

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the 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	2024-25
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 Jaiswal 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
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 product and providing related services	100%

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contribute
1	Hosiery products	14309	97.30%

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	27 States and 3 Union Territories
International (No. of Countries)	16

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

2.53%

c. Types of customers

Rupa leverages a diverse range of distribution channels to cater to the unique needs of its customers. These include contemporary trade and general trade formats, encompassing large format stores, multi-brand outlets, exclusive brand outlets, and e-commerce. In addition to retail, the Company also offers contract manufacturing, further strengthening its business portfolio.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	840	784	93.33%	56	6.67%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D + E)	840	784	93.33%	56	6.67%
Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	1809	1616	89.3%	193	10.7%
6	Total workers (F + G)	1809	1616	89.3%	193	10.7%

b. Differently abled Employees and workers:

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	14	1	7.14%
Key Management Personnel	2	0	0

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

Particulars	FY'2024-25			FY'2023-24			FY'2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	49.34%	53.10%	49.60%	40%	18%	38%	37%	51%	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

S. 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 Fashions Private Limited	Wholly-owned Subsidiary	100%	No
5.	Rupa Bangladesh Private Limited	Wholly-owned Subsidiary	100%	No

VI. CSR Details

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

(ii) Turnover (in ₹): 1,22,718.49 lakhs

(iii) Net worth (in ₹): 1,01,142.93 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'2024-25			FY'2023-24		
		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	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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'2024-25			FY'2023-24		
		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
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: 18001235001 & Feedback or Complaint Register Link: https://rupa.co.in/feedback)	68	0	-	62	0	-
Value Chain Partners	Yes https://rupa.co.in/feedback	0	0	-	0	0	-
Others		-	-	-	-	-	-

Note:

