

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### Section A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L17299WB1985PLC038517
2.	Name of the Listed Entity	Rupa & Company Limited
3.	Year of Incorporation	1985
4.	Registered office address	1, Ho Chi Minh Sarani, Metro Tower, 8th Floor, Kolkata -700071
5.	Corporate address	1, Ho Chi Minh Sarani, Metro Tower, 8th Floor, Kolkata -700071
6.	E-mail	investors@rupa.co.in
7.	Telephone	033-4057 3100
8.	Website	https://rupa.co.in/
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 795.25 lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Sumit Khowala Designation: Chief Financial 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	None
15.	Type of Assurance obtained	NA

#### II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing 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 entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Hosiery products	14309	97.59%

### III. Operations

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

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

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

#### 19. Markets served by the entity:

##### a. Number of locations

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

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

Exports contributed to around 2.03 % of our total revenue

##### c. A brief on type of customers

Rupa uses a variety of channels, such as contemporary trade and general trade (which includes large format stores, multi-brand outlets, exclusive brand outlets, and e-commerce), to meet the needs of individual clients. The Company also provides contract manufacturing services and processing services to few clients.

### 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)
<b>Employees</b>						
1.	Permanent (D)	777	720	93%	57	7%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	<b>Total employees (D + E)</b>	<b>777</b>	<b>720</b>	<b>93%</b>	<b>57</b>	<b>7%</b>
<b>Workers</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	1823	1598	88%	225	12%
6.	<b>Total workers (F+G)</b>	<b>1823</b>	<b>1598</b>	<b>88%</b>	<b>225</b>	<b>12%</b>

##### b. Differently abled Employees and workers:

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

**21. Participation/Inclusion/Representation of women:**

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	14	1	7%
Key Management Personnel	2	0	0%

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

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	40%	18%	38%	37%	51%	38%*	17%	20%	17%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

\*Due to operational changes in the organization

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

**23. (a) Name of holding / subsidiary / associate companies / joint ventures**

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

**VI. CSR details**

**24. i. Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes**

ii. **Turnover:** ₹ 1,19,416.90 Lakhs

iii. **Net worth:** ₹ 95,256.75 Lakhs

**VII. Transparency and Disclosure Compliances**

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://rupa.co.in/feedback">https://rupa.co.in/feedback</a>	0	0	-	0	0	-
Investors (other than shareholder)	Yes <a href="https://rupa.co.in/investor-relations-contact">https://rupa.co.in/investor-relations-contact</a>	0	0	-	0	0	-
Shareholder	Yes <a href="https://rupa.co.in/notice-and-forms-for-shareholders">https://rupa.co.in/notice-and-forms-for-shareholders</a>	0	0	-	1	0	-
Employees & Workers	Yes <a href="https://rupa.co.in/livesite/wp-content/uploads/2022/08/Whistle_Blower_Policy.pdf">https://rupa.co.in/livesite/wp-content/uploads/2022/08/Whistle_Blower_Policy.pdf</a> <a href="https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf">https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf</a>	0	0	-	0	0	-
Customers	Yes <a href="https://rupa.co.in/feedback">https://rupa.co.in/feedback</a>	62	0	-	18	0	-
Value Chain Partners	Yes <a href="https://rupa.co.in/feedback">https://rupa.co.in/feedback</a>	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

\* The company has "Whistle blower policy", which mentions contact details of the concerned authority to be addressed in case of any complaints. ([https://rupa.co.in/livesite/wp-content/uploads/2022/08/Whistle\\_Blower\\_Policy.pdf](https://rupa.co.in/livesite/wp-content/uploads/2022/08/Whistle_Blower_Policy.pdf))

\*Anti- Bribery Anti-corruption policy is available, for any grievances related to ethics. (<https://rupa.co.in/livesite/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf>)

\*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](mailto:customer.care@rupa.co.in)

