

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Section A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L17299WB1985PLC038517
2.	Name of the Listed Entity	Rupa & Company Limited
3.	Year of Incorporation	1985
4.	Registered office address	1, Ho Chi Minh Sarani, Metro Tower, 8th Floor, Kolkata -700071
5.	Corporate address	1, Ho Chi Minh Sarani, Metro Tower, 8th Floor, Kolkata -700071
6.	E-mail	investors@rupa.co.in
7.	Telephone	033-4057 3100
8.	Website	https://rupa.co.in/
9.	Financial year for which reporting is being done	2022-23
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 795.25 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	Manish Agrawal Designation: Company Secretary & Compliance Officer E-Mail: investors@rupa.co.in Telephone: 033-4057 3100
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis

II. Products/services

14. 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 and sale of hosiery goods and related services	Manufacturing and sale of hosiery product and providing related services.	100%

15. 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.	Hosiery products	14309	97.58%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	4	7	11
International	0	0	0

The Company has a subsidiary based out of Bangladesh. However, it is yet to be operational.

17. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	27 States and 3 Union Territories
International (No. of Countries)	14

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

Exports contributed to around 3.71% of our total revenue.

c. A brief on types of customers

Rupa caters to the requirement of individual customers through various channels including general trade and modern trade (including large format stores, multi-brand outlets, exclusive brand outlets and e-commerce). The Company also provides contract manufacturing services and processing services to few clients.

IV. Employees

18. 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)	778	698	89.72%	80	10.28%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	778	698	89.72%	80	10.28%
Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	1505	1338	89%	167	11%
6.	Total workers (F + G)	1505	1338	89%	167	11%

b. Differently abled employees & workers

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

19. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	14	1	7.14%
Key Management Personnel (excludes Directors already covered above)	2	0	0%

20. Turnover rate for permanent employees

	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	37%	51%	38%*	17%	20%	17%	11%	20%	12%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

* Due to operational changes in the organization

V. Holding, subsidiary and associate companies (including joint venture)
21. (a) Name of the holding / subsidiary / associate companies / joint ventures (A) –

Name of the holding / subsidiary / associate companies / joint ventures	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)
Euro Fashion Inners International Private Limited	Wholly-owned Subsidiary	100%	No
Imoogi Fashions Private Limited	Wholly-owned Subsidiary	100%	No
Oban Fashions Private Limited	Wholly-owned Subsidiary	100%	No
Rupa Fashions Private Limited	Wholly-owned Subsidiary	100%	No
Rupa Bangladesh Private Limited	Wholly-owned Subsidiary	100%	No

VI. CSR details

22.

- i. **Whether CSR is applicable as per Section 135 of Companies Act, 2013:** Yes
- ii. **Turnover:** ₹ 1,11,744.01 Lakhs
- iii. **Net worth:** ₹ 90,695.23 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanisms in Place (Yes/No)	FY 2022-23			FY 2021-22		
		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	0	0	-	0	0	-
Investors (other than shareholder)	Yes	0	0	-	0	0	-
Shareholder	Yes	1	0	-	1	0	-
Employees & Workers	Yes	0	0	-	0	0	-
Customers	Yes	18	0	-	25	0	-
Value Chain Partner	Yes	0	0	-	0	0	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial Implications of the risk or opportunity (Positive/ Negative)
1.	Energy and Climate Change Management	Risk and Opportunity	<ul style="list-style-type: none"> Rupa understands the environmental risks posed by climate change. The Company also sees this as an opportunity to work towards the mitigation of the adverse impacts of climate change through the reduction of greenhouse gas emissions. 	<ul style="list-style-type: none"> Improve energy efficiency Enhance waste heat recovery Optimize fuel composition, along with the use of waste as alternative fuel Integration of renewable energy into the energy portfolio 	<ul style="list-style-type: none"> Energy and Climate Change Management, when managed effectively can reduce operational cost, enhance reputation of the company, thereby reducing cost of capital.