- The Company has "[Whistle blower policy](#)", which mentions contact details of the concerned authority to be addressed in case of any complaints.
- [Anti- Bribery Anti-corruption policy](#) is available, for any grievances related to ethics.
- For grievance redressal for external stakeholders, the Company has provided contact details on their website. Any grievance are to be addressed at : customer.care@rupa.co.in.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, 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 processes depend on a reliable and continuous energy supply. Reliance on conventional energy sources leads to greenhouse gas (GHG) emissions, creating environmental and regulatory risks. Opportunities: Adopting renewable energy sources and enhancing energy efficiency offer significant potential to reduce GHG emissions and lower long-term operational costs.	• Replaced conventional lighting systems with LED: Upgraded traditional lighting infrastructure to energy-efficient LED systems, reducing energy consumption and emissions. • Collected boiler-generated steam for multiple uses: Captured steam from boilers for drying, compacting and pre-heating incoming boiler water, optimizing energy use and minimizing waste. • Emphasis on purchasing indigenous goods: Prioritized locally sourced materials to lower transportation-related emissions and support a sustainable supply chain.	• Negative: Initial investments in sustainable technologies and processes may increase operational expenses. • Positive: Long-term cost efficiency can be realized by leveraging innovative, energy-efficient technologies and transitioning to cleaner, renewable energy sources.
2	Water and Effluent Management	Risk	Risk: Water scarcity and contamination of natural water bodies can lead to significant social, environmental, and economic consequences. Rupa is committed to strict adherence to all water-related regulatory norms, including responsible water sourcing and proper treatment before discharge. Additionally, Rupa actively implements water conservation measures and promotes efficient usage across all operations. Continuous monitoring and assessment enable timely identification and mitigation of potential water-related risks.	• Installing water meters at withdrawal and consumption sites: Water meters are being installed at key withdrawal and usage points, with regular inspections and maintenance to quickly detect and repair leakages, promoting efficient water management. • The Company is evaluating the implementation of Zero Liquid Discharge at the Domjur facility. • Conduct water analysis for treated water from ETP every six months: Treated effluent water undergoes biannual testing by NABL-accredited laboratories to ensure compliance with quality and environmental standards.	Negative: • Increased water utility expenses • Potential supply chain interruptions due to water scarcity • Risk of penalties from pollution control authorities for non-compliance, if any.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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 and Opportunity	• Risk: Poor waste management practices will lead to significant risks to worker health and safety and can contaminate land, water, and air. Moreover, non-compliance with waste disposal regulations may lead to severe legal and reputational consequences. • Opportunity: Rupa acknowledges the potential of implementing waste recovery, composting and recycling technologies to reduce reliance on finite resources through sustainable practices.	• Compliance with SPCB guidelines: Rupa ensures adherence to State Pollution Control Board (SPCB) standards, aligning its waste management practices with regulatory requirements. • Safe disposal of waste: Licensed waste management providers handles waste, ensuring its safe and environmentally sound disposal. • Implementation of 3R policy: The company integrates the Reduce, Reuse, and Recycle (3R) philosophy throughout its operations to minimize waste and enhance sustainability. • Sustainable packaging: Rupa uses sustainable packaging solutions to encourage recycling and minimize its environmental footprint	Negative: • Non-compliance with hazardous waste regulations may lead to fines and other legal consequences for the Company. Positive: • Transitioning to eco-friendlier resources can help reduce material costs • Overall operational expenses can be lowered through efficient waste management and sustainable resource utilization
4	Chemicals Management	Risk	Risk: Given the use of chemicals in its dyeing processes, Rupa is fully aware of the associated chemical hazards. These risks can affect both environmental and human health and may lead to regulatory challenges if not properly managed.	• Zero Liquid Discharge initiative: Rupa is evaluating the implementation of Zero Liquid Discharge at the Domjur facility. • Use of technology: Technologies are employed to eliminate dyes and other contaminants from processed water, minimizing ecological impact. • GOTS certification: The Company has obtained Global Organic Textile Standard (GOTS) certification, demonstrating compliance with stringent environmental and social criteria.	Negative: • Non-compliance with chemical handling and disposal regulations may lead to substantial fines and penalties. • Regulatory violations and environmental damage can harm brand reputation and erode consumer trust.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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: Rupa places strong emphasis on protecting the rights and well-being of every employee. Failure to uphold human rights and labor standards can result in legal actions, financial penalties, and damage to the Company's brand reputation.	• Prioritizing employee well-being and rights: The company is committed to fostering a respectful and supportive environment that upholds the dignity and rights of every employee. • Equal opportunity hiring practices: Rupa ensures fair and non-discriminatory recruitment by evaluating all candidates equally. • Safe and inclusive workplace: The company actively nurtures a culture of inclusivity and safety, empowering a diverse workforce to thrive and contribute to organizational success. • Compliance with labor laws and human rights standards: Rupa adheres to all relevant labor regulations and aligns its practices with human rights frameworks.	Negative: • Non-compliance with labor or human rights standards may result in legal repercussions, including fines, lawsuits, or other regulatory actions. • Such violations can also cause reputational damage and diminish stakeholder trust.
6	Occupational Health and Safety	Risk	Risk: Rupa places Occupational Health and Safety (OHS) at the forefront, recognizing its critical role in safeguarding the health, safety, and overall well-being of employees. Any lapses in OHS compliance can result in legal penalties, increased attrition, and reputational harm.	• Prioritizing OHS as a risk: Rupa's emphasis on occupational health and safety demonstrates a strong commitment to ensuring the health, safety, and welfare of its employees. • Fostering a positive workplace culture: A proactive focus on OHS enhances employee morale and encourages a culture of trust, care, and productivity. • ISO 45001:2018 certification: All Rupa plants and the corporate office are certified under ISO 45001:2018, reflecting adherence to international OHS standards.	Negative: • Failure to comply with OHS standards may lead to regulatory penalties, legal action, and operational disruptions. • Poor OHS practices can increase employee turnover, hinder talent acquisition, and raise recruitment costs. • Neglecting workplace safety can harm the company's reputation and diminish stakeholder confidence.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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)
				Health and safety training: Regular comprehensive training sessions are conducted to educate employees and workers on health and safety best practices.	
7	Diversity and Inclusion	Opportunity	Opportunity: Rupa places a high priority on diversity and inclusion within its workforce, ensuring equal opportunities for all. The Company is committed to building an inclusive culture where every individual, regardless of their background, is given fair and equal chances to grow and succeed. The company values the strength that comes from a workforce enriched with diverse backgrounds, experiences, and viewpoints. This diversity fosters innovation and collaboration, contributing to an effective work environment. Rupa also recognizes that today's employees seek more than just employment. They look for organizations that provide opportunities for both personal and professional growth, supporting their holistic development and career advancement.	-	Positive: - Rupa's inclusive practices strengthen talent acquisition and improve employee retention. - Enhanced employee engagement and satisfaction drive increased productivity. - A motivated, diverse workforce leads to improved operational efficiencies and revenue growth.
8	Customer Relationship Management	Opportunity	Opportunity: Rupa leverages its Customer Relationship Management (CRM) system to design and implement loyalty programs focused on retaining existing customers. These programs	-	Positive : Enhances the company's ability to manage sales, identify high-potential leads, and prioritize opportunities effectively.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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)
			are strategically developed to encourage repeat purchases and deepen customer relationships over time.		Streamlines the sales process by eliminating inefficiencies and improving coordination across teams.
9	Responsible Supply chain	Opportunity	Opportunity: Ensuring ethical and sustainable sourcing practices minimizes environmental and social risks throughout the supply chain. Rupa recognizes the importance of aligning its suppliers and vendors with the Company's broader sustainability objectives.	-	Positive: - Conducting regular supply chain assessments helps identify supplier risks and uncover industry-leading practices. - Responsible sourcing strategies contribute to long-term cost efficiencies.
10	Community upliftment	Opportunity	Opportunity: The Company believes that active engagement in Corporate Social Responsibility (CSR) and community development drives inclusive and sustainable growth. It recognizes local communities as essential to business continuity and resilience. Through its CSR initiatives, the Company promotes holistic social and environmental development, supporting economic empowerment and social well-being. By investing in education, healthcare, and livelihood development, the Company strengthens local communities and fosters long-term operational stability.	-	Positive: - Strengthens community well-being through targeted initiatives in education, health, and economic empowerment. - Promotes social cohesion and environmental sustainability. - Cultivates lasting trust, goodwill, and mutual support between the company and the communities it serves.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether the Company'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. Weblink of the policies, if available				https://rupa.co.in/					
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	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 head office - GOTS certified - Oeko-Tex certification	-	-	-
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 conservation, enhancing water efficiency and effective waste management practices. Guided by a goal to achieve net zero emissions by 2070, the company also focuses on minimizing plastic consumption in its packaging. It also actively contributes to uplifting underprivileged communities through its CSR initiatives. Upholding principles of good governance beyond mere compliance, the company strives to create long-term value for its stakeholders and society at large.								
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	The company is actively engaged in implementing initiatives and practices aimed at achieving its sustainability commitment goals. Efforts are ongoing to enhance energy conservation and efficiency, minimize plastic consumption in packaging, and support underprivileged communities through targeted CSR programs. The company remains dedicated to evolving its governance standards beyond compliance and is continuously making progress towards these objectives, with a focus on long-term positive impact.								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

