Business Responsibility & Sustainability Report

A SECTION GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L17299WB1985PLC038517
2.	Name of the Company	Rupa & Company Limited
3.	Year of Incorporation	1985
4.	Registered Office Address	Metro Tower, 1 , Ho Chi Minh Sarani, Metro Tower , 8th Floor , Kolkata - 700071
5.	Corporate Address	Metro Tower, 1 , Ho Chi Minh Sarani, Metro Tower , 8th Floor , Kolkata - 700071
6.	Email Address	investors@rupa.co.in
7.	Telephone	033-4057 3100
8.	Website	https://rupa.co.in
9.	Financial Year Reported	2025-26
10.	Name of the Stock Exchanges 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	Sumit Khowala Designation: Chief Financial Officer & 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
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)

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Manufacturing and sale of hosiery goods and related services	Manufacturing and sale of hosiery products and related services	97.53%

17. **Products/Services sold by the Company (accounting for 90% of the turnover)**

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Hosiery Products	14309	97.53%

III. Operations

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

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

19. **Markets served by the Company**

a. **Number of locations**

Locations	Number
National (No. of States)	25 States and 5 Union Territories
International (No. of Countries)	15

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

2.93%

c. **Types of customers**

Rupa caters to a diverse customer base comprising individual consumers across urban and rural markets, served through General Trade, Modern Trade, Exclusive Brand Outlets, Multi-brand Outlets and E-commerce platforms. The Company also undertakes contract manufacturing for its customers, catering to their specific product and business requirements. The Company further serves international markets through exports, thereby expanding its presence across select global markets. This diversified customer and market base enables the Company to address varying consumer preferences while maintaining a broad presence across domestic and international markets.

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)	842	771	92%	71	8%
2.	Other than Permanent (E)			Nil		
3.	**Total employees (D + E)**	**842**	**771**	**91%**	**71**	**8%**
			WORKERS			
4.	Permanent (F)			Nil		
5.	Other than Permanent (G)	1857	1484	80%	373	20%
6.	**Total workers (F + G)**	**1857**	**1484**	**80%**	**373**	**20%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	Nil				
2.	Other than Permanent (E)					
3.	Total employees (D + E)					
	WORKERS					
4.	Permanent (F)	Nil				
5.	Other than Permanent (G)					
6.	Total workers (F + G)					

21. 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	1	0	0.00%

Note- Mr. Sumit Jaiswal resigned from the position of Company Secretary and Compliance Officer (KMP) of the Company with effect from the close of business hours on February 28, 2026.

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

	FY 2025-26			FY 2024-25			FY'2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	33%	57%	35%	49%	53%	50%	40%	18%	38%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Euro Fashion Inners International Private Limited	Wholly-owned Subsidiary	100%	No
2	Imoogi Fashions Private Limited	Wholly-owned Subsidiary	100%	No
3	Oban Fashions Private Limited	Wholly-owned Subsidiary	100%	No
4	Rupa Bangladesh Private Limited	Wholly-owned Subsidiary	100%	No

***Note**- Rupa Fashions Private Limited ceased to be subsidiary of the Company during the financial year 2025-26.*

VI. CSR Details

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

(ii) Turnover (in ₹): ₹ 1,25,947.61 lakhs

(iii) Net worth (in ₹): ₹ 1,05,946.24 lakhs

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/ No) (If yes, then provide web link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes https://rupa.co.in/feedback	0	0	-	0	0	-
Investors (other than shareholders)	Yes https://rupa.co.in/investor-relations-contact	0	0	-	0	0	-
Shareholders	Yes https://rupa.co.in/notice-and-forms-for-shareholders	0	0	-	0	0	-
Employees and workers	Yes https://rupa.co.in/livesite/wp-content/uploads/2022/08/Whistle_Blower_Policy.pdf https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf	0	0	-	0	0	-
Customers	Yes (Email: customer.care@rupa.co.in, Toll Free Number: 18001235001 & Feedback or Compliant register Link : https://rupa.co.in/feedback)	120	0	Complaints pertaining to Product, Online Payment & Advertising.	68	0	-
Value Chain Partners	Yes https://rupa.co.in/feedback	0	0	-	0	0	-
Others	-	0	0	-	0	0	-

Note:

i. The Company has "Whistle blower policy", which mentions contact details of the concerned authority to be addressed in case of any complaints.

ii. Anti-Corruption and Anti-Bribery Policy is available, for any grievances related to ethics.

iii. For grievance redressal pertaining to external stakeholders, the Company has provided the relevant contact details on its website. Any grievances may be addressed to: customer.care@rupa.co.in.