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

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

S. 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	<p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>&gt; The processes need steady supply of energy. Supply of energy through conventional sources lead to GHG emissions</li> </ul> <p><b>Opportunities</b></p> <ul style="list-style-type: none"> <li>&gt; reduced GHG emissions</li> <li>&gt; cost reductions through the use of renewable energy sources</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Replaced conventional lighting systems with LED</li> <li>&gt; Collected boiler generated steam - used it for various purposes like drying, compacting, and heating the incoming boiler water</li> <li>&gt; Emphasis on purchasing indigenous goods for lower carbon footprint</li> </ul>	<p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>&gt; higher expenses and lower profitability</li> </ul> <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>&gt; Costs can be decreased by:                             <ul style="list-style-type: none"> <li>- utilizing innovative technology</li> <li>- decentralized energy generation</li> <li>- cleaner energy sources</li> </ul> </li> </ul>
2	Water and Effluent Management	Risk	<ul style="list-style-type: none"> <li>&gt; Water shortage and contamination of water bodies has serious negative social and economic effects on the environment and people</li> <li>&gt; Rupa consistently follows water-related regulatory requirements (including sourcing of water &amp; water discharge post treatment)</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Installed water meters at the withdrawal and consumption sites, doing regular maintenance to stop any leakages</li> <li>&gt; Started a pilot program to achieve Zero Liquid Discharge (ZLD) at Domjur unit</li> <li>&gt; Conduct water analysis for treated water from ETP, every 6 month, by NABL accredited labs</li> </ul>	<p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>&gt; Higher water bills</li> <li>&gt; Supply chain disruptions</li> <li>&gt; Fines from Pollution control board for non-compliance</li> </ul>
3	Waste management and Circular economy	Risk and Opportunity	<p><b>Risk:</b></p> <ul style="list-style-type: none"> <li>&gt; Ineffective waste management can put workers' health and safety at risk</li> <li>&gt; Can contaminate land, water, and air.</li> <li>&gt; Can lead to regulatory non-compliances</li> </ul> <p><b>Opportunity:</b></p> <ul style="list-style-type: none"> <li>&gt; Rupa recognises that implementing methods and technology for trash recovery, composting, and recycling can generate new income streams and reduce reliance on limited resources</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Rupa is in compliance with the guidelines and standards established by the SPCB</li> <li>&gt; Licensed waste management providers handle hazardous waste at Rupa with caution and dispose it off safely</li> <li>&gt; 3R policy (Reduce, Reuse, and Recycle) serves as a guiding principle throughout the company's operational procedures</li> <li>&gt; Sustainable packaging done to ensure recycle of packaging materials</li> </ul>	<p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>&gt; Any non-compliance to waste disposal (especially hazardous waste) can lead to implications of penalties on the company</li> </ul> <p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>&gt; If current resources are replaced with more environmental friendly alternatives, costs can be decreased</li> <li>&gt; Reduction in operating costs</li> </ul>

S. 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)
4	Chemicals Management	Risk	<ul style="list-style-type: none"> <li>&gt; Since Rupa uses chemicals in its dyeing processes, they are aware of the implication of related chemical hazards.</li> <li>&gt; The risks can include effects on environment and human health.</li> <li>&gt; These can further have regulatory implications as well</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Rupa has taken steps to achieve Zero Liquid Discharge for plant facilities</li> <li>&gt; Technology is used to remove dye from processed water</li> <li>&gt; The products have acquired GOTS (Global Organic Textile Standard) certification</li> </ul>	<p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>&gt; Non compliance can lead to fines &amp; penalties</li> <li>&gt; Loss in terms of brand value</li> </ul>
5	Human Rights	Risk	<ul style="list-style-type: none"> <li>&gt; Within our workforce, we prioritize the well-being and rights of every individual.</li> <li>&gt; This commitment begins with our hiring practices, where we ensure equal opportunities for employment</li> <li>&gt; Rupa provides a safe and inclusive workplace where diversity is celebrated, and employees are empowered to contribute their best.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Compliance with all relevant labor laws in accordance with the universal declaration of human rights and the fundamental human rights accords</li> <li>&gt; Employees can report human rights issues to management by using the Dropdown Box, or emails</li> </ul>	<p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>&gt; Legal repercussions including fines, penalties, litigation, and other regulatory actions.</li> <li>&gt; Loss in terms of brand image</li> </ul>
6	Occupational health & safety	Risk	<ul style="list-style-type: none"> <li>&gt; Prioritizing OHS as a risk highlights Rupa's concern for health, safety, and welfare of its employees</li> <li>&gt; The approach also fosters a positive workplace culture where employees feel valued</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Received ISO 45001:2018 (Occupational health safety) certification for all plants and head office</li> <li>&gt; Conduct trainings on health &amp; safety for all employees &amp; workers</li> <li>&gt; Weekly doctor visits and annual health check-up camps are organised for our employees at the corporate headquarters to ensure their well-being</li> </ul>	<p><b>Negative:</b></p> <ul style="list-style-type: none"> <li>&gt; Non complying to the OHS regulations &amp; procedures can lead to fines, penalties, legal ramifications, and regulatory consequences</li> <li>&gt; High employee turnover and poor talent attraction; higher hiring costs</li> <li>&gt; Loss of brand value</li> </ul>
7	Diversity and Inclusion	Opportunity	<ul style="list-style-type: none"> <li>&gt; Rupa places a high priority on diversity and inclusion within its workforce, ensuring equal opportunities for all</li> <li>&gt; Diverse backgrounds, experiences, and viewpoints are brought together in a diverse workforce.</li> <li>&gt; Employees wish to work with companies that provide opportunities for both personal and professional growth.</li> </ul>	-	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>&gt; Rupa believes in better workforce recruitment and retention.</li> <li>&gt; Results in lower operations expenses. Revenue rises as a result of workers' greater productivity.</li> </ul>

