

Sportking INDIA LTD.

(Govt. Recognised Four Star Export House)

Regd. & Corporate Office : Vill. Kanech, Near Sahnewal, G.T. Road, Ludhiana-141120 Ph. (0161) 2845456 to 60 Fax : 2845458
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E-mail : sportking@sportking.co.in CIN No. L17122PB1989PLC053162
Website : www.sportking.co.in GST No.: 03AAACS3037Q1ZA

SIL/2024-25/SE

23.07.2024

To BSE Limited Phiroze Jeeheebhoy Towers, Dalal Street, Mumbai-400001	To National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400051
Script Code: 539221	Symbol: SPORTKING

Sub: Business Responsibility and Sustainability Reporting- FY 2023-24

Dear Sir,

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

The Annual Report containing AGM Notice and BRSR is also available on the website of the Company at www.sportking.co.in.

For SPORTKING INDIA LIMITED

LOVLESH VERMA
COMPANY SECRETARY
(ACS: 34171)

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES:

I. Details of the Listed Entity:

1.	Corporate Identity Number	L17122PB1989PLC053162
2.	Name of the Listed Entity	Sportking India Limited
3.	Year of incorporation	1989
4.	Registered office address	Village Kanech, Near Sahnewal, GT Road, Ludhiana-141120
5.	Corporate address	Village Kanech, Near Sahnewal, GT Road, Ludhiana-141120
6.	E-mail	cs@sportking.co.in
7.	Telephone	0161-2845456
8.	Website	www.sportking.co.in
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd National Stock Exchange of India Limited
11.	Paid-up Capital (INR)	19,53,92,000
12.	Name and contact details (telephone, email address) of the person whom may be contacted in case of any queries on the BRSR report	Mr. Lovlesh Verma Company Secretary & Compliance Officer Email Address: cs@sportking.co.in
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).	Disclosures made under this report are on standalone basis.
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

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 of Cotton/ Polyester Cotton Blended Yarn / Synthetic Yarn	100%

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.	Textiles	131	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	3	3 (Offices are at Plant Premises)	3
International	Nil	Nil	Nil

19. Markets served by the entity:
a. Number of locations:

Locations	Number
National (No. of States)	21
International (No. of Countries)	39

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

Exports contribute around 47% of the total turnover of the entity.

c. A brief on types of customers:

In domestic markets, we are selling majority of Product through our dealers. Our exports go to 39 countries. For export of its product, Company is working directly as well as through Agents with the overseas customers.

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)	546	525	96.15%	21	3.85%
2.	Other than Permanent (E)		Nil			
3.	Total employees (D+E)	546	525	96.15%	21	3.85%
WORKERS						
4.	Permanent(F)	5428	2907	53.56%	2521	46.44%
5.	Other than Permanent(G)		Nil			
6.	Total workers (F+G)	5428	2907	53.56%	2521	46.44%

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)	-	-	-	-	-
2.	Other than Permanent(E)	-	-	-	-	-
3.	Total differently abled employees (D+E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	17	15	88.23%	2	11.77%
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F+G)	17	15	88.23%	2	11.77%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	6	2	33.33%
Key Management Personnel*	3	0	0.00%

*Key Managerial Personnel are as defined under section 203(1) of the Companies Act, 2013 (KMP).

The above information pertains only to the Company as at 31st March, 2024.

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.88	10.00	14.70	19.07	5.40	18.56	14.50	17.64	14.61
Permanent Workers	70.53	59.64	65.59	74.52	60.23	68.32	75.15	57.84	67.79

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)
	Nil	N.A.	Nil	N.A.