Governance, leadership and oversight

7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

As part of its ongoing efforts to enhance transparency and drive sustainable development, the company submits its Business Responsibility and Sustainability Report for the financial year 2024–25 (BRSR).

At Rupa, we recognize that long-term value creation is intrinsically linked to responsible business conduct. As a conscientious corporate citizen, we strive to go beyond regulatory compliance, actively contributing to the well-being of our stakeholders, the environment, and the communities in which we operate.

During the year under review, we took significant steps to enhance transparency, reduce our environmental footprint, and promote an inclusive workplace. We continue to adopt innovative solutions to minimize our environmental footprint, focusing on energy management, water conservation, and waste reduction. Initiatives such as the installation of solar power infrastructure at Domjur and the initiation of steps to reduce greenhouse gas (GHG) emissions—are playing a pivotal role in advancing our sustainability journey. In addition, we are actively exploring various options for implementing zero liquid discharge systems, underscoring our dedication to responsible water management. With a strong emphasis on diversity and equal opportunity, we are committed to fostering a workplace where all employees can thrive. Through our Corporate Social Responsibility (CSR) initiatives, we aim to create a meaningful and lasting impact on society.

Our continued efforts in energy efficiency, waste management, and social responsibility are expected to deliver long-term value for both the organization and its stakeholders. These initiatives reinforce our unwavering commitment to sustainable business practices and to contributing positively to the broader society.

We recognize that sustainability is an ongoing journey. The progress we've made inspires us to strive further and do more, as we remain committed to continuous improvement.

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								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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 carries out internal assessment/evaluation of the policies by respective departments, on need basis								

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)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	The topics relating to Industry trends, governance and regulatory compliance requirements, risk management, cyber security risk and ESG commitments, safety, health is regularly discussed in the Board meetings, and other Board Committee meetings.	100%
Key Managerial Personnel	2	Updates and awareness related to regulatory changes. Topics covered include: Corporate Governance, Companies Act, 2013, SEBI LODR Regulations, SEBI Insider Trading Regulations and other regulations as applicable to the Company, ESG matters, cyber security risk, Code of Conduct.	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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
Employees other than Board of Directors and KMPs	7	Code of Conduct for Employees, Prevention of Sexual Harassment Act at Workplace (POSH), Whistle Blower Policy, sensitisation of compliances under Code of Conduct to regulate, monitor and report trading by Designated Persons and their immediate relatives, Environment health and safety working conditions, sessions on skill development.	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** [Note: The entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website]:

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding fee	-	-	0	-	-

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 instituted a comprehensive Anti-Corruption and Anti-Bribery Policy, available on the Company's website at <https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf>, to promote the highest standards of integrity and ensure full compliance with applicable anti-bribery laws.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

The policy applies universally to all employees, and extends to agents, representatives, vendors, and business partners. It underscores the Company's zero-tolerance stance on corruption and unethical conduct in any form.

- The Company is committed to addressing any breach of this policy with the utmost seriousness. Violations may lead to strict disciplinary measures, including termination of employment or immediate discontinuation of business relationships.
- Reporting mechanisms and contact details are included in the policy. Individuals are encouraged to report any suspicious or unethical behavior, and the Company assures that no retaliatory action will be taken against whistle blowers.