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial Implications of the risk or opportunity (Positive/ Negative)
2.	Water and Effluent Management	Risk	<ul style="list-style-type: none"> Rupa recognizes water quality degradation and water scarcity as one of the pressing environmental issue. Thus, the Company strives towards addressing this issue through judicious use of water as a resource. 	<ul style="list-style-type: none"> Transforming dyeing plant into a Zero Liquid Discharge facility by leveraging technology. Stringent periodic maintenance of all water pipes is undertaken to prevent water leakages. 	<ul style="list-style-type: none"> Increases operating cost in water scarce regions Increases operating costs for water treatment Non-compliance resulting in fines / penalties
3.	Waste management and Circular economy	Risk and Opportunity	<ul style="list-style-type: none"> Rupa recognizes inefficient waste management as the primary contributor of environmental pollution. The Company identifies this as a risk and takes opportunity towards ensuring safe and responsible disposal of waste to prevent environmental degradation. 	<ul style="list-style-type: none"> Implementing the 4R (Reduce, Reuse, Recycle and Recover) principles for effective utilization of waste resources. 	<ul style="list-style-type: none"> Reduces costs for addressing land pollution Reduces operating costs Punitive measures from regulatory bodies for non-compliance
4.	Sustainability Packaging	Risk and Opportunity	<ul style="list-style-type: none"> Rupa recognizes negative environmental impacts associated with traditional packaging. The Company understands this risk and utilizes it as an opportunity to commit towards using ecofriendly packaging materials. 	<ul style="list-style-type: none"> Replacement of traditional plastic packaging materials with use of recycled input materials. Ensuring all packaging is recyclable in nature. 	<ul style="list-style-type: none"> Reputation/brand image Penalties/fines by the regulatory bodies
5.	Chemical Management	Risk	<ul style="list-style-type: none"> Rupa identifies harmful risks related to chemical effluents from dyeing unit. The Company recognizes the issue and ensures safe processing and disposal of effluents to prevent water contamination and land degradation. 	<ul style="list-style-type: none"> Use of technology to eliminate presence of dye in the processed water. Achieving Zero Liquid Discharge for the plant facilities. Ensuring materials procured are GOTS certified. 	<ul style="list-style-type: none"> Punitive measures from regulatory bodies for non-compliance

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial Implications of the risk or opportunity (Positive/ Negative)
6.	Human Rights	Risk	Rupa is cognizant towards the importance of human rights and its associated social risks. Therefore, the Company works towards respecting and protecting it throughout the Company and its value chain.	<ul style="list-style-type: none"> Compliance to Human Rights Policy and the new labour codes as applicable Internal audit of documents pertaining to labour laws 	<ul style="list-style-type: none"> Punitive actions by regulators Reputational / Brand Image
7.	Occupational Health and Safety	Risk	The Company recognizes detrimental risk associated with work-related injuries and ill health. Rupa prevents this through provision of safe work environment for its entire workforce.	<ul style="list-style-type: none"> Establishing and implementing safety and occupational health standards Developing competencies through training and skill upgradation Engaging all stakeholders on safety practices on a continuous basis and ensuring operational safety discipline among all employees. 	<ul style="list-style-type: none"> High employee turnover and reduced ability to attract talent resulting in higher hiring expenditure Reputation/brand image Punitive actions by regulators
8.	Diversity and inclusion	Opportunity	Rupa being an equal opportunity provider prioritizes diversity and inclusion within its workforce.	<ul style="list-style-type: none"> Providing an inclusive work environment that is unbiased Providing equal compensations, facilities, and benefits to all employees and workers 	<ul style="list-style-type: none"> Better talent attraction and retention results in reduction of operational costs Higher work efficiency from the employees' aids in generating better revenue
9.	Responsible Sourcing	Risk	<ul style="list-style-type: none"> The Company understands the risks associated around its value chain and therefore ensures all suppliers are compliant with the applicable laws and regulations which are essential for business continuity 	<ul style="list-style-type: none"> Integrating relevant ESG considerations and criteria for onboarding and evaluation Sourcing from Oeko-Tex certified dye manufacturers 	<ul style="list-style-type: none"> Disruption of supply chain resulting in decrease in revenue