S. 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)
8	Customer Relationship Management	Opportunity	<ul style="list-style-type: none"> <li>&gt; CRM system of facilitate the creation and execution of customer loyalty programs that are intended to keep current clients and promote repeat business.</li> </ul>	-	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>&gt; Lets Company manage sales prospects, discover and rank high-potential leads, and streamline the sales process</li> <li>&gt; Inefficiencies are eliminated</li> <li>&gt; Reduce operational expenses and increase profit margins</li> </ul>
9	Responsible Supply chain	Opportunity	<ul style="list-style-type: none"> <li>&gt; Rupa understands that Suppliers &amp; vendors need to be aligned with the company's sustainability targets &amp; goals</li> <li>&gt; Compliance with laws and industry standards pertaining to labor rights, environmental preservation, product safety, and moral corporate conduct at supplier's end is ensured through responsible sourcing</li> </ul>	-	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>&gt; Supply chain assessment help understand vulnerabilities of suppliers and identify industry best practices</li> <li>&gt; Responsible sourcing techniques lead to cost savings</li> <li>&gt; Enhances brand trust and reputation</li> </ul>
10	Community upliftment	Opportunity	<ul style="list-style-type: none"> <li>&gt; Rupa strongly believes that corporate participation in CSR and community support initiatives can promote holistic development.</li> <li>&gt; The company actively supports economic empowerment and enhances social well-being within these communities, understanding their crucial role in ensuring business continuity</li> </ul>	-	<p><b>Positive:</b></p> <ul style="list-style-type: none"> <li>&gt; Enhances community well-being by supporting education, healthcare, and economic development, fostering social cohesion and environmental sustainability while building long-term trust and resilience</li> </ul>

## SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1 a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://rupa.co.in/">https://rupa.co.in/</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity 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 entity with defined timelines, if any.	<ul style="list-style-type: none"> <li>&gt; Energy conservation and increased energy efficiency</li> <li>&gt; Reduced GHG emissions on year-on-year basis</li> <li>&gt; Reliance on renewable energy sources, and adoption of alternate fuel use</li> <li>&gt; Achieving net zero emissions by 2070</li> <li>&gt; 2MW solar plant installation in Domjur factory</li> <li>&gt; Zero severity in the Company</li> <li>&gt; Reduction in consumption of plastic in packaging- on year on year basis</li> <li>&gt; Improving the lives of the people in the underprivileged community through CSR activities</li> <li>&gt; Committed to employing good governance as a core operational approach rather than merely meeting legal and regulatory requirements</li> </ul>								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>&gt; 11% reduction in Energy intensity as compared to FY23                      &gt; 10% reduction in Scope 1 &amp; Scope 2 GHG emission intensity as compared to FY23                      &gt; Traditional lighting systems replaced by LED illumination                      &gt; Boiler generated steam collected and repurposed for various uses like heating incoming boiler water, drying, and compacting                      &gt; Purchased locally produced indigenous goods to reduce carbon footprint                      &gt; The non-hazardous waste generated is disposed off by local vendors.                      &gt; Structured training programs conducted for employee wellbeing &amp; skill enhancement                      &gt; Oversight by higher management &amp; Board of Directors in implementing ESG related policies and developing strategic ESG roadmap</p>								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>We are honored to present our Business Responsibility and Sustainability Report (BRSR) for the year 2023- 24. This report serves as a testament to our commitment to upholding the highest standards of corporate governance, environmental stewardship, and social responsibility.</p> <p>Throughout the past year, we have continued to integrate sustainable practices into our business model, with a focus on creating long-term value for our stakeholders. We are pleased to highlight significant achievements, including reduction in our carbon footprint through enhanced energy efficiency measures. Being a forward-thinking and ethical company, Rupa has always made sustainability a central component for carrying out its business. We strives to receive recognition and admiration from our stakeholders for the efforts in the areas of sustainability and corporate ethics. Core issues like responsible resource use, climate change, circular economy, sustainable supply chain, product responsibility, and community development forms the foundation of our sustainability program. It makes sure that its workplace is safe for all its workers and employees and the company runs its operations in a transparent and equitable manner with all stakeholders. By incorporating ESG framework into its business plan, the company was able to develop an action plan that prioritizes performance improvement in addition to identifying a variety of risks and opportunities.</p> <p>Looking ahead, we are excited to continue our journey towards a more responsible and sustainable future. We appreciate the support of our customers, partners, and employees as we work to meet and exceed our sustainability goals.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>DIN Number: 00224857                      Name: Mr. Kunj Bihari Agarwal                      Designation: Managing Director                      Telephone number: +91-33-40573100                      E-mail ID: investors@rupa.co.in</p>								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes, CSR Committee of the Board is responsible for decision making on sustainability related issues-                      Composition of Committee is as follows:                      i) Mr. Prahlad Rai Agarwala, Chairman- Whole-time Director                      ii) Mr. Kunj Bihari Agarwal, Member- Managing Director                      iii) Mr. Dipak Kumar Banerjee, Member- Non Executive Independent Director</p>								