The policy strictly prohibits the following practices:

- Bribery: Offering or promising any undue advantage to improperly influence someone's actions
- Receiving Bribes: Soliciting or accepting benefits to act in a way that compromises integrity
- Facilitation Payments: Making payments to expedite routine government actions, even if such payments are customary
- Gifts to Officials: Providing or receiving gifts or favors intended to influence decisions by government employees

This policy reinforces Rupa's commitment to ethical business practices and transparent governance.

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'2024-25	FY'2023-24
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

Particulars	FY'2024-25		FY'2023-24	
	Number	Remark	Number	Remark
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 2024-25	FY 2023-24
Number of days of accounts payables	52.05	49.33

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchase from trading houses as % of total purchase	Not identifiable	Not identifiable
	b. Number of trading houses where purchases are made from	Not identifiable	Not identifiable
	c. Purchase from top 10 trading houses as % of total purchase from trading houses	Not identifiable	Not identifiable
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	94.27%	95.67%
	b. Number of dealers / distributors to whom sales are made	1635	1575
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	13.01%	12.92%
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	4.82%	13.14%
	b. Sales (Sales to related parties as % of Total Sales)	0.17%	0.13%
	c. Loans & advances given to related parties as % of Total loans & advances	0	0
	d. Investments in related parties as % of Total Investments made	17.84%	99.97%

Principle 2: Business should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

Segment	FY'2024-25	FY'2023-24	Details of improvements in environmental and social impacts
R & D	0	0	-
Capex	0	0	-

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

Yes, the Company encourages sustainable practices based on fair business practices, health and safety, human rights, and environmental protection. Vendor selection and on boarding processes include preliminary evaluation of compliance with applicable laws. Most of our materials suppliers are GOTS approved and have received the Oeko-Tex certification.

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

The Company is currently not tracking the input materials specifically for sustainability in sourcing.

- 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)	Rupa has formulated a comprehensive Extended Producer Responsibility (EPR) plan to effectively manage the downstream operations of plastic packaging waste in accordance with the Plastic Waste Management Rules, 2016. The company is duly registered with the Central Pollution Control Board (CPCB) and complies with its EPR obligations as outlined by the regulatory framework.
(b) E-waste	Given the nature of the Company's operations, only minimal e-waste is generated annually. Small amounts that do occur are securely stored until sufficient volume is reached for disposal, after which they are responsibly transferred to authorized e-waste recyclers.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

(c) Hazardous waste	The hosiery items are majorly made from cotton yarn, which do not pose significant environmental risks at end-of-life. Hazardous waste, if any, are managed in accordance with legal protocols.
(d) Other waste	Other waste generated during operations is disposed of by certified local vendors in accordance with local waste management regulations and environmental guidelines

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 alignment with the Plastic Waste Management Rules, 2016, Rupa has formulated a well-defined EPR plan to manage its plastic packaging waste responsibly. The Company is duly registered with the Central Pollution Control Board (CPCB) and is actively fulfilling its EPR obligations as per the applicable guidelines.

Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
		(B)	(B / A)	(C)	(C / A)	(D)	(D / A)	(E)	(E / A)	(F)	(F / A)
Permanent employees											
Male	784	649	82.78%	784	100%	-	-	-	-	-	-
Female	56	19	33.93%	56	100%	56	100%	-	-	-	-
Total	840	668	79.52%	840	100%	56	100%	-	-	-	-
Other than Permanent employees											
Male											
Female	NA										
Total											

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

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

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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

	FY'2024-25	FY'2023-24
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.06%	0.05%

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

Benefits	FY'2024-25			FY'2023-24		
	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%	99%	Y	41%	91%	Y
Gratuity	100%	53%	Y	99%	85%	Y
ESI	23%	99%	Y	26%	89%	Y
Others- please specify	-	-	-	-	-	-

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.

Currently, the Company does not have any differently abled individuals as employee/worker. However, most of its key establishments, including offices and operational locations, are equipped with accessibility features to accommodate them.

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 has established a Business Responsibility and Sustainability Reporting (BRSR) Policy that reflects its commitment to fostering a fair, safe, healthy, inclusive, and dynamic work environment across all its operations. The policy promotes workplace well-being and ensures that all the facilities are accessible to differently-abled employees and workers, promoting inclusivity at every level.