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial Implications of the risk or opportunity (Positive/ Negative)
10.	Corporate Citizenship	Opportunity	<ul style="list-style-type: none"> Rupa believes in building trust and cordial relations with local communities. Acknowledging this belief, the Company helps in promoting economic empowerment and social wellbeing among the local communities, which in turn is essential for business continuity 	<ul style="list-style-type: none"> Identification of vulnerable communities Undertaking community need assessment Selection of implementing partner Baseline survey Project implementation Project monitoring and evaluation Social impact assessment 	<ul style="list-style-type: none"> Community wellbeing, livelihood generation through skill development and mitigating environmental impacts resulting in indirect economic growth
11.	Customer Relationship Management	Opportunity	<ul style="list-style-type: none"> The Company believes in upholding customer trust, maintaining transparency and ensuring their satisfaction to pave way for business growth 	<ul style="list-style-type: none"> Enhancing engagement channels with customers to understand the satisfaction levels of customers and meet their expectations 	<ul style="list-style-type: none"> Increase profitability and revenue through increase in sales and enhancing the penetration of value-added products in the market

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.

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web link of the policies, if available	https://rupa.co.in/livesite/wp-content/uploads/08/2022/Business_Responsibility_policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name 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.	-	ISO 9001:2015	The Company has applied for ISO 45001: 2018 for its Domjur Plant	-	-	-	-	-	-

5&6. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Principles	Targets	Mandatory/ Voluntary	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met
Principle 6	Achieve Zero Liquid Discharge (ZLD) status in the Company's dyeing unit at Domjur	Voluntary	On track
Principle 6	Achieve plastic neutrality	Mandatory	On track

GOVERNANCE, LEADERSHIP AND OVERSIGHT

7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements

It gives us immense pleasure to unveil our inaugural BRSR in compliance with SEBI's guidelines adhering to NGRBC principles. We have been a socially and environmentally responsible organization since our inception and have maintained high standard of ethics towards creating long term stakeholder value. We conduct our operations in a transparent and fair manner with all stakeholders and ensure that our workplace is safe for all our employees and workers.

The past year has been one of the most challenging year, the impacts of geopolitical tension and climate change felt across all economies and all sections of the society. However, on embarking the sustainability journey our robustness and continued determination towards long term stakeholder value creation has helped us emerge stronger. Our commitments towards sustainable and equitable growth has created an ecosystem which helps us to continuously innovate and improve our operational efficiency and business competitiveness. The outcome of this approach manifests itself most prominently in the relationships that we created with our customers, employees, communities, suppliers, and sales channel partners, who stood firmly by our side even amidst the most challenging market conditions.

Through this journey the foundations of our ESG framework were created. Integrating our ESG framework into our business strategy, not only enabled us to identify various risks and opportunities but also strategize an action plan that emphasizes on improving our performance.

Our aim is to earn the admiration of stakeholders for our sustainable practices, ethical behavior, and corporate culture; and believe we have a crucial role to play in fulfilling our nation's commitment to achieving net zero emissions by 2070.

8. Details of the highest authority responsible for oversight of the Business Responsibility policy(ies).

Sl. No.	Particulars	Details
1	DIN Number	00224857
2	Name	Mr. Kunj Bihari Agarwal
3	Designation	Managing Director
4	Telephone number	+91-33-40573100
5	E-mail ID	investors@rupa.co.in

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, CSR Committee of the Board is responsible for decision making on sustainability related issues. Composition of Committee is as follows:

DIN	Name	Designation
00847452	Mr. Prahlad Rai Agarwala	Chairman/ Whole-time Director
00224857	Mr. Kunj Bihari Agarwal	Member/ Managing Director
00028123	Mr. Dipak Kumar Banerjee	Member/ Independent Director

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow-up action	CSR Committee of the Board and senior management of the Company									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	CSR Committee of the Board and senior management of the Company									Annually								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company has not carried out any independent assessment/evaluation of the working of its policies by an external agency.								