**10. Details of Review of NGRBCs by the Company:**

Subject of 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 independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide 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
a. The entity does not consider the Principles material to its business (Yes/No)	Not applicable								
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
d. It is planned to be done in the next financial year (Yes/No)									
e. Any other reason (please specify)									

**SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

**Essential Indicators**

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	In order to effectively oversee the implementation of policies, procedures, and targets with respect to ESG- familiarization and awareness with the key aspects covered under the nine principles prescribed under the NGRBC, as well as its relevance to business and other stakeholders, were given.	100%
Key Managerial Personnel	2	Key elements of the nine principles outlined in the NGRBC were explained, along with their significance to businesses and other stakeholders in developing efficient risk management plans for mitigation.  Further, the Company periodically updates and familiarizes its KMP’s on the following: 1. Code of Conduct 2. Corporate Governance 3. Whistle-blower Policy 4. Policy on Prevention of Sexual Harassment 5. Sensitisation of compliances under SEBI (PIT) Regulations, 2015 6. Anti-Bribery and Anti-Corruption Policies 7. Business Responsibility and Sustainable Reporting Policy	100%
Employees	2	Key elements of the nine principles outlined in the National Guidelines on Responsible Business Code were explained, along with their applicability to businesses and other stakeholders.	67%
Workers	1	The company regularly runs a number of training sessions and programs for workers’ safety, well-being, and skill improvement.  Further, the Company periodically updates and familiarizes its employees on the following: 1. Code of Conduct 2. Corporate Governance 3. Whistle-blower Policy 4. Policy on Prevention of Sexual Harassment 5. Sensitisation of compliances under SEBI (PIT) Regulations, 2015 6. Anti-Bribery and Anti-Corruption Policies 7. Business Responsibility and Sustainable Reporting Policy	

- 2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

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

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

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

<b>Case Details</b>	<b>Name of the regulatory/ enforcement agencies/ judicial institutions</b>
	NA

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

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

The Company has established Anti-Bribery Policy to uphold the highest ethical standards and ensure compliance with all relevant local anti-bribery regulations. Any breach of this Policy will be addressed with the utmost seriousness by the Company and may result in disciplinary actions, including possible termination of employment for employees and immediate termination of agreements with vendors or business partners.

The policy is applicable to all employees, and is also extended to agents, representatives, vendors and business partners. The policy also mentions contact details, to be reached out to, incase of any reporting that needs to be done. Retribution against any complainant is prohibited by the company, as per the policy.

It broadly prohibits:

- > Bribery: Giving or promising benefits to make someone act improperly.
- > Receiving Bribes: Asking for or accepting benefits to act improperly.
- > Facilitation Payments: Paying to speed up routine tasks, even if it's a common practice.
- > Gifts to Officials: Offering or accepting gifts from government employees to influence them."