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

Sl. 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	Energy and Climate Change Management	Risk and Opportunity	**Risk:** The Company's manufacturing operations are energy-intensive and dependent on a reliable energy supply. Rising energy costs, evolving climate-related regulations and the transition towards a low-carbon economy may increase operating and compliance costs. Additionally, extreme weather events may disrupt manufacturing operations, logistics and raw material availability, affecting business continuity and operational efficiency. **Opportunity:** The transition towards cleaner and more energy-efficient operations presents opportunities for the Company to progressively increase the use of renewable energy, optimise energy consumption and costs, reduce greenhouse gas emissions and enhance energy security. Such measures can also strengthen operational resilience and support the Company's long-term sustainability objectives.	• Enhancing the use of renewable energy through the installation of a 1.8 MWp solar power plant at the Domjur manufacturing facility, thereby reducing dependence on conventional energy sources, lowering greenhouse gas (GHG) emissions and improving energy security. • Upgrading conventional lighting systems to energy-efficient LED lighting across its facilities, resulting in reduced energy consumption and associated emissions. • Optimising energy utilisation in manufacturing processes by recovering and reusing steam generated from boilers for drying, compacting and pre-heating boiler feed water, thereby minimising energy losses and improving process efficiency. • Promoting the procurement of locally sourced raw materials, where feasible, to reduce transportation-related emissions, strengthen local supply chains and enhance the resilience of the procurement ecosystem.	Negative & Positive

Sl. 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)
2	Water and Effluent Management	Risk	**Risk:** The Company's manufacturing operations are dependent on the availability of adequate water resources. Disruptions in water supply due to scarcity, changing rainfall patterns and other climate-related factors may disrupt production continuity, while non-compliance with applicable regulations governing water withdrawal, effluent discharge and wastewater management may result in regulatory actions, financial penalties, operational disruptions and reputational risks.	• The Company has implemented advanced nano-technology-based water treatment systems to facilitate the treatment and reuse of processed water, thereby reducing freshwater consumption and improving water-use efficiency. • Water meters are being installed at key water withdrawal and consumption points across operations to monitor and optimise water usage, supported by periodic inspections and maintenance to promptly identify and rectify leakages, if any, thereby enhancing water use efficiency and supporting effective water resource management. • Wastewater generated from operations is treated through appropriate effluent treatment processes to ensure that treated effluent meets applicable environmental standards prior to discharge. • In addition, treated effluent is subjected to bi-annual quality analysis by NABL-accredited laboratories to ensure compliance with applicable environmental standards and regulatory requirements.	Negative

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Waste Management and Circular Economy	Risk	**Risk:** Inadequate waste management practices may adversely affect worker health and safety and contribute to the contamination of land, water and air. Such impacts may result in regulatory non-compliance, financial penalties, reputational damage and increased environmental liabilities.	• The Company follows a structured and compliance-driven approach to waste management, ensuring compliance with applicable State Pollution Control Board (SPCB) regulations and standards. • Waste generated across operations is managed through authorised agencies to ensure environmentally responsible treatment and disposal. • It actively integrates the principles of Reduce, Reuse, and Recycle (3R) across its operations to minimise waste generation, maximise resource efficiency and promote the recovery and reuse of materials, wherever feasible. • The Company promotes the use of sustainable packaging solutions to reduce environmental impact and encourage recycling.	Negative
4	Chemicals Management	Risk	**Risk:** The use of chemicals in dyeing and processing operations exposes the Company to inherent environmental and occupational health and safety risks. Inadequate handling, storage, or disposal of chemicals may adversely affect employee health and safety, surrounding ecosystems, and water quality. Furthermore, evolving regulatory requirements governing chemical usage, storage and effluent discharge may increase compliance obligations, and any non-compliance may result in regulatory actions.	• Advanced treatment technologies are deployed to remove dyes and other contaminants from process water before discharge, thereby reducing the potential ecological impact and ensuring adherence to applicable discharge standards. • Providing appropriate personal protective equipment (PPE) and periodic training to employees involved in chemical handling. • The Company has obtained Global Organic Textile Standard (GOTS) certification, demonstrating compliance with internationally recognized environmental and social criteria across its operations.	Negative

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Human Rights	Risk	**Risk:** The Company places strong emphasis on respecting and protecting the human rights, dignity and well-being of its employees. Failure to uphold applicable human rights and labour standards may result in legal and regulatory actions, financial penalties, reputational damage and loss of stakeholder confidence. Such instances may also adversely affect employee morale, productivity and business continuity.	• The Company is committed to upholding the dignity, rights, and well-being of all employees by cultivating a supportive environment that encourages engagement, trust, and mutual respect. • The Company's practices are guided by principles of equal opportunity and meritocracy, ensuring that all candidates are assessed fairly without bias or discrimination. • The Company conducts awareness programmes and provides training to employees to reinforce ethical conduct and workplace dignity. • The Company complies with applicable labour laws and regulatory requirements, while aligning its policies and practices with recognized human rights principles.	Negative
6	Occupational Health and Safety (OHS)	Risk	**Risk:** The Company's manufacturing operations involve the use of machinery, equipment and industrial processes that expose employees and contract workers to occupational health and safety risks. Workplace accidents, unsafe working conditions or non-compliance with applicable health and safety regulations may result in injuries, operational disruptions, regulatory actions, financial penalties, reputational damage and reduced employee morale and productivity.	• A proactive approach to OHS contributes to building a positive workplace environment, enhancing employee confidence, and reinforcing a culture of care, trust, and productivity across the organization. • The Company's facilities, including all manufacturing units and the corporate office, are certified under ISO 45001:2018, reflecting alignment with internationally recognized health and safety management standards. • The Company undertakes periodic safety inspections, risk assessments and preventive maintenance of machinery and equipment.	Negative