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicator

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of person's in respective category covered by the awareness programmes
Board of Directors	1	Familiarization and awareness was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code and its relevance to business and other stakeholders, to provide effective oversight on the implementation of policies, procedures, and targets with respect to ESG.	100%
Key Managerial Personnel	4	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code and its relevance to business and other stakeholders to develop effective risk management strategies for mitigation. Further, the Company periodically updates and familiarizes its KMP's on the following: <ol style="list-style-type: none"> 1. Code of Conduct 2. Corporate Governance 3. Whistle-blower Policy 4. Policy on Prevention of Sexual Harassment 5. Sensitisation of compliances under SEBI (PIT) Regulations, 2015 6. Anti-Bribery and Anti-Corruption Policies 7. Business Responsibility and Sustainable Reporting Policy 	100%
Employees other than BOD and KMPs	3	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code and its relevance to business and other stakeholders.	70%
Workers	1	Further, the Company periodically updates and familiarizes its employees on the following: <ol style="list-style-type: none"> 1. Code of Conduct 2. Corporate Governance 3. Whistle-blower Policy 4. Policy on Prevention of Sexual Harassment 5. Sensitisation of compliances under SEBI (PIT) Regulations, 2015 6. Anti-Bribery and Anti-Corruption Policies 7. Business Responsibility and Sustainable Reporting Policy. Further, the Company periodically conducts several trainings and programmes for the safety, wellbeing & skill upgradation of the employees & workers.	

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

There have been no cases registered by the entity or by directors/KMPs which resulted in fines/penalties/ punishment/ award/compounding fees/settlement amount paid in proceedings with regulators/law enforcement agencies/ judicial institutions, in the reporting year.

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

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

Yes. The policy is available at <https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf>

The Company has implemented an Anti-corruption and Anti-Bribery Policy to ensure that the Company conduct its operations and business activities in consonance with applicable laws and with the highest ethical standards and ensure the prevention and detection of fraud, bribery and corruption. The Policy enables stakeholders including employees, agents, representatives, vendors, and business partners to detect and report any possible breaches.

Additionally, the Company has in place a Whistle Blower Policy which provides the stakeholders with a platform to report susceptible unethical behaviour, malpractices, wrongful conduct, fraud, violation of Company's Policy with direct access to Audit Committee in exceptional cases.

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

	FY 2022-23	FY 2021-22
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of directors	Nil	-	Nil	-
Number of complaints received in relation to issues of conflict of interest of KMPs	Nil	-	Nil	-

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

There has been no fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicator

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

	FY 2022-23	FY 2021-22	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0	-

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

Rupa strives to ensure safe and efficient utilization of resources throughout the product's life cycle. In this endeavor the Company has formulated a Business Responsibility and Sustainability Reporting Policy. Guided by the policy the Company is in the process of implementing procedures to assess suppliers based on environmental and social criteria.

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

The Company endeavors to put in mechanism to monitor sustainable sourcing in the future.

c. 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.

Plastics (including packaging)	The Company has developed an EPR plan to manage downstream operations of plastic packaging waste ensuring compliance with the Plastic Waste Management Rules, 2016
E-waste	The Company is not in the business of electronic consumer goods, therefore the obligation under these rules will not apply to the Company. However, the E-waste produced during the office operations is sold to the registered recyclers as and when required.

Hazardous waste	The hazardous waste generated is sold to the registered recyclers or disposers who are registered with the State Pollution Control Boards
Other waste	The non- hazardous waste generated is disposed off via local vendors.

- d. **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) is applicable to the Company. The Company has developed an EPR plan in line with the Plastic Waste Management Rules, 2016.

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

Essential Indicator

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

% of employees covered by											
Category	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent employees											
Male	698	621	89%	383	55%	NA	NA	-	-	-	-
Female	80	60	75%	8	10%	80	100%	-	-	-	-
Total	778	681	88%	391	50%	80	10%	-	-	-	-
Other than permanent employees											
Male											
Female											
Total											

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

% of workers covered by											
Category	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent workers											
Male											
Female											
Total											
Other than permanent workers											
Male	1,338										
Female	167										
Total	1,505										

*Well-being programmes for other than permanent workers are the perusal of the human resource contractors appointed by Rupa

2. Details of retirement benefits for the current and previous financial year

Benefits	FY 2022-23			FY 2021-22		
	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	40%	94%	Y	42%	92%	Y
Gratuity	99%	79%	Y	53%	74%	Y
ESI	31%	92%	Y	35%	92%	Y
Others – please specify	-	-	-	-	-	-

* PF/Gratuity/ESI are provided to eligible employees/workers as per law. However, the percentage above is calculated on the basis of total employees.

