the development of female employees can address gender disparities and promote inclusivity.	<ol style="list-style-type: none"> Investing in creating livelihood opportunities for under-privileged and marginalized communities Increasing our efforts in providing safe, secure and inclusive work environment for our workers and employees Continuously focusing on employee well-being and capacity building opportunities Collaborating with external agencies to impart training and skill to communities with an objective of enhancing employability 	Positive
6.	Talent and Skill Management	Risk and Opportunity	Skill development and talent management are essential in labor-intensive apparel manufacturing sector with a predominantly female workforce. For women, who may face additional societal barriers to education and training, targeted programs can bridge skill gaps and empower them to advance within the industry. Providing workers with continuous training in new technologies, processes, and best practices can significantly improve the quality and productivity. A supportive environment that promotes professional development can reduce turnover rates and attract new talent. Effective talent management strategies, such as career development programs, mentorship, and leadership training, can create pathways for employees to advance within the Company.	<ol style="list-style-type: none"> Implementing wide range of skill development programs for workers and employees Incorporating dedicated soft skills and technical skills upliftment for women workers and employees Developing and implementing career progression roadmaps for workers and employees Engaging with workers and employees in addressing attrition and absenteeism Implementing programs to promote women in leadership roles 	Positive
7.	Responsible Sourcing and SCM	Risk and Opportunity	The value chain in the apparel manufacturing industry is complex, multilayered and geographically dispersed. There has been a growing trend and greater demand for eco-friendly material, fair trade practices and transparent supply chain. Responsible sourcing practices are vital due to their significant impact on sustainability, ethical standards, and compliance management. It is critical to ensure that ethical labor practices, safe working conditions, and quality assurance measures are followed by supply chain partners. By adopting responsible sourcing, garment manufacturers can ensure compliance with regulations, and avoid potential disruptions to their supply chain.	<ol style="list-style-type: none"> Started mapping of suppliers and dialogue on issues related to environmental and social performance Developing guidelines on responsible sourcing and supply chain management Initiating traceability and transparency programs across value chain 	Negative
8.	Community Engagement	Opportunity	Community engagement fosters trust, provides valuable local insights, creates beneficial partnerships, and strengthens the social license to operate, ultimately contributing to sustainable and responsible business practices. By demonstrating a commitment to social responsibility and ethical practices, industry can gain the support of local stakeholders, navigating regulatory landscapes and ensuring smooth operations across different locations. Understanding the unique social, cultural, and economic dynamics of each community allows businesses to tailor community development initiatives to better align with local values and expectations. This can enhance the effectiveness of corporate social responsibility (CSR) programs and improve the overall impact of the Company's efforts.	<ol style="list-style-type: none"> Engaging with local communities through CSR initiatives like: <ul style="list-style-type: none"> Enhancing health care facilities Improving infrastructure of education institutions Setting up skill development centers Organizing health camps and community health improvement programs Implementing community development projects focusing on livelihood opportunities, agroforestry, women empowerment 	Positive