Sl. 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)
				• The Company conducts regular and structured training programs aimed at strengthening awareness, building competencies, and ensuring adherence to established safety protocols.	
7	Diversity and inclusion	Opportunity	**Opportunity:** The Company promotes a diverse and inclusive workforce by providing equal opportunities based on merit, skills and qualifications, without discrimination. This approach fosters innovation, collaboration and better decision-making while building a skilled and capable workforce equipped to meet evolving business and market needs.	NA	Positive
8	Customer Relationship Management	Opportunity	**Opportunity:** The Company recognises that delivering high-quality products and maintaining strong customer relationships create opportunities to enhance customer satisfaction, strengthen brand loyalty and support long-term business growth. Continuous engagement with customers and timely resolution of grievances help improve products and services, reinforce stakeholder confidence and create sustainable value.	NA	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Responsible Supply Chain	Risk and Opportunity	**Risk:** The Company's operations depend on a reliable and responsible supply chain for the timely procurement of raw materials and other inputs. Disruptions arising from supplier non-compliance with applicable legal, environmental, labour or ethical standards, geopolitical developments, natural disasters or logistical constraints may affect the continuity of supply, increase procurement costs and disrupt manufacturing operations. **Opportunity:** The Company recognises that building a responsible and resilient supply chain enhances business continuity, strengthens supplier relationships and promotes sustainable sourcing practices. Collaborating with suppliers to improve environmental, social and governance (ESG) performance can enhance operational efficiency, strengthen stakeholder confidence and create long-term value for the business.	The Company is committed to: • Procuring raw materials from suppliers that comply with applicable legal, environmental, labour and ethical standards and maintaining long-term relationships with them to ensure continuity of supply and operational resilience. • Periodically evaluating supplier performance based on quality, delivery, compliance and sustainability considerations. • Promoting the sourcing of indigenous materials, where feasible, to strengthen local supply chains, reduce transportation related emissions and enhance supply chain resilience.	Negative & Positive
10	Community upliftment	Opportunity	**Opportunity:** The Company believes that meaningful community engagement and Corporate Social Responsibility (CSR) initiatives contribute to inclusive and sustainable growth. By investing in education, healthcare, livelihood development and other community welfare initiatives, the Company supports socio-economic development and strengthens stakeholder relationships. These efforts foster resilient communities while contributing to the Company's long-term sustainability and business continuity.	NA	Positive

B SECTION MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Weblink of the policies, if available	https://rupa.co.in/								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes								
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Yes								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	-	ISO 9001:2015	ISO 45001:2018 For all plants and head office	-	-	- ISO 14001:2015 for all plants and the head office - GOTS Certified - Oeko-tex Certification	-	-	ISO 27001: 2022
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	The Company is committed to advancing sustainability by improving energy efficiency, promoting responsible water management and strengthening waste management practices across its operations. It continues to enhance the use of renewable energy, optimise resource utilisation and reduce its environmental footprint through continuous operational improvements. The Company is also focused on minimising the use of plastic in packaging, where feasible, while supporting community development through its Corporate Social Responsibility (CSR) initiatives and maintaining robust governance practices to create long-term value for its stakeholders and society. At present, the Company has not established any time-bound public targets in relation to these commitments.								
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	The Company continues to implement focused initiatives to advance its sustainability commitments, with emphasis on improving energy efficiency, reducing plastic usage in packaging, and supporting underprivileged communities through targeted CSR interventions. It is also strengthening its governance framework beyond compliance, while making steady progress towards its long-term sustainability objectives and overall positive impact.								

Governance, leadership and oversight

7. **Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements.**

At Rupa & Company Limited, we recognise that responsible and sustainable business practices are fundamental to building long-term value for our stakeholders. Our approach to Environmental, Social and Governance ("ESG") matters is guided by our commitment to responsible operations, resource efficiency, ethical business practices and inclusive growth.

During the financial year 2025–26, we continued to strengthen our sustainability initiatives with a focus on energy efficiency, renewable energy, water conservation, waste management and responsible resource utilisation. Our 1.8 MWp solar power plant at the Domjur facility continued to contribute towards the use of renewable energy and reducing our dependence on conventional sources of power. We also remained focused on improving water efficiency and strengthening practices for responsible management of waste and other resources across our operations.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	On the social front, we remain committed to providing a safe, inclusive and equitable workplace that promotes employee well-being, equal opportunity and respect for diversity. Our CSR initiatives continued to focus on creating meaningful and sustainable social impact, including initiatives aimed at improving access to essential resources and supporting the communities in which we operate. From a governance perspective, we continue to uphold high standards of transparency, accountability, ethical conduct and regulatory compliance. We believe that strong governance practices provide the foundation for responsible decision-making and sustainable value creation. We recognise that sustainability is a continuous journey and that evolving environmental, social and governance expectations present both challenges and opportunities. Going forward, we will continue to enhance our ESG practices, improve resource efficiency, strengthen stakeholder engagement and pursue initiatives that contribute to a more resilient and sustainable business.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Mr. Kunj Bihari Agarwal Designation: Managing Director DIN Number: 00224857 Telephone number: +91-33-40573100 E-mail ID: investors@rupa.co.in								
9. Does the Company 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 CSR Committee is as follows: 1. Mr. Prahlad Rai Agarwala (Whole-time Director) - Chairman 2. Mr. Ghanshyam Prasad Agarwala (Whole-time Director) - Member 3. Mr. Kunj Bihari Agarwal (Managing Director) - Member 4. Mr. Sumit Malhotra (Independent Director) - Member								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	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 an independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	The Company conducts internal assessments of its policies through the respective departments, as and when required.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principle 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 PRINCPLE WISE PERFORMANCE DISCLOSURE