3. Accessibility of workplaces Are the premises/offices accessible to differently abled employees & 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.

Most of the company’s key establishments including offices and locations are accessible to the differently abled person.

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

The Company has developed a Business Responsibility and Sustainability Reporting Policy which commits towards creating and maintaining a fair, safe, healthy, nurturing, and vibrant work environment, across all its operations. The Policy ensures that all facilities are accessible to differently abled employees and workers. However, the Company is in process of formulating a separate documented policy on Equal Employment Opportunity in accordance with the provisions of the Rights of Persons with Disability Act, 2016 read with the Rights of Persons with Disabilities Rules, 2017.

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA			
Female				
Total				

6. Is there a mechanism available to receive and redress grievances for the following categories of employees? 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 mechanisms available to receive and redress grievances for the Permanent and Non-permanent employees’ & workers.
Other than Permanent Workers	
Permanent Employees	The Company has implemented an Open-Door policy for all employee levels which facilitates the employees to engage with the HR Head/HOD of their respective departments. The Company also has put up complaint boxes at its offices, wherein the employees can freely drop their grievances. In addition, our Whistle Blower Policy allows all our employees to report any kind of suspected or actual misconduct in the organization in an anonymous manner.
Other than Permanent Employees	

The Company has also formulated a Policy on Prevention of Sexual Harassment at Workplace for prevention, prohibition and redressal of sexual harassment at workplace and an Internal Complaints Committee has also been set up to redress any such complaints received.

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

None of the Company's employees and workers are part of any Association(s) or Trade Unions.

Category	FY 2022-23			FY 2021-22		
	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	0	0	0%	0	0	0%
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	698	698	100%	569	82%	1,016	946	93%	708	69%
Female	80	80	100%	52	65%	136	130	95%	84	62%
Total	778	778	100%	621	80%	1,152	1,076	93%	792	69%
Workers										
Male	1,338	1,210	90%	836	62%	1,515	1,189	78%	810	53%
Female	167	142	85%	92	55%	235	170	72%	85	36%
Total	1,505	1,352	90%	928	62%	1,750	1,359	78%	895	51%

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	698	670	96%	1,016	934	92%
Female	80	72	90%	136	120	88%
Total	778	742	95%	1,152	1,054	92%

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Workers						
Male	1,338	742	55%	1,515	735	48%
Female	167	75	45%	235	95	40%
Total	1,505	817	54%	1,750	830	47%

10. Health and safety management system:

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

The Company believes occupational health and safety as a pre-requisite for our employees and workers for their safety and well-being. The Company has stringent guidelines to ensure safety of employees and workers

Rupa's Domjur plant has applied for receiving the ISO 45001:2018 occupational health and safety management system certification.

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

Rupa undertakes regular job safety evaluations for individual activities on a routine basis to identify work related hazards. All associated near miss incidents are also recorded along with control measures designed to mitigate the identified work-related hazards.

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

Yes. The Company has processes for workers to report work-related hazards and remove themselves from such risks. The Company encourages its workers to keep themselves safe and create awareness amongst other workers.

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

Yes, the Company provides its employees and workers with ESI cards/ mediclaim, whose benefits can be availed at the registered hospitals. The dyeing unit at Domjur and the Head Office has a designated medical room with a doctor on visit every week. Free of cost health consultation and primary medications can be availed through it. Additionally, all the other plants also have first-aid facilities/ paramedical facilities available for the employees and workers.

11. Details of safety-related incidents

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities (safety incident)	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Rupa incorporates and implements systems in place aimed towards creating a safe and healthy work environment. The different measures taken by the Company for the same has been listed below:

- Periodic mock drills and fire drills.
- Mitigation of safety risks identified through job safety evaluations.
- Periodic review of safety performance by the top management.
- Health and safety awareness sessions for the employees and workers.
- Periodic medical surveys and annual health checkups for employees.
- Inducing a culture of safety by motivating and encouraging employee and workers to freely provide suggestions on enhancing safety performance.
- Use of proper machine guarding, handrails and precautionary mechanisms against all potentially dangerous equipment and work areas.