26. Overview of the entity's material responsible business conduct issues: (Contd.)

Sr. 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)
9.	Grievance Redressal	Opportunity	Implementing a robust grievance redressal mechanism in a garment manufacturing industry is essential for ensuring a safe, fair, and productive work environment. Such mechanisms ensure that workers and employees have a clear and accessible way to voice their concerns and complaints. This is particularly important for female workers who may face unique challenges such as gender discrimination, harassment, or unequal treatment. Providing a safe and confidential platform for reporting issues helps in addressing and resolving these problems promptly. Appropriate grievance redressal system promotes a culture of respect and trust. When workers and employees know that their concerns would be taken seriously and addressed appropriately, it builds confidence in the management and encourages a more open and communicative workplace. By proactively resolving complaints, companies can retain their workforce, reduce absenteeism, and maintain operational efficiency.	<ol style="list-style-type: none"> 1. Reinforcing existing mechanisms and incorporating technological interventions for wider reach 2. Continuously organizing variety of awareness and sensitization programs for workers and employees 3. Improving counselling efforts with internal and external experts 4. Enhancing dedicated human resources for grievance redressal 	Positive
10.	Health and Safety	Risk	The garment industry often involves various tasks which can pose significant health and safety risks. It is our prime responsibility to provide a healthy and safe workplace for all employees. The manufacturing operations involve physically demanding and repetitive tasks, exposure to chemicals, and operating machinery. It is paramount to implement and ensure strict health and safety standards and provide appropriate protective equipment to prevent accidents and adverse health issues. When employees feel safe and healthy, they are more likely to be engaged and efficient in their work. This is especially important in a labor-intensive industry where the physical and mental well-being of the workforce directly impacts overall productivity and quality of output.	<ol style="list-style-type: none"> 1. Organizing training and awareness on Health and Safety for all workers and employees in a periodic manner 2. Holistically adopting Life and Building Safety (LABS) standards across our facilities 3. Minimising the Hazards and Risks through continual improvement action plans 4. Rolling out reward and recognition program covering all employees 	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9										
Policy & Management Process																				
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y										
		The NGRBC Principles and Core Elements are well covered by various organizational, business operations, corporate governance, suppliers CoC, and human resource management policies.																		
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y										
	c. Web Link of the Policies, if available	www.gokaldasexports.com																		
2	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y										
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y										
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle:	The Company has certifications from the global bodies for sustainability and ESG Standards such as ISO 9001:2018, Higg Index, SLCP, GOTS, GRS, Organic 100 content standard, RCS, BCI, C-TPAT, SCAN and Global Security Verification.																		
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is exploring to achieve net-zero emissions by 2045, carbon neutrality of own operations by 2030, water positivity by 2030, and zero landfill to waste by 2030. To invest 0.5 million person-hour of training (annually) on women empowerment and skill development in FY25.																		
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has achieved significant improvement in environmental and social performance indicators in the financial year. The Company was also able to maintain high HIGG FEM score and SLCP score, which validates our continuous improvement efforts.																		
Governance, leadership and oversight																				
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).	The Company's importance on the ESG is emphasized in the page no. 24 of the annual report.																		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Prabhat Kumar Singh Designation: Executive Director - Whole-Time Director DIN: 08275987																		
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.	Yes. The Company has corporate social responsibility committee of the Board to review the CSR activities. In addition the Company's management who take decisions with regard to social responsibility also considers sustainability related matters suitably.																		
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)									
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action		Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company follows annual review cycle for all policies									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company follows annual review cycle for all policies									

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	The Company's internal team consistently evaluate the effectiveness of policies implemented across the facilities. However, the Company has obtained certifications from international standards such as Higg and SLCP who assess, verify the data accuracy levels and award scores.								
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)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Not applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not applicable								
It is planned to be done in the next financial year (Yes/No)	Not applicable								
Any other reason (please specify)	Not applicable								

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

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

Segment	Total number of training & Awareness Programmes held	Topics/Principles covered under the training & its impact	% age of persons in respective category covered by the awareness programme
Board of Directors	4	The Board of Directors and the Key Management Personnels receive updates on issues related to business strategy, Key Managerial Personnel regulations, corporate governance, sustainability initiatives, CSR and supply chain management.	100
Key Managerial Personnel	4		
Employees other than BOD & KMP	1,151	SST, WCP, SDP, PoSH	100
Workers	6,600	PACE, First Aid, WCP, PoSH, We-Lead, RISE, H&S, STM	50

Note:

SST: Supervisory skill training

WCP: Workplace cooperation program

SDP: Supervisory development program

PACE: Personal advancement and career enhancement

We-Lead: Women Empowerment and Leadership Development Program

RISE: Re-Imagining Industry to Support Equality

H&S: Health and Safety

STM: Sharp Tool Management

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	There are no instances of penalty/Fine/punishment/award/compounding fees/settlement amount paid in proceedings during the year.				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	There are no instances of Imprisonment or punishment against the KMP/Director during the year.			
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	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.

We have adopted zero-tolerance approach to corruption, bribery and fraud. The Company's code of conduct provides (<https://www.gokaldasexports.com/wp-content/uploads/2024/06/Code-of-Conduct.pdf>) sufficient guidance to our employees on anti-bribery and anti-corruption. The Company includes clauses on anti-corruption and anti-bribery appropriately in all its purchase orders and contracts to guide the vendors on ethical business practices.

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

Particulars	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

Particulars	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No complaint received during the current & Previous financial Year			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

The Company did not have any such instances during the year.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	51	26

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are 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	-	-
	b. Number of dealers/distributors to whom sales are made	-	-
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.1%	0.0%
	b. Sales (Sales to related parties/Total Sales)	0.1%	0.0%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total Investments made)	69.1%	5.7%

Leadership Indicators

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

Total number of awareness principles held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

The Company constantly engages with the value chain partners and regularly communicates about Company's Code of Conduct and Business Ethics policies. The Company also makes the value chain partners aware on zero tolerance approach to bribery and corruption. The Company guides the vendors through its purchase orders/contracts on anti-bribery and anti-corruption approaches, ethical business practices, compliance with all national/international laws of the Company and reporting mechanisms in case of violation of code of conduct.