1 Principle 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 persons in respective category covered by the awareness programmes
Board of Directors	2	Matters relating to industry trends, corporate governance, regulatory compliance, risk management, cybersecurity, ESG commitments, and health and safety are regularly discussed at the meetings of the Board of Directors and its Committees.	100%
Key Managerial Personnel	2	Periodical updates on regulatory developments and emerging business risks. The areas covered include Corporate Governance, the Companies Act, 2013, SEBI LODR Regulations, SEBI PIT Regulations, other applicable statutory and regulatory requirements, ESG-related matters, cybersecurity risks, and the Company's Codes of Conduct.	100%
Employees other than Board of Directors and KMPs	5	Periodic training and awareness programmes on the Company's Code of Conduct, the Prevention of Sexual Harassment (POSH) at Workplace, the Whistle Blower Policy, compliance requirements under the Code of Conduct to regulate, monitor and report trading by Designated Persons and their immediate relatives, environmental, health and safety (EHS) practices, safe working conditions, and skill development initiatives.	100%
Workers	2	Same as above	100%

2. **Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:**

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

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

The Company has established a comprehensive Anti-Corruption and Anti-Bribery Policy, reinforcing its commitment to the highest standards of integrity and compliance with applicable laws. The policy applies to all employees as well as agents, vendors, and business partners, reflecting a zero-tolerance approach towards any form of corruption or unethical conduct.

It clearly outlines prohibited practices, including bribery, acceptance of undue advantages, facilitation payments, and inappropriate dealings with government officials. The Company ensures that any violations are addressed with strict disciplinary action, including termination of employment or business relationships.

A robust reporting mechanism is in place to encourage the reporting of any suspected misconduct, with assurance of protection against retaliation for whistle blowers. Through this framework, the Company continues to strengthen ethical conduct and transparency across its operations.

Website: https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
-Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	53.57	52.05

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 2025-26	FY 2024-25
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	Not identifiable	
	b) Number of trading houses where purchases are made from		
	c) Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a) Sales to dealer / distributors as % of total sales	95.86%	94.27%
	b) Number of dealers / distributors to whom sales are made	1609	1635
	c) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	13.38%	13.01%
Share of RPTs in	a) Purchases (Purchases with related parties as % of Total Purchases)	5.13%	4.82%
	b) Sales (Sales to related parties as % of Total Sales)	0.13%	0.17%
	c) Loans & advances given to related parties as % of Total loans & advances	0	0
	d) Investments in related parties as % of Total Investments made	26.33%	17.84%

2 Principle

Business 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 products and processes to total R&D and capex investments made by the entity, respectively.**

Segment	FY 2025-26	FY 2024-25	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)**

Yes, the Company promotes sustainable sourcing practices based on principles of fair business conduct, health and safety, human rights, and environmental responsibility. Vendor selection and on boarding processes include preliminary evaluation of compliance with applicable laws. A significant number of Company's material suppliers are GOTS approved and/or hold OEKO-TEX certification, supporting the Company's efforts towards responsible and sustainable sourcing practices.

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

The Company does not currently maintain a separate quantitative assessment or tracking mechanism to determine the percentage of input materials sourced sustainably.

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)	The Company has established a structured Extended Producer Responsibility (EPR) framework to manage plastic packaging waste in line with the requirements of the Plastic Waste Management Rules, 2016. It is duly registered with the Central Pollution Control Board (CPCB) and ensures compliance with prescribed EPR obligations. Through this approach, the Company is strengthening accountability for post-consumer waste and advancing responsible plastic waste management practices.
(b) E-waste	Given the nature of its operations, the Company generates only limited quantities of e-waste. All the e-wastes are safely stored and periodically disposed of through authorized recyclers once adequate volumes are accumulated, ensuring environmentally sound handling and compliance with applicable regulations.
(c) Hazardous waste	The Company's hosiery products are predominantly manufactured using cotton yarn, which is relatively benign in terms of end-of-life environmental impact. Any hazardous waste generated, if at all, is handled and disposed of in strict compliance with applicable regulatory requirements, ensuring safe and responsible waste management practices.
(d) other waste.	Other waste generated during operations is managed and disposed of through authorized local vendors, in accordance with applicable waste management regulations and environmental guidelines, ensuring safe and compliant handling practices.

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) is applicable to the Company in respect of plastic packaging waste. The Company is registered with the Central Pollution Control Board (CPCB) under the applicable provisions of the Plastic Waste Management Rules, 2016, as amended. The Company's management of plastic packaging waste is undertaken in accordance with its approved/submitted EPR plan and the applicable regulatory requirements. The Company fulfils its prescribed EPR obligations through authorised channels and monitors compliance with the applicable requirements.