**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 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	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 conflicts of interest.**

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

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

	FY 2023-24	FY 2022-23
Number of days of accounts payable	49	65

**9. Open-ness of business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not identifiable	Not identifiable
	b. Number of trading houses where purchases are made from	Not identifiable	Not identifiable
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Not identifiable	Not identifiable
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	95.67%	93.20%
	b. Number of dealers / distributors to whom sales are made	1575	1572
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	12.92%	14.06%

Parameter	Metrics	FY 2023-24	FY 2022-23
Shares of RPTs in	a. Purchases (Purchases with related parties/ total purchases)	13.14%	15.71%
	b. Sales (Sales to related parties/ total sales)	0.13%	0.28%
	c. Loans & advances (Loans & advances given to related parties / total loans and advances)	Nil	Nil
	d. Investments ( Investments in related parties / total investments made)	99.97%	99.97%

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

**Essential Indicators**

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R & D	0	0	-
Capex	0	0	-

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

Yes. We are in the process of developing a mechanism to sustainably source all our major raw materials. Currently many of our materials suppliers are GOTS approved and have received the Oeko-Tex certification. This implies that majority of our raw materials have passed the safety tests for presence of any harmful substances.

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

Currently the mechanism for vendor assessment based on E-S-G parameters is in process. We would try to quantify the same by the next FY.

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

Plastics (including packaging)	The Company has developed an EPR plan to manage downstream operations of plastic packaging waste ensuring compliance with the Plastic Waste Management Rules, 2016. We have successfully registered with the Central Pollution Control Board to fulfill our EPR liability as per the notified guidelines.
E-waste	Considering the nature of business, no much e-waste is generated throughout the year. Small quantities of e-Waste are stored, and later when the quantities are justifiable, the same are disposed off via authorised E-waste recyclers
Hazardous waste	Hazardous waste is disposed off via authorised HW recyclers, registered with the State Pollution Control Board
Other Waste	The non-hazardous waste generated is disposed off by local vendors.

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

Yes, Extended Producer Responsibility (EPR) is applicable to the Company. The Company has developed an EPR plan in line with the Plastic Waste Management Rules, 2016. We have successfully registered with the Central Pollution Control Board to fulfill our EPR liability as per the notified guidelines.

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

**Essential Indicators**

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

<b>% of employees covered by</b>											
<b>Category</b>	<b>Total (A)</b>	<b>Health Insurance</b>		<b>Accident insurance *</b>		<b>Maternity benefits</b>		<b>Paternity Benefits</b>		<b>Day Care facilities</b>	
		<b>Number (B)</b>	<b>% (B/A)</b>	<b>Number (C)</b>	<b>% (C/A)</b>	<b>Number (D)</b>	<b>% (D/A)</b>	<b>Number (E)</b>	<b>% (E/A)</b>	<b>Number (F)</b>	<b>% (F/A)</b>
<b>Permanent employees</b>											
Male	720	618	86%	387	54%	-	-	-	-	-	-
Female	57	20	35%	0	0%	57	100%	-	-	-	-
<b>Total</b>	<b>777</b>	<b>638</b>	<b>82%</b>	<b>387</b>	<b>50%</b>	<b>57</b>	<b>100%</b>	-	-	-	-
<b>Other than Permanent employees</b>											
Male											
Female											
<b>Total</b>											

\* Out of remaining 139 employees who are not covered under Health Insurance, 91 male & 28 female employees are covered under ESI scheme. Accident insurance- applicable only for employees from the sales & marketing teams

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

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

\*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 –**

	<b>FY 2023-24</b>	<b>FY 2022-23</b>
Cost incurred on well-being measures as a % of total revenue of the company	0.05%	0.05%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	41%	91%	Y	40%	94%	Y
Gratuity	99%	85%	Y	99%	79%	Y
ESI	26%	89%	Y	31%	92%	Y
Others - Please specify	-	-	-	-	-	-

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

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

Currently there are no differently abled employees or workers. However, most of the company's key establishments including offices and locations are accessible to the differently abled person.

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

The Company has developed a Business Responsibility and Sustainability Reporting Policy which commits towards creating and maintaining a fair, safe, healthy, nurturing, and vibrant work environment, across all its operations. The Policy ensures that all facilities are accessible to differently abled employees and workers. Rupa is in the process of developing an Equal opportunity policy. The same is in draft stage. The policy applies to all aspects of the relationship between Rupa and its employees.