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's Policy on Code of Conduct is applicable to all the officers and Directors on the board. The policy promotes ethical code of conduct, compliances to all the national and international laws & includes suitable guidance on conflict of interests. Company's "code of conduct" provides for reporting mechanisms in case of violation of conflict of interests.

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental & social impacts
R & D	-	-	
CAPEX	32%	39%	Company made regular investments in high energy efficiency equipment in the last 2 years. However, the environmental & social impacts of these initiatives are yet to be measured.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
 The basic raw materials (Fabric and Trims) are purchased mostly from vendors nominated by customers (Global Brands). All nominated vendors are regularly assessed for compliances and voluntary sustainability standards by the buyers with alignment to the globally acceptable specifications. Our Suppliers CoC provisions also supplement the principles of sustainable sourcing.
 - If yes, what percentage of inputs were sourced sustainably?
 8% of the Company's total purchase value for recycle fabric which corresponds to 9.4% in terms of volume.
- 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.

Majority of our final products (garments) are exported to various countries and the Company has no direct control over retailing or reclaiming of products. However, for the pre-consumer production waste generated from our operations, the Company follows regulatory norms defined by the pollution control boards in respect of collection, segregation, storage in separately designated areas for different types of wastes. Accordingly, disposal of these waste is made through authorized vendors.

- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
 Yes. EPR registration has been completed and we are in compliance with the norms.

Leadership Indicators

- 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:

We manufacture a variety of products according to the customer specifications and designs. Designs and raw materials requirement are dynamic and keep on changing in each season as per customer needs. Moreover, we procure raw materials from customer-nominated suppliers. We have started measuring our carbon footprint and exploring ways to initiate LCA studies within the system boundary of "cradle-to-gate" LCA.

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
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NIL

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

Not applicable

Name of the Product/Service	Description of the Risk/Concern	Action Take
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NIL

c. Spending on measures towards well-being of employees and workers

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	1.0%	0.9%

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

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	No. of Employees covered as a % age of total employees	No. of Workers covered as a % age of total workers	Deducted & deposited with the Authority (Y/N/NA)	No. of Employees covered as a % age of total employees	No. of Workers covered as a % age of total workers	Deducted & deposited with the Authority (Y/N/NA)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	42	100	Y	48	100	Y
Others - Please specify	-	-	NA	-	-	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.

The Company is compliant with the requirements of differently abled employees and workers under the Rights of Person 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 Company provides fair and equal opportunity to all the employees and workers irrespective of their race, sex, disabilities etc. in matters relating to job openings, promotions, postings thereby fulfilling non-discriminatory approach in its working.

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	-	-	-	-
Female	42%	80%	15%	50%
Total	42%	80%	15%	50%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has an internal grievances committee consisting of representatives from management and workers/employee. Any complaint is addressed according to the procedure mentioned in the grievance redressal policy. Moreover suggestion boxes, access to Hotline, whistle blower policy provide sufficient mechanisms for redressal of grievances.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total 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 (A)	No. of employees/Workers in respective category who are part of association(s) or Union (B)	% (B/A)
Total Permanent Employees	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

The Company has union but present in certain units. Management engages with union and duly elects works committee to resolve work place concerns.

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	3,742	3,742	100	243	7	3,222	2,061	64	68	2
Female	1,237	1,237	100	73	6	1,072	805	75	219	21
Total	4,979	4,979	100	316	6	4,294	2,866	67	287	7
Workers										
Male	4,152	4,152	100	35	1	3,298	2,034	62	71	2
Female	24,419	24,419	100	771	3	18,832	16,684	89	1,952	11
Total	28,571	28,571	100	806	3	22,130	18,718	86	2,023	9

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,742	2,883	77	3,222	2,322	72
Female	1,237	956	77	1,072	708	67
Total	4,979	3,839	77	4,294	3,030	71
Workers						
Male	4,152	332	8	3,298	208	6
Female	24,419	5,170	21	18,832	6,813	36
Total	28,571	5,502	19.2	22,130	7,021	32

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. Company implements high standards of Health and Safety management as prescribed by some of the global standards. All manufacturing units are independently assessed by authorized/accredited third parties for Health & safety performance and conformance (SLCP/FSLM, LABS, SMETA etc.). The Company has also internally inculcating "Safety First" approach across all its operations and have qualified Health safety officers on site.