The BRSR policy is applicable to all aspects of the employer-employee relationship, underscoring the Company's dedication to responsible business conduct and 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	100%	50%	-	-
Total	100%	50%	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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)
Other than permanent workers	The Company has established a robust grievance redressal system to ensure that employee and worker concerns are addressed promptly and effectively. Local Unit Heads are primarily responsible for resolving day-to-day issues, while significant concerns are escalated to top management through the HR department, ensuring a structured approach to resolution. To encourage open communication, complaint boxes have been installed at Company offices, allowing employees to submit their grievances confidentially and without fear of reprisal. The Company also has a Whistle Blower Policy, which empowers employees to report any suspected or actual misconduct anonymously, promoting transparency and accountability within the organization. In addition, a Prevention of Sexual Harassment (POSH) Policy is in place, which includes clearly defined contact details for lodging complaints. An Internal Complaints Committee (ICC) has been constituted in accordance with legal requirements to handle and resolve such matters fairly and sensitively. This multi-tiered framework reinforces the Company's commitment to maintaining a respectful, safe, and inclusive workplace culture.
Permanent employees	
Permanent workers	
Other than permanent employees	

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

Category	FY'2024-25			FY'2023-24		
	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						

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

8. Details of training given to employees and workers:

Category	FY'2024-25					FY'2023-24				
	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	784	784	100%	652	83%	720	720	100%	612	85%
Female	56	56	100%	35	63%	57	57	100%	40	70%
Total	840	840	100%	687	82%	777	777	100%	652	84%
Workers										
Male	1616	1616	100%	920	60%	1,598	1,455	91%	959	60%
Female	193	193	100%	131	68%	225	203	90%	130	58%
Total	1809	1809	100%	1051	58%	1,823	1,658	91%	1089	60%

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

Category	FY'2024-25			FY'2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	784	784	100%	720	692	96%
Female	56	56	100%	57	53	93%
Total	840	840	100%	777	745	96%
Workers						
Male	Not Applicable			Not Applicable		
Female						
Total						

Note: 100% of eligible employees have received performance and career development reviews.

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 places occupational health and safety at the core of its employee welfare practices, recognizing it as a fundamental requirement for all workers and staff. The Company has implemented strict safety protocols and guidelines to ensure a secure and hazard-free working environment across all locations.

Demonstrating its commitment to global safety standards, all Rupa plants and offices are certified under ISO 45001:2018, the internationally recognized Occupational Health and Safety Management System standard.

This certification reinforces the Company's proactive approach to safeguarding the well-being of its workforce and fostering a culture of safety throughout the organization.

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 recognizes that strong leadership is critical to business success and actively promotes a culture where employees and vendors are encouraged to contribute innovative ideas, uphold ethical conduct, and maintain safe work practices. This collective responsibility ensures the safety and well-being of everyone across the organization.

To reinforce its safety-first approach, the Company conducts safety assessments to identify occupational hazards associated with specific tasks. In addition, all near-miss incidents are analysed, and appropriate control measures are implemented to reduce risks and prevent future occurrences. The health and safety guidelines are applicable to all operating locations of the Company.

This approach highlights the Company's commitment to continuous improvement in workplace safety and responsible leadership at all levels.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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 implemented well-defined processes enabling employees to report work-related hazards and to withdraw from potentially dangerous situations without fear of retaliation. It actively fosters a culture of safety and personal accountability, encouraging all employees to prioritize their well-being and to promote safety awareness among peers, thereby ensuring a secure work environment.

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

Yes. All the employees are covered under a Group Accident Insurance Scheme. Further, the Company provides its employees the option to avail the benefits of ESI schemes and Mediclaim policies, which provide access to healthcare services at registered hospitals.

To further support employee well-being, the dyeing unit at Domjur and the Head Office are equipped with designated medical rooms, where a visiting doctor is available weekly. Employees and workers can receive free health consultations and basic medications at these facilities.

Additionally, all other plant locations are equipped with first-aid or paramedical facilities, ensuring that timely medical support is available across all operational sites.

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

Safety Incident /Number	Category	FY 2024-25	FY 2023-24
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 fostering a safe and healthy work environment by integrating robust safety systems and protocols across its operations. A variety of preventive and proactive measures have been adopted to ensure employee well-being and minimize workplace risks. These include:

- Regular mock drills and fire safety exercises to enhance emergency preparedness.
- Risk mitigation strategies based on findings from job safety assessments.
- Top management reviews safety performance periodically, ensuring continuous improvement.
- Awareness sessions are conducted to educate employees and workers on health and safety practices.
- Periodic medical surveys and annual health check-ups help monitor employee health.
- A culture of safety is encouraged by inviting employees and workers to freely share suggestions on improving safety standards.
- Proper machine guarding, handrails, and other protective measures are in place around all potentially hazardous equipment and areas.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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

	FY'2024-25			FY'2023-24		
	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

Principle 4: Business should respect the interests of and be responsive to all its Stakeholders

Essential Indicators

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

The Company proactively identifies and engages with stakeholders based on their influence, potential impact, and interest in the business. Management periodically reviews and updates these stakeholder groups to ensure alignment with the Company's evolving priorities.

In identifying key stakeholders, the Company considers critical factors such as dependency, urgency, responsibility, vulnerability, and influence. This thoughtful approach enables the Company to engage meaningfully with the right stakeholders and address their expectations effectively.