VI. CSR Details:
24.

(i)	Whether CSR is applicable as per section 135 of Companies Act,2013	Yes
(ii)	Turnover(in Rs.)	237714.19 Lakhs
(iii)	Net worth (in Rs.)	90258.67 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)	2023-24			2022-23		
		Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks	Number of Complaints filed During the year	Number pending resolution at close of the year	Remarks
Communities	The Company has framed Whistle Blower Policy facilitating better Corporate Governance practices which ultimately benefit all the stakeholder. Company has Standard operating procedure in place to resolve the grievances. The Whistle Blower policy is available at the Company's website at https://sportking.co.in/wp-content/uploads/2022/07/Whistle-Blower-Policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes, the complaints are received by mail and forwarded to the respective departments meant to solve. The Whistle Blower policy is available at the Company's website at https://sportking.co.in/wp-content/uploads/2022/07/Whistle-Blower-Policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web – link for grievance redress policy)	2023-24			2022-23		
		Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks	Number of Complaints filed During the year	Number pending resolution at close of the year	Remarks
Shareholders	Yes. Company's Registrar & Transfer Agent, M/s. Beetal Financial & Computer Services Pvt Ltd., looks after all the grievances/enquiries/queries of Shareholders/Investors. There is a dedicated e-mail address of the Company viz cs@sportking.co.in for escalating unresolved investor grievances. The Shareholder has option to raise their concern through SMART ODR Portal https://smartodr.in/login or through SCORES Portal https://scores.sebi.gov.in/ Further Shareholder can reach out at https://sportking.co.in/investor-relations/ for any grievance redressal.	8	Nil	Fully Resolved	23	Nil	Fully Resolved
Employees and workers	Yes, the grievance of the employees and workers are redressed through emails, or open forum meetings. The Whistle Blower policy is available at the Company's website at https://sportking.co.in/wp-content/uploads/2022/07/Whistle-Blower-Policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes. Customers address their grievances through e-mail on rashimjindal@sportking.co.in or quick contact placed on Company's website: www.sportking.co.in	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	Yes. Value Chain Partners can raise their grievances by writing to the concerned functional head or location head. The same is attended promptly by the concerned head. The Whistle Blower policy is available at the Company's website at https://sportking.co.in/wp-content/uploads/2022/07/Whistle-Blower-Policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	NA	Nil	Nil	Nil	Nil	Nil	Nil

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

The 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 under:

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.	Emissions and Energy	Opportunity	In FY 2023-24 the Company had successfully commissioned 15.31 MW Rooftop Solar Power Plant at its Bathinda (10.24 MW) / Ludhiana (5.07 MW) taking the aggregate capacity of Solar to 25.51 MW. Adopting renewable energy sources such as solar power can resulting in cost savings and reductions in greenhouse gas emissions.	NA	Positive Implications
2.	Responsible corporate governance	Opportunity	Strong, independent and diverse Board of company is committed to defining and practicing the highest level of Corporate Governance	NA	Positive Implications
3.	Product Quality and Safety	Risk and Opportunity	Better quality products that are safe to use and also safeguards the Company for quality and safety claims	The in-house quality inspection ensures that all the products delivered are of the highest quality.	Negative Implications
4.	Supply of Good quality raw cotton at reasonable prices.	Risk and Opportunity	The raw cotton is the main raw material for the manufacturing of yarns but it is dependent on the forces of nature i.e. Monsoon. Any change in the monsoon may impact the cotton crop, prices as well as the farming community.	We have a dedicated cotton team to monitor availability of exclusive its availability and its price fluctuations. The personnel at the cotton growing areas and their prudent & pragmatic cotton procurement strategies enable us to access quality cotton Also Strategic Purchases along with Import the raw cotton from the overseas countries as per requirement.	Both Positive and Negative Implications
5.	Environmental Footprint-Water Management	Risk	Water forms an indispensable part of company operations as well as the Community. Due to climate change, we may face an increase in extreme weather events, leading to resource shortages from drought-like situations and extreme heat wave.	Employee education for saving water and making efficient use of water in unit. Effluent Treatment plant (ETP) and Sewage Treatment Plant Rainwater harvesting at all plant.	Positive Implications
6.	Occupational Health & Safety	Risk	Providing a safe and healthy workplace to all employees and workers is a prerequisite for productivity and organisational growth.	Company ensures that their operations are conducted keeping in mind the safety and well-being of their employees	Positive Implications

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	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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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	<p>P1: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf</p> <p>https://sportking.co.in/pdf/Related-Party-Transaction-Policy.pdf</p> <p>https://sportking.co.in/wp-content/uploads/2022/07/Whistle-Blower-Policy.pdf</p> <p>P2 : https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>P3: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf</p> <p>P4: https://sportking.co.in/wp-content/uploads/2022/07/CSR-Policy.pdf</p> <p>https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf</p> <p>P5: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>P6: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>P7: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>P8: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p> <p>https://sportking.co.in/wp-content/uploads/2022/07/CSR-Policy.pdf</p> <p>P9: https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf</p>								
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