- 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 has a safety committee at each of its plant that works on a "Hazard identification and Risk Assessment (HIRA)" framework. The committee consists of employees/workers and management that strives to identify various work-related hazards and remove/mitigate the risks pertaining to these hazards. The committee reviews

the status of identification of hazards/risks and closure status in its monthly meetings.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No).

Yes. Each facility has on-site Safety Officer and any work-related hazards can be raised by the workers. Moreover, the Company's safety committee conducts periodic meetings at each unit for the identification and removal/mitigation of risks in a proactive manner. All the workers are encouraged to provide suggestions to the committee on identification of risks and solutions to remove/mitigate the risks.

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

Yes. All the employees/workers have free access to the ambulance services and doctors at every facility of the Company. All eligible workers are covered under ESIC policy and rest of the employees are covered under Company's Group medical health insurance program.

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

Safety/Incident Number	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.465	0.393
	Workers		
Total recordable work-related injuries	Employees	32	24
	Workers		
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

The Company operates on a principle of "Safety First" approach across all its operations. We have qualified and experienced Safety Officer at every manufacturing unit for implementation of health and safety standards and strive towards sustenance and continual improvement. We have adopted HIRA and JSA tools for determining the potential hazard and risks. Accordingly, we have developed and implemented hierarchy of control methods for minimizing the hazards and risks thereby creating safe and Healthy working environment.

We have robust health and safety procedures for every employee to follow and also have Safety Committee across all our manufacturing units. This committee proactively manages health and safety standards ensuring safe and secured workplace. All units undergo assessment of health and safety standards by independent/accredited Third Parties in compliance with global standards (LABS, SLCP/FSLM, SMETA etc.)

Periodical training is organized for all the workers and supervisors on the potential risks. The workers are encouraged to undergo regular health check-ups to prevent any health-related hazards. Equipment's are checked on a periodical basis to ensure its proper maintenance. Workers involved in civil work are provided suitable PPE and training before deployment. Necessary facilities are provided in order to reduce hazards pertaining to air and noise pollution. The factories are equipped with good fire protection equipment to prevent fire hazards.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	4	0		0	0	
Health & Safety	0	0		0	0	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety Practices	100%
Working conditions	100%

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

The Assessments carried out identifies no significant risk/concerns related to health and safety practices and working conditions.

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).

No. However eligible employees/workmen have been covered under ESI or under group personal accident insurance policies. Compensatory packages is considered on merit basis by management.

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

All our contracts/purchase orders with vendors explicitly spells and lays thrust on business integrity and ethical practices. Our discussions with vendors include compliances in matters pertaining to timely statutory dues deduction and remittance.

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

Particulars	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	-	-	-	-
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

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	NIL
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

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 identified the key stakeholders by defining the Company's scope and activities, analysing internal and external stakeholders, listing down the potential stakeholders based on their influence, interest & impact and establishing appropriate communication channels.

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
Employee & Workers	No	Communicate through emails, events and meetings. In addition, we conduct internal training programs, workshops, appraisals and rewards and recognition programs.	As per planned scheduled	To understand employee career paths, workplace concerns, and other pertinent issues faced by workers, aiming to gain a comprehensive understanding of their experiences.
Customers	No	Meeting with the customers on one-to-one basis through virtual and physical meeting including visits to our manufacturing plant.	Continuous engagement throughout the year	To develop the long-term customer relationships, understand their expectations and meet them.
Government	No	Virtual and Physical Meetings, Conference or Group meetings.	Need Basis	To discuss impact of any new policy implementation, opportunities and challenges faced by the Industry.
Suppliers	No	Meeting with the Suppliers on one-to-one basis through virtual and physical meeting.	Continuous engagement throughout the year	To help them understand the requirements in terms of quality, cost and timelines.
Shareholders	No	Intimation to Exchanges, New paper publication, Emails, results conference call, one-on-one meetings in either virtual or physical, and Annual General Meeting.	As per planned scheduled	To communicate our quarterly or annual financial performance and to address queries on business performance.
Media	No	Interactions through interviews via Television, Print Media, articles, and events.	Need basis	To communicate our financial performance for the quarter and annual year and the general business direction.
Local Community and NGO	No	Periodical interactions with local community leaders, Panchayat members, school teachers and Health care workers.	Need Basis	To communicate our community engagement programs also taking feedback for engagement with the community through social responsibility initiatives.