3 Principle

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicator:

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

Category	Total (A)	% of employees covered by									
		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	771	672	87%	760	99%	-	-	-	-	-	-
Female	71	32	45%	70	99%	71	100%	-	-	-	-
Total	**842**	**704**	**84%**	**830**	**99%**	**71**	**8%**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	Total (A)	% of workers covered by									
		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	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent Workers											
Male	NA*										
Female											
Total											

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

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.06%	0.06%

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

Benefits	FY 2025-26			FY 2024-25		
	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	44%	91%	Yes	40%	99%	Yes
Gratuity	100%	54%	Yes	100%	53%	Yes
ESI	17%	89%	Yes	23%	99%	Yes
Others- please specify	-	-	-	-	-	-

Note: Employees who are not covered under ESI are, in large part, covered under the Company's health insurance scheme.

3. Accessibility of workplaces

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

At present, the Company does not have any differently abled individuals within its workforce. However, it remains committed to fostering an inclusive workplace and has ensured that most of its key establishments, including offices and operational locations, are equipped with necessary accessibility features to support individuals with diverse needs.

4. Does the Company 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 is committed to providing a fair, safe, inclusive and non-discriminatory work environment across all its operations. The Company's Business Responsibility and Sustainability Reporting (BRSR) Policy prioritizes employee well-being and promotes accessibility across facilities, supporting an inclusive workplace for individuals with diverse abilities. It extends across all aspects of the employer–employee relationship, reflecting the Company's continued focus on responsible business conduct, ethical practices, and holistic employee welfare.

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	**-**	**-**	**-**	**-**

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 employees Other than permanent workers	The Company has established a structured and responsive grievance redressal mechanism to address employee and worker concerns in a timely and effective manner. Routine grievances are addressed at the respective unit level, while matters requiring further intervention are escalated through the HR function to the appropriate level of management for resolution. To promote open and transparent communication, the Company provides accessible channels such as complaint boxes, enabling employees to raise concerns confidentially and without fear of retaliation. This is further supported by a Whistle Blower Policy, which allows for the anonymous reporting of any suspected or actual misconduct, reinforcing a culture of integrity and accountability. Additionally, the Company has formulated a Prevention of Sexual Harassment (POSH) Policy and constituted an Internal Complaints Committee (ICC) in line with statutory requirements. This framework ensures that grievances related to sexual harassment are addressed with sensitivity, fairness and confidentiality.
Permanent Workers	Not Applicable
Other than permanent employees	Not Applicable

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	Nil			Nil		
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. **Details of training given to employees and workers:**

Category	FY 2025-26					FY 2024-25				
	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	771	771	100%	634	82%	784	784	100%	652	83%
Female	71	71	100%	52	73%	56	56	100%	35	63%
Total	**842**	**842**	**100%**	**686**	**81%**	**840**	**840**	**100%**	**687**	**82%**
Workers										
Male	1484	1484	100%	920	62%	1616	1616	100%	920	60%
Female	373	373	100%	261	70%	193	193	100%	131	68%
Total	**1857**	**1857**	**100%**	**1181**	**64%**	**1809**	**1809**	**100%**	**1051**	**58%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	771	771	100%	784	784	100%
Female	71	71	100%	56	56	100%
Total	**842**	**842**	**100%**	**840**	**840**	**100%**
Workers						
Male	Not Applicable			Not Applicable		
Female						
Total						

10. **Health and Safety Management System:**

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

Yes, the Company has implemented an Occupational Health and Safety (OHS) Management System across its operations, with a focus on identifying and managing workplace health and safety risks and promoting a safe and healthy working environment.

All manufacturing units and offices of the Company are certified under ISO 45001:2018, an internationally recognised standard for Occupational Health and Safety Management Systems, reflecting a structured and proactive approach to managing workplace risks, ensuring employee well-being, and fostering a strong culture of safety across the organisation. The Company also conducts annual health check-ups for its employees and workers to monitor and promote their occupational health and well-being.

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

The Company follows a structured process to identify and assess work-related hazards arising from routine and non-routine activities across its operational locations. Regular safety assessments are conducted to identify task-specific hazards, evaluate associated risks and implement appropriate control measures.

Near-miss incidents and unsafe conditions are reviewed, and corrective and preventive actions are undertaken to mitigate risks and prevent recurrence. Employees and workers are encouraged to report safety concerns and contribute towards maintaining a safe working environment.

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

Yes, the Company has established processes that enable workers to report work-related hazards and unsafe conditions through defined communication channels. Workers are encouraged to promptly report identified risks, following which appropriate corrective actions are taken. The Company promotes a proactive safety culture through awareness, training, and employee participation, enabling workers to raise safety concerns and, where required, refrain from performing unsafe work until appropriate measures are implemented.

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

Yes, the Company provides access to non-occupational medical and healthcare services to its employees and workers through comprehensive health coverage, including a Group Accident Insurance Scheme. Employees are also provided the option to avail benefits under ESI schemes and Mediclaim policies, thereby facilitating access to quality healthcare services at empanelled hospitals.

To further support employee well-being, designated medical rooms are available at key locations, including the Domjur Dyeing Unit and Head Office, with periodic visits by medical professionals for consultation and basic treatment. In addition, all other operational sites are equipped with first-aid and paramedical facilities to ensure timely access to medical assistance across the Company's locations.

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

Safety Incident /Number	Category	FY 2025-26	FY 2024-25
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	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.