The Company has mapped both internal and external stakeholders, encompassing key categories including:

- Customers
- Suppliers and Vendors
- Investors and Shareholders
- Employees
- Local Communities
- Industry Bodies and Regulatory Authorities

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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	- E-mails and meetings - Vendor evaluation - Review meetings/ Distributors Meet	Regular basis	- Regular communication and updates on business plans - Timely payment and continuity of supplies - Value Creation - Resolving supply chain issues - Quality products
Investors/ Shareholders	No	- Annual General Meeting - Annual Report - Investor Presentations - Media Updates - Earnings Conference Call for quarterly results - Website - Investor Support	Regular basis	- Transparent and timely disclosures - Long-term viability and sustainable growth - Effective corporate governance - Redressal of grievances - Corporate Strategy and Insights - Returns on investments
Lenders	No	- Periodic meetings - Consortium Meeting	Need basis	- Maintaining healthy banking relations - Establish robust banking networks to effectively meet the financial needs of the Company
Industry Bodies and Regulators	No	- Regulatory filings - E-mails and letters - Industry forums - Policy advocacy - Liasoning with regulatory bodies	Need basis	- Compliance with all applicable laws, rules and regulations - Environment, health and safety norms - Transparency in disclosure - Sound corporate governance mechanism

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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
Employees	No	- Annual performance review and feedback - Regular training and development - Employee grievance monitoring and redressals - Programmes to ensure employee well-being and safety - Frequent celebrations of significant commemorative days - Notice board	Regular basis	- Employee well being - Fair wages - Equity & Diversity - Occupational Health and Safety - Career growth - Training and development - Rewards and recognition - Grievance redressal
Local Communities	Yes	- Regular need assessment - Regular community visits - Collaboration with non governmental organisations	Need basis	- Social concerns such as healthcare, education, water, animal welfare - Sustainable way of carrying on the business
Customers	No	- Customer feedback surveys - Advertisement through various platforms - Periodic engagement events - Dealers/Distributors meet	Regular basis	- Improved quality products - Product safety and value for money - Streamlined customer feedback mechanism - Information regarding new products and schemes

Principle 5: Business should respect and promote human rights

Essential Indicators

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

Category	FY'2024-25			FY'2023-24		
	Total (A)	No. of employees /workers covered (B)	% (B / A)	Total (C)	No. of employees /workers covered (D)	% (D / C)
Employees						
Permanent	840	840	100%	777	777	100%
Other than Permanent	-	-	-	-	-	-
Total Employees	840	840	100%	777	777	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

Workers						
Permanent	-	-	-	-	-	-
Other than Permanent	1809	1809	100%	1,823	1,823	100%
Total Workers	1809	1809	100%	1,823	1,823	100%

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

Category	FY'2024-25					FY'2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		Category	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Permanent	840	0	0	840	100%	777	0	0%	777	100%
Male	786	0	0	786	100%	720	0	0%	720	100%
Female	56	0	0	56	100%	57	0	0%	57	100%
Other than Permanent										
Male	NA					NA				
Female										
	Workers									
Permanent	NA					NA				
Male										
Female										
Other than Permanent	1809	0	0%	1809	100%	1,823	0	0%	1,823	100%
Male	1616	0	0%	1616	100%	1,598	0	0%	1,598	100%
Female	193	0	0%	193	100%	225	0	0%	225	100%

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

a. The details are provided below:

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	13	₹ 25,97,000	1	₹ 6,98,562
Key Managerial Personnel	2	₹ 33,40,306	0	0
Employees other than BoD and KMP	775	₹ 3,71,285	56	₹ 2,83,486
Workers	-	-	-	-

Note:

- For BOD: For calculating median remuneration, Directors in office as of 31st March 2025 have been considered. Median is based on actual remuneration paid, as reflected in the financial statements, to ensure alignment with reported figures.
- For KMPs: Based on actual remuneration paid as per financial statements for alignment with reported figures.
- For employees: For calculating median remuneration, employees on the payroll as of March 31, 2025 have been considered. Median is based on total annual earnings to ensure consistency.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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

	FY 2024-25	PY 2023-24
Gross wages paid to females as % of total wages	4.41%	5.94%

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, human rights concerns are directly overseen by the Head of Human Resources at Rupa. Employees and workers are encouraged to report any complaints or grievances related to human rights directly to the HR department.

The HR leadership provides the highest level of executive oversight, ensuring that all human rights issues are managed with seriousness, sensitivity, and in alignment with the Company's commitment to ethical and responsible workplace practices.

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

The Company is dedicated to fostering a safe and conducive work environment. Aligned with this commitment, the Company promotes an open-door policy, encouraging employees to raise concerns freely. Multiple platforms are available for employees to voice workplace-related issues or challenges.