Gender	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
	Workers									
Permanent										
Male	4,152	756	18	3,396	82	3,298	600	18	2,698	82
Female	24,419	7,889	32	16,530	68	18,832	5,858	31	12,974	70
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

a) Median remuneration/wages

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (₹)	Number	Median remuneration/ salary/wages of respective category (₹)
Board of Directors (includes only VC&MD, WTD and ED)	3	18,33,666	-	-
Key Managerial Personnel (excludes MD and WTD)	2	1,43,583	-	-
Employees other than BOD & KMP	3,737	25,070	1,237	18,816
Workers	4,152	12,220	24,419	11,809

Note:

1. Non-Executive Directors (5 no.) are paid sitting fees only, hence not considered.
2. All the salary/wages furnished above is on a monthly basis.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as a % of total wages	62%	61%

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 has provided various forums to the employees and workers to address the grievances related to human rights issues. The Company has an internal grievances committee consisting of representatives from management and workers/employee. Any complaint is addressed according to the procedure mentioned in the grievance redressal policy. Moreover, suggestion boxes, access to Hotline number and whistle blower policy provide sufficient mechanisms for redressal of grievances.

We are working on reinforcing existing mechanisms and incorporating technological interventions for wider reach and continuously organizing variety of awareness and sensitization programs for workers and employees. Also, enhancing dedicated human resources at all our operation facilities for grievance redressal.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the Year	Pending resolution at the end of the Year	Remarks	Filed during the Year	Pending resolution at the end of the Year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at Work Place	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related Issues	0	0	0	0	0	0

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior in consonance with Code of Conduct.

In line with this commitment the Company's whistle blower policy aims to provide an avenue for Directors/employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistle blowing.

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

Yes. the Company has zero tolerance approach to unethical business practices. Compliances to human rights requirements forms one of the pillars of ethical business practices.

10. 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
Others – please specify	100

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.
Company has not changed or modified existing business processes. However, steps have been considered to reinforce grievance redressal mechanisms.
2. Details of the scope and coverage of any Human rights due-diligence conducted.
Company has not conducted Human rights due-diligence exercise. However, we share the vision of zero violations to human rights in the course of its business process. Social Compliance audits are conducted by authorised third parties (SLCP/FSLM, SMETA) and some of the global brands covers a wide range of Human rights issues within the scope of accessing compliance of internal stakeholders. Corrective measures are initiated and complied on any observations of deviations that might lead to violations of human rights.
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
The Company is compliant with the requirements of differently abled visitors under the Rights of person with Disabilities Act, 2016.
4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	The Company's management as part of its business discussions with the value chain partners includes topics pertaining to compliances. Compliances pertain to and include ethical business practices, sustainability on human rights practices, providing safe and healthy working environment to workers, compliances to various requirements pertaining to labour laws and statutory taxes.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.
No significant risks/concerns have been reported under the assessment.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) TJ	4	2
Total fuel (Biomass) consumption (B) TJ	257	221
Energy consumption through other sources (C) TJ	0	0
Total energy consumed from renewable sources (A+B+C) TJ	261	223
From non-renewable sources		
Total electricity consumption (D) TJ	64	43
Total fuel consumption (E) TJ	15	5
Energy consumption through other sources (F) TJ		
Total energy consumed from non-renewable sources (D+E+F) TJ	79	48
Total energy consumed (A+B+C+D+E+F)	340	271

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.0000000157 TJ/INR	0.0000000122 TJ/INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000000159 TJ/INR	0.0000000132 TJ/INR
Energy intensity in terms of physical output (TJ/shipped piece of garment)	0.00000623	0.00000533

Note: The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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? (Yes/No) 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. The Company's sites/facilities are not identified as designated consumers (DCs) under the PAT scheme of GOI. However, the Company carries out energy saving initiatives on its own.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	215867	260471
(iii) Third party water	104692	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	148591
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	320558	409061
Total volume of water consumption (in kilolitres)	132883	169571
Water intensity (Liter) per rupee of turnover	0.0000061389	0.0000076316
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000062274	0.0000082621
Water intensity in terms of physical output (Water Consumed in Liter/shipped piece of garment)	2.44	3.34