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

	FY 2022-23			FY 22-2021		
	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	0	0	-	0	0	-
Health and 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 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 and safety practices and working conditions.

Not applicable

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

Essential Indicator

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

The Company's engagement approach considers the dependency, immediacy, responsibility, vulnerability, and influence while identifying each key stakeholder groups. The key stakeholder groups include the Company's investors, suppliers, lenders, regulatory bodies, customers, employees and local community.

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

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/Half Yearly/ Quarterly / Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers/ Vendors	No	<ul style="list-style-type: none"> E-mails and meetings Vendor evaluation Review meetings 	<ul style="list-style-type: none"> Regular basis 	<ul style="list-style-type: none"> Regular communication and updates on business plans Timely payment Continuity of supplies Ethics and transparency Resolving supply chain issues Quality products
Investors/ Shareholders	No	<ul style="list-style-type: none"> Annual General Meeting Annual Report Investor presentations Periodic press release Newspaper Con-call for quarterly results Regular interaction with institutional investors Investor section of the Corporate website Designated Email ID and system for registering and redressal of investor complaints 	<ul style="list-style-type: none"> Regular basis 	<ul style="list-style-type: none"> Transparent and timely disclosures Improvements in ESG disclosures Effective corporate governance Redressal of grievances Providing insights into the Company's corporate strategy and business environment
Lenders	No	<ul style="list-style-type: none"> Periodic meetings 	<ul style="list-style-type: none"> Need basis 	<ul style="list-style-type: none"> Maintaining healthy banking relations Establish robust banking networks to effectively meet the financial needs of the Company
Industry Bodies and Regulators	No	<ul style="list-style-type: none"> Compliance reports Policy advocacy Obtaining license to operate by liasoning with regulatory bodies Inspections on requirement basis 	<ul style="list-style-type: none"> Need basis 	<ul style="list-style-type: none"> Adhere to relevant regulations Environment, health and safety Transparency in disclosure Sound corporate governance mechanism

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/Half Yearly/ Quarterly / Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Annual performance review and feedback Regular training and development Employee grievance monitoring and redressals Safety meetings Frequent interactions for celebrating days of individual, organizational, national and international significance Notice board 	<ul style="list-style-type: none"> Regular basis 	<ul style="list-style-type: none"> Work life balance Fair remuneration Respecting human rights Occupational health and safety Career growth Training and development Rewards and recognition Grievance redressal
Local Communities	Yes	<ul style="list-style-type: none"> Regular community need assessment Regular community visits Supporting local economy 	<ul style="list-style-type: none"> Need basis 	<ul style="list-style-type: none"> Providing access to quality healthcare, education, water & sanitation facilities to the local and vulnerable communities.
Customers	No	<ul style="list-style-type: none"> Regular customer feedback Consistent advertising of brands and products through various channels Periodic engagement events Distributors meet 	<ul style="list-style-type: none"> Regular basis 	<ul style="list-style-type: none"> Improved quality products Product/service quality and safety Timely delivery Efficient customer complaint system Updates on product launch/ scheme

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

1. Employees & workers who have been provided training on human rights issues and policy(ies)

Rupa acknowledges the essential duties in safeguarding human rights, and is dedicated towards creating a varied, inclusive, and fair workplace. To maintain a respectful work environment and uphold the human rights of all individuals, the Company will enhance its monitoring mechanisms continuously by consistently enforcing policies and procedures. The objective of the Company is to have no human rights violations by educating the workforce on human rights principles and encouraging them to report any violations they witness through training sessions.