To formalize the process, a dedicated grievance redressal mechanism has been established, including a designated email ID for employees to report concerns. Employees are encouraged to share their concerns with their reporting manager or the members of the Senior Management. Additionally, a Dropdown Box is placed at office premises, allowing employees to submit grievances related to human rights directly to the management.

The Whistle Blower Policy further strengthens this framework by enabling employees to report human rights violations or misconduct anonymously, with a firm assurance of protection against retaliation or unfair treatment.

This multi-channel approach reflects Rupa's ongoing efforts to ensure transparency, accountability, and respect for human rights within the workplace.

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

The details are provided below:

Particulars	FY'2024-25			FY'2023-24		
	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	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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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

	FY 2024-25	PY 2023-24
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 firmly committed to promoting employee well-being and cultivating a safe, respectful, and inclusive work environment. The Company upholds the principles of natural justice and is committed to maintaining strict confidentiality of the complainant throughout the complaint resolution process and thereafter. Complaints are typically managed by senior personnel who have been specifically trained in handling sensitive matters.

Confidentiality is rigorously maintained by these personnel to safeguard the complainant during the investigation and after the case is closed. Additionally, the Company ensures that complainants are protected from any form of retaliation, including but not limited to harassment, unfair dismissal, demotion, suspension, or discriminatory treatment.

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	100%

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

Principle 6: Business should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	FY 2024-2025	FY 2023-24
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption from other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	46,130.38	44,742.70
Total fuel consumption (E)	2,57,842.90	1,76,319.60
Energy consumption from other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	3,03,973.28	2,21,062.30
Total energy consumed (A+B+C+D+E+F)	3,03,973.28	2,21,062.30
Energy intensity per rupee of turnover	0.0000248	0.0000185
(Total energy consumed / Revenue from operations)		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.000512	0.000382
(Total energy consumed / Revenue from operations adjusted for PPP)		
Energy intensity in terms of physical output	0.0017	0.0013
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 independent assurance has been done for data verification.

- 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.

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

Parameter	FY'2024-2025	FY'2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	92,280.00	82,041.00
(iii) Third party water	3,948.00	4,970.00
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	96,228.00	87,011.00
Total volume of water consumption (in kilolitres)	53,772.00	27,522.00
Water intensity per rupee of turnover	0.0000044	0.0000023
(Total water consumption / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.000091	0.000048
(Total water consumption / Revenue from operations adjusted for PPP)		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

Parameter	FY'2024-2025	FY'2023-24
Water intensity in terms of physical output	0.00030	0.00016
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 independent assurance has been done for data verification.

4. Provide the following details related to water discharged:

Parameter	FY'2024-25	FY'2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	42,456	59,489
- No treatment	-	-
- With treatment – please specify level of treatment	42,456	59,489
(iii) To Seawater	0	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	0	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	0	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	42,456	59,489

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 independent assurance has been done for data verification.

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

The Company is evaluating implementation of Zero Liquid Discharge in the near future. Recognizing the importance of water as a resource, we undertake several initiatives to optimize consumption and reduce resultant wastewater generation through our reuse or recycling process.

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

Parameter	Unit	FY'2024-25	FY'2023-24*
NO _x	Tons/year	0.0036	0.0033
SO _x	Tons/year	0.0084	0.0068
Particulate matter (PM)	Tons/year	0.0073	0.0057
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify Mercury, Cadmium, Chromium etc.	-	-	-

*Applicable only for Domjur plant

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 independent assurance has been done for data verification.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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

Parameter	Unit	FY2024-2025	FY'2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	20,806.28	16,907.64
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	9,315.78	8,898.83
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 / INR	0.00000245	0.00000216
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	0.0000507	0.00004463
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	0.000166	0.000154
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 independent assurance has been done for data verification.

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

The Company is strongly dedicated to minimizing its environmental impact by actively managing carbon emissions across various stages of its operations. As part of its broader approach to addressing greenhouse gas (GHG) emissions, the Company has established renewable energy facilities, including a 1.8 MWp solar power plant in Domjur, West Bengal, and 1 wind turbine spread in Maharashtra. Through these strategic investments in clean energy, the Company supports the shift towards a low-carbon future and reinforces its role as a responsible corporate citizen committed to sustainability and environmental responsibility.