Note: The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third-parties		
- No treatment (CETP and municipal sewage line)	45880	56221
- With treatment – please specify level of Treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilolitres)	45880	56221

Note: The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
- Yes. Company has installed ZLD system at all its wet process units for recycling of waste water thereby reducing the fresh water consumption. Our ZLD system has been designed to recycle more than 92% recovery and recycled water is being Re-used for processes. Our ZLD system comprises of latest membrane technologies and includes Ultra Filtration, Reverse Osmosis and Membrane Bio-reactor (MBR) followed by multiple effect evaporators with Agitated Thin Film Driers (ATFD).
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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	mg/Nm ³	38.4	26.8
Sox	mg/Nm ³	10.1	9.9
Particulate matter (PM)	mg/Nm ³	34.9	45.9
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)	ppm	≤ 0.5	0.31
Hazardous air pollutants (HAP)		-	-
Others		-	-

Note: The assessment has been carried out by an NABL accredited and MOEF certified external agency National Analytical Laboratories and Research Center, Bangalore. The data represents average values of 22 production facilities. The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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	28297	23655
Total Scope 2 emissions (Break-up of Total Scope 2 emissions (Break-up of PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	14455	9575
Total Scope 1 and Scope 2 emissions (MT of CO₂e) per rupee of Turnover		0.0000019751	0.0000014955

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0000020036	0.0000016191
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT of CO₂e) per shipped piece of garment		0.000784	0.000654

Note: The Scope 1 emission data includes biogenic emissions as well. The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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

Company has been consistently investing on latest machineries which are more energy efficient and resulted in substantial GHG reduction. The Company will continue to upgrade machines and utility equipment in coming years with latest technologies which will further help in reducing GHG emissions. Also, Company is investing on sourcing of more renewable energy by investing on group captive solar park.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	154	96
E-waste (B)	1	2
Bio-medical waste (C)	4	8
Construction and demotion waste (D)	0	0
Battery waste (E)	1	1
Radioactive waste (F)	0	0
Other Hazardous waste. (G) (ETP sludge, ATDF Salt, used Oil and Oil soaked cotton waste)	343	326
Other Non-hazardous waste generated (H). (Fabric Waste, Trims waste and packaging material)	4998	4295
Total (A+B + C + D + E + F + G + H)	5501	4728
Waste intensity per rupee of turnover (MT per rupee of Turnover)	0.0000002541	0.0000002128
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000002578	0.0000002304
Waste intensity in terms of physical output (MT per shipped piece of garment)	0.000101	0.000107
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	3612	3557
(ii) Re-used	29	875
(iii) Other recovery operations	0	0
Total	3641	4432

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	26	8
(ii) Landfilling	286	288
(iii) Other disposal operations (food waste for composting and animal feed)	1548	NA
Total	1860	296

Note: The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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.

All the solid waste generated across our operations are managed through pollution control board authorised recyclers. The Company follows regulatory norms defined by the Pollution control boards in respect of collection, segregation, storage in separately designated areas for different types of wastes.

Company has implemented globally recognised and accepted Zero Discharge of Hazardous Chemicals (ZDHC) program across our operations for use non hazardous chemicals.

We also comply with ZDHC Manufacturing Restricted Substance List (MRSL) and brands Restricted Substance Lists (RSL) in our chemical management systems. We have replaced solvent based inks or paints with non-hazardous waterborne paints or inks in our garment printing operations.

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:

The Company does not operate any of its facilities in the 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
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As per the MoEF & CC EIA notification No S.O. 1533 (E) dated September 14, 2006 Section 2(i) Requirements of prior Environmental Clearance (EC) All new projects or activities listed in the Schedule to this notification (Schedule table page no. 10 to 18) the garment industry does not qualify under any category that requires an Environmental Clearance report. The EIA notification specifies certain industrial activities that necessitate a detailed assessment to evaluate their potential environmental impact. Henceforth, the garment manufacturing sector does not require Environmental Clearance.

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 (Yes/No). If not, provide details of all such non-compliances, in the following format:

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

The Company is in compliant with all the prescribed regulations/guidelines under the above laws at all the production facilities.