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees covered (B)	% (B/A)	Total (C)	No. of employees covered (D)	% (D/C)
Employees						
Permanent	778	778	100%	1,152	1,152	100%
Other than permanent	-	-	-	-	-	-
Total employees	778	778	100%	1,152	1,152	100%

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees covered (B)	% (B/A)	Total (C)	No. of employees covered (D)	% (D/C)
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	1,505	1,505	100%	1,750	1,750	100%
Total employees	1,505	1,505	100%	1,750	1,750	100%

2. Details of minimum wages paid to employees & workers

Category	FY 2022-23					FY 2021-22				
	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	778	0	0%	778	100%	1,152	0	0%	1,152	100%
Male	698	0	0%	698	100%	1,016	0	0%	1,016	100%
Female	80	0	0%	80	100%	136	0	0%	136	100%
Other than Permanent	NA									
Male	NA									
Female	NA									
Workers										
Permanent	NA									
Male	NA									
Female	NA									
Other than Permanent	1,505	0	0%	1,505	100%	1,750	0	0%	1,750	100%
Male	1,338	0	0%	1,338	100%	1,515	0	0%	1,515	100%
Female	167	0	0%	167	100%	235	0	0%	235	100%

3. Details of remuneration/salary/wages

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category in ₹	Number	Median remuneration/ salary/wages of respective category in ₹
Board of Directors (BoD)	13	INR 26,55,120	1	INR 6,60,000
Key Managerial Personnel (other than BoD)	2	INR 39,00,000	-	-
Employees other than BoD and KMP	689	INR 3,35,542	80	INR 2,94,750
Workers	-	-	-	-

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impact or issues caused or contributed to by the business?

Yes.

The Head of Human Resources of the Company provides the highest level of executive oversight on managing human right concerns of the employees and workers of the Company.

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

The Company is committed to provide a safe and conducive work environment to all its employees and workers. Transparency and openness are organizational values and are practiced across all levels. Employees are encouraged to share their concerns with their reporting heads or the members of the Senior Management.

Further the Company has deployed a formal employee grievance mechanism by putting in place a designated email-id. The employees also have an option of putting forward grievances around human rights to the management through the Dropdown Box placed at the offices.

Additionally, the Whistle Blower mechanism also empowers the complainant to bring to the attention of management, any concerns pertaining to violation of human rights without any fear of unfair or biased treatment.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced labour / Involuntary labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

The Company believes in the principle of natural justice and ensures that full confidentiality of complainant is maintained during and after resolution of complaint. The complainant is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behavior.

Further, the Company's Whistle Blower mechanism empowers the complainant to bring to the attention of the management, any concerns related to discrimination and harassment without fear of punishment or unfair treatment by reporting at designated e-mail or contact details.

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

Rupa recognizes its fundamental responsibilities in respecting and protecting human rights. The Company's commitment towards human rights is covered in the Code of Conduct.

9. Assessments for the year:

	% of plants & 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%

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

Rupa undertakes appropriate measures and corrective actions as per prescribed law. The Company also continuously monitor on these aspects and keep checks and balances in place.

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

	FY 2022-23	FY 2021-22
	GJ	GJ
Total electricity consumption (A)	35,195.03	43,974.03
Total fuel consumption (B)	1,98,443.90	2,68,874.47
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	2,33,636.93	3,12,848.50
Energy intensity per rupee of turnover (Total energy consumption/ (per rupee of turnover)	210.17 GJ/INR Cr.	219.77GJ/INR Cr.
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

If any independent assessment/ evaluation/assurance has been carried out by an external agency?

The Company has not undertaken an independence assessment on this parameter during the reporting period.

If yes, name of the external agency.

Not Applicable

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

No, the Company has not been identified as a designated consumer under the ongoing PAT cycles. Nevertheless, it has taken necessary measures to promote energy conservation by utilizing modern, energy-efficient computers and equipment.

3. Provide details of the following disclosures related to water.

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kiloliters)		
(i) Surface water	5,580	6,000
(ii) Groundwater	54,290	85,710
(iii) Third party water	405	430
(iv) Seawater/ desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	60,275	92,140
Total volume of water consumption (in kilolitres)	60,275	92,140
Water intensity per rupee of turnover (Water consumed / turnover)	54.22 KL/INR Cr.	64.72 KL/INR Cr.
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

The Company's dyeing unit at Domjur is in the process of developing a solution to eliminate the use of salts in the dyeing process by using its own R&D. The Company has successfully run the pilot and will be implementing the process for the entire plant in near future.