<p>4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g.SA8000,OHSAS,ISO,BIS) adopted by your entity and mapped to each principle.</p>	<ul style="list-style-type: none"> • Recycled Claim Standard 2.0 (RCS2.0) • Fairtrade Certificate • Global Recycled Standard (4.0) • GLOBAL ORGANIC TEXTILE STANDARD 6.0 (GOTS6.0) • ORGANIC CONTENT STANDARD 3.0 (OCS3.0) • OEKO-TEX STANDARD 100 • ISO 9000:2015 • CMA Certificate • Higg Index Certificate 																																								
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>Though not set any such specific commitment goals, we continue to adhere all the guiding principles.</p>																																								
<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>																																									
<p>Governance, leadership and oversight</p>																																									
<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):</p> <p>We are dedicated to promoting community efforts that drive improvements in rural development and women empowerment We prioritize the conservation of natural resources and improving operational efficiencies to minimize our environmental footprint. We aim to build resilience in our business and among our stakeholders, and we monitor our activities and their environmental and social impacts to ensure that we create value for all stakeholders.</p>																																									
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p>	<p>Name: Mr. Munish Avasthi Designation: Chairman and Managing Director DIN: 00442425</p>																																								
<p>9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.</p>	<p>Yes, The Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.</p>																																								
<p>10.Details of Review of NGRBCs by the Company:</p>																																									
<p>Subject for Review</p>	<p>Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee</p> <p>Frequency(Annually/Half yearly/ Quarterly/ Any other – please specify)</p>																																								
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P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P																						
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	1	2																						
<p>Performance against above policies and follow up action</p>	<p>All the policies are reviewed periodically or on a need basis by department heads, business heads, senior management personnel/ respective committees and placed before the Board of Directors as and when required. In the assessment, the efficacy of these policies is also reviewed and necessary changes to policies and procedures are implemented.</p>																																								
<p>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</p>	<p>The Board of Directors reviews the Statutory Compliances on applicable laws.</p>																																								
<p>11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).If yes, provide name of the agency.</p>	<table border="1"> <tr> <td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>9</td> </tr> </table> <p>No</p>	P	P	P	P	P	P	P	P	P	P	1	2	3	4	5	6	7	8	9	9																				
P	P	P	P	P	P	P	P	P	P																																
1	2	3	4	5	6	7	8	9	9																																
<p>12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: Not Applicable</p>																																									
<p>Questions</p>	<table border="1"> <tr> <td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>9</td> </tr> </table>	P	P	P	P	P	P	P	P	P	P	1	2	3	4	5	6	7	8	9	9																				
P	P	P	P	P	P	P	P	P	P																																
1	2	3	4	5	6	7	8	9	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)	

SECTIONC: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

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 hold	Topics/Principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	Familiarization was provided on various topics related Textile Industry Scenario, corporate governance, regulatory changes, economic development, and other various market scenarios.	100%
Key Managerial Personnel	1	The KMP participated in sessions on the Company’s Code of Conduct, business ethics, workplace conduct, and law and compliance.	100%
Employees other than BOD and KMPs	449	The Employee was given sessions on Creating a safe work environment (POSH), Conservation of Water & Energy, Various benefits of social security schemes and General policies of the company.	98%
Workers	453	The Workers were given sessions on Training On Operation of Machinery and equipment's , Creating a safe work environment (POSH), Fire & Safety, Mock Drill Waste Handling Training Programme, Various benefits of social security schemes, Work Ethics and Various training session like No child labour, No bribery, No discrimination etc	97%

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	Brief of the Case	Brief of the Case	Has an appeal been preferred?(Yes/No)
Penalty/Fine	Nil				
Settlement	Nil				
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	Nil				
Punishment					

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

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 Whistle Blower Policy available at the Company's website at <https://sportking.co.in/wp-content/uploads/2022/07/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:**

No such action taken during the FY 2023-24 and 2022-23.