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
- II. Nature of operations
- III. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	215867	260471
(iii) Third party water	104692	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	148591
Total volume of water withdrawal (in kilolitres)	320558	409061
Total volume of water consumption (in kilolitres)	132883	169571
Water intensity (Liters) per rupee of turnover	0.0000061389	0.0000076316
Water intensity (Water Consumed in Liter/shipped piece of garment)	2.44	3.34
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third-parties		
- No treatment (CETP and municipal sewage line)	45880	56221
- With treatment – please specify level of Treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilolitres)	45880	56221

Note: The Company has engaged Bureau Veritas and Teks Tech Inspection India Private Limited for validation of environmental data as prescribed by HIGG FEM 4.0.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 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	The Company has not assessed Scope 3 emissions
Total Scope 3 emissions per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Details Scope 3 assessment has not been undertaken yet. However, the company is planning to conduct baseline assessment of Scope 3 in alignment with Net Zero ambition.

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.

The Company does not operate any of its facilities in the ecologically sensitive areas.

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 (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of E-flow laundry machines	Installed E-flow technology machine (1:1) in the garment washing process. These machines are operated automatically making machine management and recipe control easier than ever.	Lesser consumption of water, chemicals and savings in energy consumption. Reduction in waste water generation and overall environmental impact.
2	Upgradation of Sewing machines	More than 85% of clutch motors have been replaced with Servo motors in sewing operation across our operations thereby reducing the energy demand.	Conservation of Energy
3	G2-Ozone technology machine	Installed the G2-Ozone technology machine in the garment finishing process. Using air from the atmosphere, G2 technology generates ozone to treat garments by reacting with fiber dyes, giving them the real look of outdoor usage. All of this is accomplished in a zero-discharge process, achieving significant savings of water, energy and chemicals	Pre-Ozonic and Post-Ozonic processes results in cleaner garments of higher quality, achieved without water or chemicals, consume lesser energy. Reduction of overall Environmental impact.

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

The Company has risk management policy <https://www.gokaldasexports.com/wp-content/uploads/2022/08/Policy-on-Risk-Management.pdf> that outlines ways and means to respond each element of business risks and how are such risks impact the business continuity and the going concerns. The Company has instituted emergency preparedness plans in each production location to deal with emergency situations. It also provides response mechanism to deal with hazard & risks and environmental impacts arising from emergency situations. The HR team of factory units impart regular training and share information to the employees to remain aware of the emergency situations. The Company periodically evaluates its annual business plan, assess its infrastructure adequacy, capacity utilization etc. and takes appropriate measures to mitigate risks associated with the business. The Company has risk management committee of the board who periodically reviews the risks measures and advise on the action as deemed necessary.

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.

The Company does not independently carry out formal evaluation of the Environmental impact on value chain activities. However, we expect most of our value chain partners are covered under brand promoted assessment program and are assessed with specific reference to environmental and social impacts.

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

Please refer to the above.

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 a member of 6 chambers/associations. Designated representatives of the Company engage in various dialogues with the associations.

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Apparel Export Promotion Council (AEPC)	National/International
2	Bangalore Chamber of Industry & Commerce (BCIC)	State
3	Confederation Of Indian Industry (CII)	National
4	Garments Exporters & Manufacturers Association (GEMA)	National/International
5	Indian Technical Textile Association (ITTA)	National/International
6	The Clothing Manufacturers Association of India (CMAI)	National/International

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
	The Company has not received any such adverse orders	

Leadership Indicators

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

Sr. No.	Public Policy advocated	Methods resort for such advocacy	Whether Information available in public domain (yes/No)	Frequency Review by Board (Annually/Half Yearly/Quarterly/ Others – Please specify)	Web Link, if available
-	-	-	-	-	-

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 & 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
The Company was not required to undertake any such project during the current or the previous financial year.					

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

Sr. No.	Name of Project for which R & R is ongoing	State	District	No. of affected Projects (PAFs)	% of PAFs covered by R & R	Amounts paid to PAFs in the FY (in ₹)
Not applicable						

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

The Company engages with various stakeholder groups at different levels. The local management team of the production sites regularly interacts with the community representatives and takes their feedbacks. The CSR team facilitates interaction between communities and the senior leadership team to take inputs from the local stakeholders. Community development programs are designed and implemented accordingly. In addition, various informal and formal sessions are conducted with the community to engagement with children, youth, women and community and panchayat representatives.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/small producers	2.7%	1.8%
Directly from within India	74.2%	70.8%

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	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	7%	4%
Semi-urban	3%	2%
Urban	30%	32%
Metropolitan	60%	62%

Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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
	The Company was not required to undertake any such project during the current year or the previous financial year.