5. Please provide details of air emissions (other than GHG emissions) by the entity.

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NO _x	Mg/Nm ³	26.5*	26.5*
SO _x	Mg/Nm ³	5.5*	5.5*
Particulate matter (PM)	Mg/Nm ³	44.75*	44.75*
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

*Applicable only for Domjur plant

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

Parameter	FY 2022-23	FY 2021-22
Total Scope 1 emissions -Metric tonnes of CO ₂ equivalent (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	18,780.90	25,549.42
Total Scope 2 emissions -Metric tonnes of CO ₂ equivalent (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	7,967.76	9,955.23
Total Scope 1 and Scope 2 emissions (per rupee of turnover) tCO ₂ e	24.06 tCO ₂ e/INR Cr	24.94 tCO ₂ e/INR Cr
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Not available

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

Parameter	FY 2022-23 (In MT)	FY 2021-22 (In MT)
Plastic waste (A)	19	24.85
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	Textile Waste- 576.09 MT	Textile Waste- 824.92
Total (A+B + C + D + E + F + G + H)	595.09	849.77

Parameter	FY 2022-23 (In MT)	FY 2021-22 (In MT)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycle	The Company disposes off all its waste generated from its operations through third party vendors. More than 90% of the textile waste is recycled.	
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	The Company disposes off all its waste generated from its operations through third party vendors. More than 90% of the textile waste is recycled.	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

If any independent assessment/ evaluation/assurance has been carried out by an external agency?

The Company has not undertaken an independence assessment on this parameter during the reporting period.

If yes, name of the external agency.

Not Applicable

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

We are committed to reducing waste generation and conducting systematic waste management procedures across all our manufacturing units and offices. Our attention towards optimized production fosters our initiative towards minimizing waste. Some of our initiatives are-

- ❖ Segregation of waste at source
- ❖ Systematic accounting of waste generated
- ❖ Disposal of waste through authorized waste handling vendors
- ❖ Materials suppliers are GOTS approved and have received the Oeko-Tex certification- Implying that our materials are free of banned substances like azo dyes.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.

Not Applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link

Not Applicable

12. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and Environment Protection Act and Rules thereunder (Y/N). If not, provide details of all such non-compliances.

Yes.

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

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

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

Rupa is part of the following 5 associations listed below.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chamber of Commerce	National
2	Federation of Hosiery Manufacturers Association of India	National
3	Merchant's Chamber of Commerce & Industry	National
4	Bharat Chamber of Commerce	National
5	West Bengal Hosiery Association	State

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 engaged in any anti-competitive conduct.		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
SIA was not undertaken during the reporting period.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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No Rehabilitation and Resettlement is being undertaken by the Company

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

The Company operates with a strong belief that giving back to the society and contributing towards its sustainable development is every organization's responsibility. Building upon its Values, Rupa's CSR Policy has been designed to systematically assess community requirements and implement programmes in alignment with our CSR Vision and Mission. The Company has identified not for profit organizations, who engage in regular discussions with community members to identify their concerns and address them through its CSR activities.

Rupa's CSR committee closely oversees the implementation process and ensures that any issues raised by community members are quickly resolved.

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

Parameter	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	2.92	2.76
Sourced directly from within the district and neighboring districts	64.18	63.74

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.

Yes, the Company has a dedicated toll-free number and a customer relations Email-Id in place for customer complaints and feedback. Additionally, Rupa has also incorporated a robot messaging tool available on the website. The Company actively monitors these platforms for ensuing prompt and effective resolution of grievances and complaints

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

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

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

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Others	18	0	Customer complaints pertaining to product related issues	25	0	Customer complaints pertaining to product related issues

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

	Number	Reasons for recall
Voluntary recalls	0	None
Forced recalls	0	None

There were no instances of product recalls on account of safety issues during the reporting period.

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 a SOP which covers all probable risks around data and privacy. The Company understands the loss and misuse of sensitive information including customer-oriented data, and its adverse impact on the business operations.

Considering all the potential impacts, Rupa has put in place stringent information technology procedures which are reviewed periodically.

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 cases or incidents around issues pertaining to advertising, delivery of essential services, cybersecurity and data privacy of customers has been reported in the financial year.

For and on behalf of the Board of Directors

Prahlad Rai Agarwala

Chairman

DIN: 00847452

Place: Kolkata

Date: May 24, 2023