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
No. of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
No. of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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:**

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	13	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	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	29.05	29.20
	b. Number of dealers / distributors to whom sales are made	20	17
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	96.09	97.51
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases) (%)	0.27	0.34
	b. Sales (Sales to related parties / Total Sales) (%)	0.46	0.77
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances) (%)	NA	NA
	d. Investments (Investments in related parties / Total Investments made) (%)	NA	NA

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

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

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. We have Related Party Transactions (RPT) and has also formulated a policy for determining the RPT and the details of such policies for dealing with RPT is available at the Company's website at <https://sportking.co.in/pdf/Related-Party-Transaction-Policy.pdf>. There were no materially significant related party transactions between Company and the Directors, Promoters, Key Managerial Personnel, and other designated persons which may have a potential conflict with the interest of the company at large. We have obtained all Prior approval for all the related party transactions from the Audit Committee of the Board. Further Company has a Code of Conduct for the board members and senior management. The Code of Conduct captures the potential areas where a conflict of interest can arise and the reporting mechanism for the same. The board members and senior management submit an annual declaration to the secretarial team stating that they have duly complied with the Code of Conduct. The Policy on code of conduct is available at the Company's website at <https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf>.

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.

Category	FY 2024	FY 2023	Details of improvements in environmental and social impacts
R&D	R & D process done at Units are for process improvement. There is no R&D investment made in the area to improve the environmental and social impacts of product and processes.		
Capex	7.05%	7.13%	Meeting about 13-14% of our power requirement through Installation of Solar would further strengthen our green power

2. a. Does the entity have procedures in place for sustainable sourcing?

We have a dedicated raw cotton department to monitor raw cotton availability and its price fluctuations. Our cotton selector visit different cotton growing areas and their strategies enable us to help in procurement of better / sustainable cotton.

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

Our major raw material is cotton for which we use the best quality cotton as per buyer's requirement, Further we procure sustainable/organic cotton about 28% from certified vendors who are compliant with social and environmental standards.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

a. Plastics (including packaging): We collaborate with certified recyclers approved by the State Pollution Control Board (SPCB) and the Central Pollution Control Board (CPCB).

b. E-waste: For the disposal of E-waste, we partner with and authorized CPCB / SPCB vendors.

c. Hazardous waste: The hazardous waste generated from our operations is disposed through authorized CPCB/SPCB vendor per the compliance.

d. Other waste: For waste materials that do not fall into the above categories, we evaluate the possibility of recycling or reusing them within our production processes before sending it for disposal.

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

Yes, Extended Producer Responsibility (EPR) norms are applicable to our entity's activities, and we adhere to these regulations as mandated by the Central pollution control boards.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?

No Life Cycle Assessment has been carried out for any product of the Company.

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

Not Applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Not Applicable

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

Not Applicable

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

Not Applicable

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	525	525	100%	525	100%	NA	NA	NA	NA	0	0
Female	21	21	100%	21	100%	21	100%	NA	NA	21	100
Total	546	546	100%	546	100%	21	4%	NA	NA	21	4%
Other than Permanent Employees											
Male	Nil										
Female	Nil										
Total	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	2907	2907	100%	2907	100%	0	0.00	0	0	0	0
Female	2521	2521	100%	2521	100%	2521	100%	0	0	2521	100%
Total	5428	5428	100%	5428	100%	2521	46%	0	0%	2521	46%
Other than Permanent Workers											
Male	Nil										
Female	Nil										
Total	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	0.20	0.17

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	NA	100%	100%	NA
ESI	38.11%	98.27%	Y	66.67%	99.35%	Y

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 is being taken by the entity in this regard:

All the premises / offices of the entity are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

At Sportking, we believe in providing equal opportunities to all individuals. We do not discriminate against employees, associates, or job applicants based on characteristics such as age, race, colour, religion or creed, sex (including pregnancy), marital status, military or veteran status, disability (mental or physical), national or ethnic origin, citizenship status, social origin (including caste), gender identity or expression, sexual orientation, protected genetic information, or any other characteristic protected by law. Our Code of Business Conduct and Ethics emphasize our commitment to no discrimination based on race, gender, religion, caste, creed, age, disability, national origins or such other factors. The Policy on Code of Business Ethics is available at the Company's website at <https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

Female employees are covered under ESI and they can avail maternity leave and benefits as per ESI rules.