The Company is committed to providing a safe and healthy workplace by implementing robust safety management systems, preventive measures and protocols across its operations. The Company continuously identifies and mitigates workplace risks and promotes a strong culture of health and safety through the following measures:

- Regular mock drills and fire safety exercises are conducted to strengthen emergency preparedness and response capabilities.
- Risk mitigation measures are implemented based on the findings of job safety assessments and other workplace risk evaluations.
- Safety performance is periodically reviewed by the top management to monitor effectiveness, address identified gaps and drive continuous improvement.
- Health and safety awareness sessions are conducted regularly to educate employees and workers on safe work practices, emergency procedures and workplace health requirements.
- Periodic medical surveys and annual health check-ups are undertaken to monitor and promote the health and well-being of employees and workers.
- Employees and workers are encouraged to share suggestions and provide feedback on workplace safety, thereby fostering employee participation and strengthening the Company’s safety culture.
- Appropriate machine guarding, handrails and other engineering and protective measures are provided around hazardous machinery, equipment and areas to minimize the risk of accidents and injuries.

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

	FY 2025-26			FY 2024-25		
	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
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. **Assessments for the year:**

	% of 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.**

Not Applicable

4 Principle

Business 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 Company.**

The Company follows a structured approach to identify key stakeholders based on their influence, impact, interest and level of dependency on the Company's operations. Stakeholder groups are periodically reviewed and refined by management to remain aligned with evolving business priorities and stakeholder expectations.

The Company has mapped a comprehensive set of internal and external stakeholders, including customers, suppliers and vendors, investors and shareholders, employees, local communities, as well as industry bodies and regulatory authorities.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, 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	Emails, periodic review meetings, distributors meet, online meetings, advertisements and website.	Regularly	The Company engages regularly with suppliers and distribution partners to foster responsible, efficient and resilient supply chain relationships. The engagement focuses on aligning quality standards, delivery schedules and compliance requirements, addressing operational and supply chain-related concerns, resolving issues and strengthening long-term partnerships.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, 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
Investors/ Shareholders	No	Annual General Meeting, Annual report, Investor presentations, Media Updates, Earnings Conference call, Website	Regularly	The Company engages with investors and shareholders through timely and transparent communication on business performance, financial results, corporate strategy, long-term growth, sustainability and material developments. Key areas of engagement include corporate governance, shareholder returns and grievance redressal. The Company also addresses their queries and concerns in a timely manner.
Lenders	No	Periodic Meetings , Consortium Meeting	Need based	The Company engages with lenders to maintain healthy banking relationships and address matters relating to financial performance, borrowing requirements, repayment obligations, covenant compliance and other financing requirements.
Industry Bodies and Regulatory Authorities	No	Regulatory Filings, Emails and Letters, Industry Forums, public advocacy, Liaison with regulatory bodies	Regularly	The Company engages with industry bodies and regulatory authorities to monitor sector developments, exchange best practices and contribute to industry consultations, as applicable. These engagements focus on ensuring compliance with applicable laws and regulations, maintaining high standards of environment, health and safety (EHS), and promoting transparent disclosures and sound corporate governance.
Employees	No	Annual Performance review and feedback, regular training and development, Employee grievance monitoring and redressals, Programmes to ensure employee well-being and safety, Notice board	Regularly	The Company engages with employees to understand and address their concerns and promote a safe, inclusive and supportive workplace. Key areas of engagement include employee well-being, health and safety, learning and development, career growth, performance, workplace policies, grievance redressal and employee engagement.
Local Communities	Yes	Need assessments, community visits and collaboration with non-governmental organisations	Need based	The Company engages with local communities to understand and address their social, environmental and developmental needs and concerns, while promoting inclusive growth and fostering positive, meaningful and long-term community relationships.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, 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
Customers	No	Customer feedback surveys, advertisement through various platforms, periodic engagement events, and Dealers / Distributors meet	Regularly	The Company maintains ongoing engagement with customers to understand their requirements and gather feedback on products and services. Customer interactions focus on addressing queries and complaints, improving service delivery, and incorporating customer feedback to enhance product quality and overall customer experience.

5 Principle

Business should respect and promote human rights

Essential Indicator:

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	842	842	100%	840	840	100%
Other than Permanent	NA					
Total Employees	**842**	**842**	**100%**	**840**	**840**	**100%**
Workers						
Permanent	NA					
Other than Permanent	1857	1857	100%	1809	1809	100%
Total Workers	**1857**	**1857**	**100%**	**1809**	**1809**	**100%**

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

Category	FY 2025-26					FY 2024-25				
	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	842	-	-	842	100%	840	-	-	840	100%
Male	771	-	-	771	100%	784	-	-	784	100%
Female	71	-	-	71	100%	56	-	-	56	100%
Other than Permanent	NA					NA				
Male										
Female										

Category	FY 2025-26					FY 2024-25				
	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)
Workers										
Permanent	NA					NA				
Male										
Female										
Other than Permanent	1857	-	-	1857	100%	1809	-	-	1809	100%
Male	1484	-	-	1484	100%	1616	-	-	1616	100%
Female	373	-	-	373	100%	193	-	-	193	100%

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

   a. **The details are provided below:**

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	1,14,04,800	-	-
Key Managerial Personnel	1	62,45,839	-	-
Employees other than BoD and KMP	763	3,38,126	71	1,46,420
Workers	-	-	-	-