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

Parameter	FY'2024-25	FY'2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	18	27
E-waste (B)	0.7	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)	3.302 (ETP Sludge: 3.1 MT; Waste Oil: 0.0002 MT; Empty Container: 0.21 MT) Oil Soaked cotton (litres/year): 0.045, Grease(kg): 9 Spent/Used oil (KL/year): 40, DG filters: 4 nos.	Oil soaked cotton: 0.04 KL/ year DG filters: 4 nos. Spent oil: 0.04 KL/year Grease: 0.005 T/year

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

Parameter	FY'2024-25	FY'2023-24
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Cloth waste)	238.42	244.11
Total (A + B + C + D + E + F + G + H)	260.42	271.30
Parameter		
Waste intensity per rupee of turnover (Total waste generated /Revenue from operations)	0.0000000212	0.0000000227
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000438	0.000000469
Waste intensity in terms of physical output	0.000000144	0.000000156
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		The Company disposes off all its waste generated from its operations through third party vendors. More than 90% of the textile waste is recycled
(i) Recycled	257.12	
(ii) Re-used	0	
(iii) Other recovery operations	0	
Total	257.12	
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		The Company disposes off all its waste generated from its operations through third party vendors. More than 90% of the textile waste is recycled
(i) Incineration	0	
(ii) Landfilling	0	
(iii) Other disposal operations*	3.302	
Total	3.302	

*Other waste is disposed of through authorized or local vendors, in line with applicable regulations.

Note: The Company is evaluating the setting up of process for optimum waste segregation and monitoring for their offices and all the manufacturing units.

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 independent assurance has been done for data verification.

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 dedicated to minimizing waste generation and implementing structured waste management practices across all manufacturing units and offices. In an effort to significantly reduce the volume of waste sent to landfills, we have implemented structured processes that enable the reuse of materials and reintegration of surplus resources back into our manufacturing operations. Our waste management practices are guided by the principles of the '3Rs'—Minimizing consumption (Reduce), Extending material use (Reuse),

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

and Converting waste into usable forms (Recycle). Our focus on streamlined and efficient production supports our broader objective of waste reduction.

Key initiatives undertaken include:

- Source-level segregation of different types of waste for more effective disposal.
- Systematic tracking and documentation of waste generated during operations.
- Environmentally responsible disposal through authorized waste management partners.
- Use of materials from GOTS-certified suppliers and those with Oeko-Tex certification, ensuring that our raw materials are free from harmful substances such as azo dyes.

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.
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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
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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
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Yes, the Company is compliant with all applicable environment-related laws

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/associations.**
 - 5
- 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 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 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.		

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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.**

At Rupa, Corporate Social Responsibility (CSR) is driven by a dedicated team focused on designing and executing initiatives that create a positive and meaningful impact on society. Rooted in the Company's core values, the CSR Policy is structured to systematically assess community needs and deliver programs aligned with the Company's CSR Vision and Mission.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

The Company works in close collaboration with NGO partners, who maintain an ongoing dialogue with local communities to identify key issues and address them effectively through targeted CSR initiatives. Oversight is provided by the Company's CSR Committee, which ensures that all programs are implemented efficiently and that any community concerns are promptly resolved.

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

	FY'2024-2025	FY'2023-2024
Directly sourced from MSMEs/small producers	6.70%	1.77%
Sourced directly from within India	98.20%	98.23%

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 2024-25	PY 2023-24
Rural		
% of Job creation in Rural areas	0	0
Semi-urban		
% of Job creation in Semi-urban areas	0	0
Urban		
% of Job creation in Urban areas	10.66%	55%
Metropolitan		
% of Job creation in Metropolitan areas	89.34%	45%

(As per RBI Classification System - rural / semi-urban / urban / metropolitan)

Note: The change in wage distribution between Urban and Metropolitan locations reflects an updated classification of cities based on a refined assessment aligned with recent demographic and administrative data. This has led to the inclusion of additional cities under the Metropolitan category in the current financial year.

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The Company places the highest importance on addressing customer complaints and is committed to resolving them with agility, transparency, and a strong focus on practical, customer-centric solutions. The Company has established a dedicated feedback and complaint portal on its official website to ensure ease of access for customers. This can be accessed at: <https://rupa.co.in/feedback>

In addition, the Company has set up a toll-free helpline and a customer relations email ID specifically to address customer queries, feedback, and concerns.

The Company is committed to keeping customers informed at every stage of the complaint resolution process.

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%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Contd..)

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

Types of consumer complaints	FY'2024-25		Remarks	FY'2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0		0	0	
Other*	68	0	Customer complaints pertaining to product related/online payment issues	62	0	Customer complaints pertaining to product related/online payment issues

* Customer complaints pertaining to product related/online payment issues

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

S. No.	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 implemented a comprehensive Cybersecurity and Data Privacy Policy that applies to all employees, contractors, partners, and any third parties with access to the Company's information systems and data. Complementing this policy is a detailed Standard Operating Procedure (SOP) that outlines potential risks related to data security and privacy.

Recognizing the serious implications of data breaches or misuse—especially regarding sensitive customer information—the Company has established robust IT protocols to safeguard its digital infrastructure. These protocols are routinely reviewed and updated to ensure continued protection against emerging threats and to uphold the integrity 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	NA
c. Impact, if any, of the data breaches	NA