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	<ul style="list-style-type: none"> The Company has established a transparent & impartial complaint resolution process with the goal of addressing concerns as quickly as possible & in compliance with the law. There has been a Code of Conduct for Workers which provides ways for assessing, investigating & reporting of complaints
Other than Permanent Workers	Yes	
Permanent Employees	Yes	<ul style="list-style-type: none"> Company's HR department has mechanisms in place to address employee grievances. The HR department is accessible both at the office and factory sites, and they proactively listen to all employees and workers feedback and issues and work towards resolution. For Employees, the Company has a vigil mechanism to deal with instance of fraud and mismanagement; if any. The Vigil Mechanism ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern.
Other than Permanent Employees	Yes	

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 (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	-	-	-	-	-	-

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 up gradation		Total (D)	On Health and safety measures		On Skill up gradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	525	-	-	525	100%	496	-	-	496	100%
Female	21	-	-	21	100%	19	-	-	19	100%
Total	546	-	-	546	100%	515	-	-	515	100%
Workers										
Male	2907	2907	100%	2907	100%	2869	2869	100%	2869	100%
Female	2521	2521	100%	2521	100%	2271	2271	100%	2271	100%
Total	5428	5428	100%	5428	100%	5140	5140	100%	5140	100%

Note: The above data did not include Apprentice/Trainee.

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 (A)	No. (B)	% (B / A)
Employees						
Male	525	525	100%	496	496	100%
Female	21	21	100%	19	19	100%
Total	546	546	100%	515	515	100%
Workers						
Male	2907	2907	100%	2869	2869	100%
Female	2521	2521	100%	2271	2271	100%
Total	5428	5428	100%	5140	5140	100%

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, we have implemented unit wise occupational health and safety management system which committed to fostering a safe and healthy work environment by minimising the likelihood of accidents, injuries, and health concerns. The Company complies with all applicable laws and regulations regarding workplace safety. Company prioritises the health and safety of its employees whilst at work. We strive to create a positive workplace where all employees feel safe. We believe that employees can perform at their best and contribute effectively to the Company's success only in such an environment.

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

Hazard identification is a continual process that is conducted on a regular basis by the HR and Operations teams. The Operations team is responsible for identifying work related hazards and assessing risks on a continuous basis at the site. The Company also collaborates with key stakeholders to understand and review existing operating procedures, identify gaps, and provide control-focused recommendations to help define management action plans, including roles and implementation dates.

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

Yes. Workers/Employees from lower to higher hierarchy can at any time report genuine concerns to management. The company investigate and takes necessary corrective actions so that such incident could be eliminated.

- d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services?**

Yes

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 always make efforts to provide a safe, productive and positive environment for employees/workers. The Company has also taken several measures to prevent and mitigate significant occupational health & safety impacts which are given hereunder:

- Provision and maintenance of fire detection, alarm and suppression systems.
- Regular site review, inspections and audits to assess safety preparedness.
- Employee engagement campaigns on health & safety topics such as fire safety, road safety, emergency evacuation etc.
- Regular meetings and training, educating workers and employees regarding safety and healthy workplace.

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	Nil	Nil
Health & Safety	Nil	Nil	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%

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

No significant risks or incident had occurred.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees- Yes

(B) Workers - Yes

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

The Company timely discuss with the value chain partners with regard to timely deduction and deposit of statutory dues with the Authority as per applicable laws, rules and regulations. In case of any difficulty by the value chain partner, they can approach the Company for help.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil		No high consequence of work related injuries	
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, we offer assistance programs to support our retired employees during their transition, often engaging them as short-term consultants if they desire and when their expertise is needed.

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	Nil

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 has mapped its internal as well as external stakeholders to deepen its insights into their needs and expectations and to develop sustainable strategies for the short, medium and long term. Key stakeholders of the Company are Shareholders/ Investors, Government and Regulators, Employees, Customers, Bankers/ Financial Institutions and Suppliers. The given stakeholder groups have the immediate impact on the operations and working of the company.