Note:

i. For BoD: For calculating median remuneration, Directors in office as of March 31, 2026, have been considered. Sitting fees and commission paid to Non-Executive Independent Directors during FY 2025–26 have been excluded from the calculation. The median is based on the actual remuneration paid, as reflected in the financial statements, to ensure alignment with the reported figures.

ii. For KMPs: For calculating median remuneration, KMPs in office as of March 31, 2026 have been considered. Median is based on actual remuneration paid, as reflected in the financial statements, to ensure alignment with reported figures. Mr. Sumit Jaiswal, Company Secretary & Compliance Officer (KMP) resigned w.e.f. February 28, 2026.

iii. For employees: For calculating median remuneration, employees on the payroll as of March 31, 2026 have been considered. Median is based on total annual earnings to ensure consistency.

   b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

	FY 2025-26	PY 2024-25
Gross wages paid to females as % of total wages	4.98%	4.41%

Note: The percentage of gross wages paid to females has been calculated by considering only the employees other than BoD and KMP. Remuneration paid to BoD and KMP has not been included in the computation.

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, oversight of human rights-related matters is entrusted to the Head of Human Resources, ensuring dedicated and accountable governance. Employees and workers are encouraged to report any concerns or grievances directly through the HR function.

   This centralized oversight enables timely and sensitive handling of issues, reinforcing the Company's commitment to upholding human rights, ethical conduct, and responsible workplace practices across all operations.

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

The Company is committed to maintaining a safe, transparent, and supportive work environment, underpinned by an open-door culture that encourages employees to raise concerns without hesitation. Multiple channels are available for employees to report workplace issues, ensuring accessibility and ease of communication.

A structured grievance redressal mechanism is in place, including a dedicated email ID and the option to escalate concerns to reporting managers or senior management. Additionally, secure drop boxes at office locations enable employees to submit grievances, including those related to human rights, in a confidential manner.

This framework is further reinforced by the Whistle Blower Policy, which allows for anonymous reporting of concerns, with strict safeguards against retaliation. Through this multi-channel approach, the Company strengthens transparency, accountability, and respect for human rights across its operations.

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

The details are provided below:

	FY 2025-26			FY 2024-25		
	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		
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other Human rights related issues						

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

	FY 2025-26	PY 2024-25
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Complaints on POSH as a % of female employees / workers	0	0
iii) Complaints on POSH upheld	0	0

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

The Company is committed to maintaining a safe, respectful, inclusive and supportive workplace and ensures that complaints relating to discrimination and harassment are handled with fairness, sensitivity and confidentiality. The Company follows the principles of natural justice while addressing such concerns.

Complaints are addressed by the HR team and senior management, as appropriate, to ensure a fair, impartial and timely resolution. Confidentiality is maintained throughout the process, including after closure of the complaint, to protect the identity, dignity and interests of the complainant. These measures help ensure a safe reporting environment and encourage employees to raise concerns without fear of adverse consequences.

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

Yes

10. **Assessment for the year:**

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other- please specify	-

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

The assessment did not highlight any specific risk. Hence, not applicable.

6 Principle

Business should respect and make efforts to protect and restore the environment

Essential Indicator:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	5800.33	-
Total fuel consumption (B)	0	-
Energy consumption through sources (C)	0	-
Total energy consumed from renewable sources (A+B+C)	5800.33	-
From non-renewable sources		
Total electricity consumption (D)	38156.08	46130.38
Total fuel consumption (E)	237774.38	257842.90
Energy consumption through sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	275930.46	303973.28
Total energy consumed (A+B+C+D+E+F)	**281730.79**	**303973.28**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000224	0.0000248
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000455	0.000512
Energy intensity in terms of physical output	0.0016	0.0017
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.**

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	54820	92280
(iii) Third party water	3815.00	3948
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal(in kilolitres) (i + ii + iii + iv + v)	**58635**	**96228**
Total volume of water consumption (in kilolitres)	41515	53772
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000033	0.0000044
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenuefrom operations adjusted for PPP)	0.000067	0.000091
Water intensity in terms of physical output	0.00023	0.00030
Water 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	

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	-	-
- With treatment – please specify level oftreatment	-	-
(ii) To Groundwater	17120	42456
- No treatment	-	-
- With treatment – please specify level oftreatment	17120	42456
(iii) To Seawater	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	0	0
- No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	17120	42456
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	

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

The Company is currently evaluating the implementation of a Zero Liquid Discharge (ZLD) mechanism in the near future. Meanwhile, recognising the importance of water conservation, the Company undertakes measures to optimise water consumption and minimise wastewater generation through reuse and recycling. An Effluent Treatment Plant (ETP) is installed at the facility, enabling treatment and recycling of the wastewater generated/used by the plant, thereby reducing freshwater consumption and wastewater discharge.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO_x	mg/NM^3	55	61
SO_x	mg/NM^3	127	132
Particulate matter (PM)	mg/NM^3	67	81
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify Mercury, Cadmium, Chromium etc.	-	-	-
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		

Note: Applicable only for Domjur plant.