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

Company has implemented CSR activities in 03 states covering 09 districts. However, the districts covered are not categorized as aspirational districts as identified by the Government bodies.

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

No. 90 % of Fabric and Trims purchase are mostly from customer (Global Apparel Brands) nominated/qualified sources and hence we do not have any specific policy on sourcing from marginalized/vulnerable groups

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

Not applicable as explained above

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

Not applicable as explained above

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
-	-	-	-	-

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 the 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 per year from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Supported with diagnosis & treatment medical equipment, Ultrasound scan machine and computer systems to BBMP Srirampura Referral Hospital	20,000	> 50%
2	Supported with diagnosis & treatment medical equipment to BBMP Mallasandra maternity hospital	15,000	> 30%
3	Provided Ambulance, medical equipment and drinking water facility to Aradeshahalli Primary Health Centre	600	> 30%
4	Provided ICU cots, ICU monitoring devices, causality tables to Tiptur Government Hospital	3,600	> 50%
5	Provided E-Buggy vehicle, drinking water RO plant and medical equipment to K R Hospital, Mysuru	30,000	> 30%
6	Supported with medical diagnosis & treatment equipment, drinking water facility to Madanapalle govt hospital	15,000	> 50%
7	Provided Keyar DT Max Wireless & Portable Fetal Monitor devices to BBMP medical centres	4,500	> 30%
8	Supported Govt Deaf & Blind school with interactive smart TV's, speech trainer equipment and other school furniture	130	100%
9	Provided Computer lab facility and safe drinking water facility at Govt higher primary school	450	> 80%
10	Provided Computer lab facility, Safe drinking water facility and sewing machines for Skill development at Govt first grade college and installed Rain Water Harvesting system	1,300	> 80%
11	Provided computer lab facility, Safe drinking water facility and furniture at Govt higher primary school	1,800	> 80%
12	Undertook repair and refurbishment of Govt higher primary schools	354	> 80%
13	Constructed new school building consisting of 2 classrooms and provided furniture at Govt High school	120	100%
14	Provided motorised adaptive vehicles to special needy people	5	100%
15	Conducted Blood donation drive across our operations and collected 1107 No's Blood units in single day and handed over to Hospitals	3,321	NA
16	Provided road safety equipment (traffic control barricades) at Tiptur Rural Police station	1,000	NA
17	Provided waste collection vehicle and computer systems to Panchayat	5,000	> 50%
18	Provided goods carrying vehicle to Air Humanitarian homes	600	100%
19	Provided ICU type cots and kitchen appliances to Oldage Home	150	100%
20	Initiated the MHM program (Menstrual Health Management) which includes Period Positivity, Educate, Elevate and Empower women at rural areas	12,000	100%
21	Assessing the potential for community driven climate actions in peri-urban areas of western Ghats	NA	NA
22	Exploring the scope of circular Economy in textile waste for enhancing sustainable development (SDG - 12)	NA	NA
23	Supporting SDG Impact research on Plastic repurposing and Waste Water Application	NA	NA

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 Company's activities are B2B, hence there are minimal interactions with the consumers. However, in respect of retail business, we capture the consumer complaints and feedback in our 2 retail stores in a register which are addressed appropriately.

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

As a Percentage of total turnover	
Environmental and Social parameters relevant to the product	This Information has not been calculated or assessed
Safe and responsible Usage	
Recycling and/or safe disposal	

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

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

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

	Number	Reasons for Recall
Voluntary Recalls	-	Not applicable
Forced Recalls	-	Not applicable

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

The Company has very well-defined cyber policies & procedures covering aspects of data privacy & information security. These policies & procedures protects the Company from unauthorized access to data and equipment ensures data confidentiality at all times. To achieve this purpose, the Company uses proven IT tools with pre-defined security protection. The logs records are reviewed on a regular basis for detection & remediation of unauthorized access. The Company has a well-defined data recovery plan in place to ensure uninterrupted business.

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

No instances have been observed during the last 5 years.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: None
- Percentage of data breaches involving personally identifiable information of customers: NA
- Impact, if any, of the data breaches: None

Leadership Indicators

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

Most of the business is on a B2B basis and hence the organization does not have a formal channel/platform for information on products and services.
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

The product quality and sources of products are well defined by the customers (Global apparel brands). Hence our customers take up the responsibility to educate consumers about safe and responsible usage of products and/or services.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

Not applicable.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not applicable) If yes, provide details in brief.

Not applicable.
5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company works on a B2B business model and hence Not applicable.