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/ Workers	No	Inter Office Memo, one-to-one counselling, training programmes, Emails, Meetings.	Ongoing	To boost the morale and to motivate them and to convey any information required to convey.
Vendors		Vendor Meetings, Calls, emails, seminars, exhibitions.	Ongoing	To develop stronger relationship with the Vendors and to ensure regular supply of material in time.
Customers		Website, Email, Customer visits, Calls, Surveys, official communication channels.	As per the Requirement on need to know basis.	To understand Customers Preferences and attitude towards the Products.
Govt Regulators		Email, E-Filings, Newspaper, Advertisements, Websites, Office Visits.	As and when required during the course of the Business.	To maintain Statutory records, to resolve issues, if any and to focus on Education, Employability and Entrepreneurship.
Shareholder & Investors		Annual General Meetings, Email, E-Filings, Newspaper, Advertisements, Website, Meetings and Annual Reports.	As per the Requirement of laws and regulations and ongoing	Understanding investors expectations and resolving concerns relating to Company and its services/ products.
Bankers & Financial Ins.		Website, Email, Consortium Meetings, One to one Meetings, Letters and routine reporting's .	Ongoing	To avail loans and finance from them and to sanction any other facility.

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

Risk Management Committee is responsible for the internal and external ESG related risks. Additionally, the Committee ensures the implementation of appropriate methodologies, processes, and systems to monitor and evaluate ESG risks and to keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken.

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

Yes, stakeholder consultation plays a pivotal role in the identification and management of environmental and social topics. By engaging with our stakeholders, including customers, dealers, suppliers, investors, employees, communities, industry associations, and regulatory bodies, we discuss the key concerns of the stakeholders. This collaborative approach ensures that the stakeholder perspectives and concerns are considered in our business decisions making our policies and activities more aligned with sustainable practices.

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

We firmly believe in empowering and improving the lives of not only our employees but also the communities within which we operate. We are committed to addressing the concerns of vulnerable and marginalized groups through targeted CSR initiatives.

PRINCIPLE 5: Businesses should respect and promote human rights.

The Company's continuous endeavour is to provide a safe, productive and positive environment for our employees that are free from any form of discrimination, including but not limited to sexual harassment. The Company always support the human rights.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policies 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	546	546	100%	515	515	100%
Other than Permanent	Nil					
Total Employees	546	546	100%	515	515	100%
Workers						
Permanent	5428	5428	100%	5140	5140	100%
Other than permanent	Nil					
Total Workers	5428	5428	100%	5140	5140	100%

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	546	32	5.86%	514	94.14%	515	97	18.83%	418	81.17%
Male	525	28	5.33%	497	94.67%	496	93	18.75%	403	81.25%
Female	21	4	19.05%	17	80.95%	19	4	21.05%	15	78.95%
Other than Permanent	Nil									
Male	Nil									
Female	Nil									
Workers										
Permanent	5428	4205	77.47%	1223	22.53%	5140	3976	77.35%	1164	22.65%
Male	2907	1817	62.50%	1090	37.50%	2869	1799	62.70%	1070	37.30%
Female	2521	2388	94.72%	133	5.28%	2271	2177	95.86%	94	4.14%
Other than Permanent	Nil									
Male	Nil									
Female	Nil									

3. Details of remuneration/salary/wages,

- **Median remuneration / wages:**

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors(BOD)- Independent Director	2	40000	1	20000
Key Managerial Personnel*	4	2898553	0	NA
Employees other than BOD and KMP	521	306600	21	213600
Workers	2907	128856	2521	128856

*KMP Remuneration includes Managing Director, Wholetime Director, Chief Financial Officer and Company Secretary.

- **Gross wages paid to females as % 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 % of total wages	26.12	29.19

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, the Human Resources (HR) function acts as a focal point addressing human rights impacts and issues arising from our operations. We encourage our employees and workers to report violations of human rights.

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

Company has established Business Ethics Policy which acts as guidance mechanism to address grievances related to human rights issues and other internal grievances. Employees and workers are encouraged to directly reach out to the Human Resource team regarding any concerns or grievances related to human rights issues. Company has implemented a Whistle-Blower policy, which is designed to encourage employees, workers, and other stakeholders to report any human rights violations or concerns without fear of retaliation. This policy ensures confidentiality and provides the necessary safeguards for whistle-blowers, creating a secure channel for voicing concerns. Further, the employees and workers can report their grievances through the suggestion box. These initiatives foster a workplace that ensures the well-being and dignity of our employees.