7. **Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	28405.55	20806.28
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	7525.23	9315.78
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent/rupee of turnover	0.00000285	0.00000245
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)	Metric tonnes of CO_2 equivalent/USD of turnover	0.0000580	0.0000507
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	0.000198	0.000166
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		

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

The Company is committed to reducing its environmental footprint by systematically addressing and reducing greenhouse gas (GHG) emissions across its operations. As part of this commitment, the Company has adopted renewable energy initiatives, including a 1.8 MWp solar power plant at its Domjur facility in West Bengal.

These initiatives help reduce dependence on conventional energy sources and contribute to lowering GHG emissions. The Company continues to explore opportunities to improve energy efficiency, optimise resource consumption and increase the use of renewable energy across its operations, supporting its long-term commitment to sustainable and environmentally responsible manufacturing.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	18.21	18
E-waste **(B)**	1.109	0.7
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)**	5.068	3.302
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	117.20	238.42
Total (A + B + C + D + E + F + G + H)	**141.587**	**260.42**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000112	0.0000000212
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000229	0.000000438
Waste intensity in terms of physical output	0.00000079	0.00000144
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	139.95	257.12
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**139.95**	**257.12**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1.01	3.302
Total	**1.01**	**3.302**
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	

Note: The Company ensures responsible disposal of all waste generated from its operations through authorized third-party vendors, in line with applicable environmental regulations. Notably, more than 90% of textile waste is recycled through accredited vendors, reflecting the Company's commitment to sustainable resource management and circular economy practices.

10. **Briefly describe the waste management practices adopted in your establishment. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company is committed to minimising waste generation and strengthening responsible waste management practices across its operations. It follows a resource-efficient approach by promoting the Reduce, Reuse and Recycle (3R) principles, including the reuse of materials and reintegration of surplus resources into the production cycle, thereby reducing waste and landfill dependency.

Key measures include segregation of waste at source, systematic monitoring and documentation of waste streams, and responsible disposal through authorised waste management partners. The Company also prioritises sourcing from GOTS and OEKO-TEX-certified suppliers, supporting the use of materials that meet recognised standards for sustainable and responsible production.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The company does not have any plants or offices in or near ecologically sensitive areas.			

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

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

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).**

If not, provide details of all such non-compliances, in the following format:

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
Yes , the company is compliant with all applicable environment – related laws				

7 Principle

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

Essential Indicator:

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

5

b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company 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 Indian	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 Company, based on adverse orders from regulatory authorities.**

Name of the authority	Brief of the case	Corrective action taken
The Company has not engaged in any anti – competitive conduct.		

8 Principle

Businesses should promote inclusive growth and equitable development

Essential Indicator:

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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 on the company based on applicable laws.					

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

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

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

The Company's Corporate Social Responsibility (CSR) initiatives are driven by a dedicated team focused on creating meaningful and sustainable social impact. Guided by its core values, the CSR framework is designed to systematically assess community needs and implement programs aligned with its defined vision and objectives.

The Company collaborates closely with NGO partners, enabling continuous engagement with local communities to identify priority areas and deliver targeted interventions. Oversight by the CSR Committee ensures effective implementation, monitoring, and timely resolution of community concerns, reinforcing a structured and accountable approach to social responsibility.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	7.85%	6.70%
Sourced directly from within the district and neighbouring districts.	99.62%	98.20%

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 2025-26	FY 2024-25
Rural		
% of Job creation in Rural areas	-	-
Semi-urban		
% of Job creation in Semi-urban areas	-	-
Urban		
% of Job creation in Urban areas	8.53%	10.66%
Metropolitan		
% of Job creation in Metropolitan areas	91.47%	89.34%

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

9 Principle

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

Essential Indicator:

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

The Company places strong emphasis on addressing customer grievances in a timely, transparent, and customer-centric manner. It has established a dedicated feedback and complaint portal on its official website, enabling easy access for customers to raise concerns.

In addition, a toll-free helpline number and a dedicated customer relations email ID are available to address queries, feedback, and complaints. The Company ensures that customers are kept informed throughout the resolution process, reinforcing trust and enhancing overall customer experience.

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	
Recycling and/or safe disposal	

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

Number of consumer complaints in respect of the following:	FY 2025-26			FY 2024-25		
	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	NA	0	0	NA
Advertising	4	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	116	0	Customer Complaints pertaining to product related / online payment issues	68	0	Customer Complaints pertaining to product related / online payment issues

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

	Number	Reasons for recall
Voluntary recalls	0	-
Forced recalls	0	-

5. **Does the Company 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 established a comprehensive Cybersecurity and Data Privacy framework applicable to all employees, contractors, partners, and relevant third parties with access to its information systems. This is supported by detailed standard operating procedures that identify potential risks and define controls related to data security and privacy. In-house data storage and IT infrastructure are protected by a Palo Alto firewall with integrated threat protection. These protocols are reviewed and updated regularly to safeguard against emerging threats.

Robust IT protocols are in place to safeguard sensitive information, including customer data, and to protect the integrity of the Company's digital infrastructure. These measures are periodically reviewed and updated to address evolving cyber threats, ensuring resilience, data protection, and continuity of business operations.

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

Not Applicable.

7. **Provide the following information relating to data breaches:**

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	Nil
b. Percentage of data breaches involving personally identifiable information of customer	Nil
c. Impact, if any, of the data breaches	Nil