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

	FY 2023-24			FY 2022-23		
	Filed during the Year	Pending Resolution at the end of the Year	Remarks	Filed during the Year	Pending Resolution at the end of the Year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

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

We have specifically set up an Internal Compliance committee which looks after the instances of harassment and discrimination at the work place. There were no complaints received from our workers.

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

Yes

10. Assessments for the year:

	% 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.

No significant risks / concerns arose.

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

There were no instances of human rights violations, and as a result, no business processes were modified.

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

No specific human rights due diligence is conducted.

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?

All the premises/ offices of the entity are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons 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
Sexual harassment	-
Discrimination at workplace	-
Child labour	-
Forced Labour/ Involuntary Labour	-
Wages	-
Others-please specify	-

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

Not Applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment:
Essential Indicators
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24	FY 2022-23
From renewable sources (GJ)		
Total electricity consumption(A)	87669	37772
Total fuel consumption(B)	-	-
Energy consumption through Other sources(C)	-	-
Total energy consumed from renewable sources (A+B+C)	87669	37772
From non-renewable sources (GJ)		
Total electricity consumption(D)	861418	707057
Total fuel consumption(E)	355	333
Energy consumption through Other sources(F)	-	-
Total energy consumed from non- renewable sources (D+E+F)	861773	707390
Total energy consumed (GJ) (A+B+C+D+E+F)	949442	745162
Energy intensity per rupee of turnover (Total energy consumption in Units/turnover in rupees)	0.01	0.01
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

Yes

Unit Name	PAT Cycle	Year	Assessment TOE	Target TOE	Achieved TOE
Ludhiana-Village kanech	VII	2022-23 to 2024-25	0.4427	0.4251	PAT Cycle is under execution
Bathinda-Village Jida	VII	2022-23 to 2024-25	0.3700	0.36577	PAT Cycle is under execution

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 kilo litres)		
(i) Surface water	NA	NA
(ii) Ground water (including STP)	5,50,190	5,11,943
(iii) Third party water	NA	NA
(iv) Seawater/desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilo litres) (i+ii+iii+iv+v)	5,50,190	5,11,943
Total volume of water consumption (in kilo litres)	5,50,190	5,11,943
Water intensity per rupee of turnover (Water consumed/turnover)	0.00	0.00
Water intensity (optional)- the Relevant metric may be selected by the entity	NA	NA

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

Independent testing has been carried out for treated water/ ground water by Punjab Pollution Control Board.

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	Not applicable	Not applicable
-No treatment		
-With treatment - please specify level of treatment		
(ii) To Groundwater	Not applicable	Not applicable
-No treatment		
-With treatment - please specify level of treatment		
(iii) To Seawater	Not applicable	Not applicable
-No treatment		
-With treatment - please specify level of treatment		
(iv) Sent to third - parties	Not applicable	Not applicable
-No treatment		
-With treatment - please specify level of treatment		
v) Others	Not applicable	Not applicable
-No treatment		
-With treatment - please specify level of treatment		
Total water discharged (in kilolitres)	Not applicable	Not applicable

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

Currently, none of our facilities are a Zero Liquid Discharge site. However, we have implemented wastewater purification systems across all our manufacturing sites to maintain the quality of discharged wastewater within the permissible limits set by CPCB or the SPCBs.

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	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic Pollutants (POP)	NA	NA	NA
Volatile organic Compounds (VOC)	NA	NA	NA
Hazardous air Pollutants (HAP)	NA	NA	NA
Others—please specify	NA	NA	NA

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

7. Provide details of green house gas emissions (Scope1 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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
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)	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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

Yes. In FY 2023-24 the Company had successfully commissioned 15.31 MW Rooftop Solar Power Plant at its Bathinda (10.24 MW) / Ludhiana (5.07 MW) taking the aggregate capacity of Solar to 25.51 MW. Adopting renewable energy sources such as solar power can result in cost savings and reductions in greenhouse gas emissions.

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)	0.51	NA
E-waste (B)	1.46	2.77
Bio-medical waste(C)	NA	NA
Construction and demolition waste(D)	NA	NA
Battery waste(E)	NA	NA
Radio active waste(F)	NA	NA
Other Hazardous waste. Please specify, if any.(G)	0.55	1.45
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total(A+B+C+D+E+F+G +H)	2.52	4.22

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.00	0.00
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) –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	2.52	4.22
Total	2.52	4.22

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

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.

In any industry, effective waste management and minimisation should be a priority ensuring that the wastes generated from operations pose no adverse impact on human and environmental health. Our sites comply with all applicable health, safety and environmental requirements, and we ensure waste materials are sent for disposal in the most sustainable manner. Our waste management approach continues to evolve as we improve identification and accounting of our waste.

Further to manage any wastes, we follow industry best practices, including segregation, recycling and responsible disposal methods. Our goal is to minimize environmental impact, promote sustainability, and comply with relevant regulations governing waste management.

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:

Not Applicable

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

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

The Company strictly adheres to all relevant environmental laws, regulations, and guidelines in India, ensuring full compliance. Further consent to Operate taken Under Punjab Pollution Control Board for all Units.

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.

5 Chambers/Associations.

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

Sr. No.	Name of the trade and industry chambers/association	Reach of trade and industry chambers/ associations (State/ National)
1.	Federation of Indian Export Organizations (FIEO)	National
2.	Confederation of Indian Industry [CII]	National
3.	The Cotton Textiles Export Promotion Council (TEXPROCIL)	National
4.	The Synthetic and Rayon Textiles Export Promotion Council (SRTEPC)	National
5.	Northern India Textile Mill's Association (NITMA)	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
-	-	-

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly /Others –please specify)	Web Link, if available
-	-	-	-	-	-

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development:

The Company has put in place Policy on Corporate Social Responsibility to guide its efforts on CSR initiatives that contribute to inclusive growth and equitable development. The Company's CSR Policy outlines the Company's philosophy & the mechanism for undertaking socially useful programmes for welfare & sustainable development of the community at large as part of its duties as a responsible corporate citizen. The Policy on Corporate Social Responsibility (CSR) is available at the Company's website at <https://sportking.co.in/wp-content/uploads/2022/07/CSR-Policy.pdf>.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. **Provide information on project(s) for which on-going 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 on-going	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Management has instructed / given mandate the respective plant heads to address any community related grievances and take appropriate action.

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 the district and neighbouring districts	3.00%	0.56%

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	FY 2022-23
Rural	67.80	63.80
Semi-urban	16.73	18.87
Urban	12.20	13.90
Metropolitan	3.28	3.43

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
Nil	NA

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

Not Applicable as no CSR projects were undertaken in designated aspirational districts as identified by government bodies

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

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?

The company does not have any preferential procurement policy at present.

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

Not Applicable

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

Not Applicable.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable, no benefits derived and shared from the intellectual properties owned or acquired

S. 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.

Not Applicable

Name of authority	Brief of the Case	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Health care Support	Public at large	The beneficiaries of Company's CSR Programs and projects are from all sections of the society in our area of influence.
2.	Rural Development		
3.	Eradication of poverty		

For details refer to Annexure to Director's Report 2023-24 (Annual Report on Corporate Social Responsibilities (CSR) Activities for Financial Year 2023-24)

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.

We have put in place a system to address customer complaints promptly and effectively, managed by a devoted team. To ensure seamless user experience, a thorough procedure to resolve complaints has been formulated. If customers express issues quality of materials upon delivery, these are meticulously evaluated by our marketing and quality departments.

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

Particular	as a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending Resolution at end of year		Received during the Year	Pending Resolution at end of year	
Data Privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary Calls		No such case reported
Forced calls		

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

Yes. The Risk management Policy is available on the Company's website <https://sportking.co.in/wp-content/uploads/2022/07/Risk-Management-Policy.pdf>.

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

No such incident related to the mentioned topic has been reported.

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

Leadership Indicators

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

The information on Company's products can be accessed through Company's websites i.e. www.sportking.co.in.

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

The company display safety and responsible usage of products on carton boxes. Also we regular interact with our customers on the quality and safety of our products, as well as their appropriate use.

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

Not Applicable

4. a. 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.

The company display only mandated product information on carton boxes.

b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes

By the order of the Board
For Sportking India Limited

Place: Ludhiana
Date: 20.07.2024

Munish Avasthi
Chairman & Managing Director
DIN: 00442425