**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	NA			
Female				
<b>Total</b>				

\*None of the employees or workers availed of parental leave in FY24

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a robust system in place for handling and resolving grievances.
Other than Permanent Workers	Local unit Heads are responsible for addressing employee and worker concerns, and any major issues are escalated to top management via the HR department.
Permanent Employees	The Company also has put up complaint boxes at its offices, wherein the employees can freely drop their grievances.
Other than Permanent Employees	Whistle Blower Policy enables employees to report any suspected or actual misconduct within the organization anonymously. POSH policy is also in place, which mentions contacts details where any such complaints can be registered. An Internal Complaints Committee has been set up to handle and resolve any complaints received.



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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
<b>Total Permanent Employees</b>	0	0	0%	0	0	0%
Male						
Female						
<b>Total Permanent Workers</b>						
Male						
Female						

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill 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)
<b>Employees</b>										
Male	720	720	100%	612	85%	698	698	100%	569	82%
Female	57	57	100%	40	70%	80	80	100%	52	65%
<b>Total</b>	<b>777</b>	<b>777</b>	<b>100%</b>	<b>652</b>	<b>84%</b>	<b>778</b>	<b>778</b>	<b>100%</b>	<b>621</b>	<b>80%</b>
<b>Workers</b>										
Male	1598	1455	91%	959	60%	1338	1210	90%	836	62%
Female	225	203	90%	130	58%	167	142	85%	92	55%
<b>Total</b>	<b>1823</b>	<b>1658</b>	<b>91%</b>	<b>1089</b>	<b>60%</b>	<b>1505</b>	<b>1352</b>	<b>90%</b>	<b>928</b>	<b>62%</b>

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
<b>Employees</b>						
Male	720	692	96%	698	670	96%
Female	57	53	93%	80	72	90%
<b>Total</b>	<b>777</b>	<b>745</b>	<b>96%</b>	<b>778</b>	<b>742</b>	<b>95%</b>
<b>Workers</b>						
Male	1598	943	59%	1338	742	55%
Female	225	106	47%	167	75	45%
<b>Total</b>	<b>1823</b>	<b>1049</b>	<b>58%</b>	<b>1505</b>	<b>817</b>	<b>54%</b>

## 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?**

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

All plants and offices of Rupa are ISO 45001:2018 (occupational health and safety management system) certified.

**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 acknowledges that strong leadership is essential for business success and encourages its employees, including vendors, to contribute new ideas and uphold high behavioral standards and safe work practices, ensuring everyone's safety.

The company conducts routine job safety assessments to identify occupational hazards associated with individual tasks. All associated near miss incidents are also recorded along with control measures designed to mitigate the identified work-related hazards.

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

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

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

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

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	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 work place.

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

- Periodic mock drills and fire drills.
- Mitigation of safety risks identified though job safety evaluations.

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

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health 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 : BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS**

**Essential Indicator**

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

The Company aggressively seeks out and interacts with its stakeholders according to their degree of influence, potential impact, and level of interest in its business. The management also updates and examines the stakeholder groups on a regular basis to make sure that they are relevant to its activities. When defining each of the major stakeholder groups, the company considers the factors such as dependency, urgency, responsibility, vulnerability, and influence. The company has mapped its internal and external stakeholders, the major/ key categories include:

- Customers
- Suppliers/vendors
- Investors/shareholders
- Employees
- Local communities
- Industry bodies and regulators

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

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

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

**PRINCIPLE 5 : BUSINESSES 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 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	777	777	100%	778	778	100%
Other than permanent	-	-	-	-	-	-
<b>Total Employees</b>	<b>777</b>	<b>777</b>	<b>100%</b>	<b>778</b>	<b>778</b>	<b>100%</b>
<b>Workers</b>						
Permanent	-	-	-	-	-	-
Other than permanent	1823	1823	100%	1505	1505	100%
<b>Total Workers</b>	<b>1823</b>	<b>1823</b>	<b>100%</b>	<b>1505</b>	<b>1505</b>	<b>100%</b>

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
<b>Employees</b>										
<b>Permanent</b>	777	0	0%	777	100%	778	0	0%	778	100%
Male	720	0	0%	720	100%	698	0	0%	698	100%
Female	57	0	0%	57	100%	80	0	0%	80	100%
<b>Other than permanent</b>	NA									
Male	NA									
Female	NA									
<b>Workers</b>										
<b>Permanent</b>	NA									
Male	NA									
Female	NA									
<b>Other than permanent</b>	1823	0	0%	1823	100%	1505	0	0%	1505	100%
Male	1598	0	0%	1598	100%	1338	0	0%	1338	100%
Female	225	0	0%	225	100%	167	0	0%	167	100%

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

### a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	13	₹ 30,37,200	1	₹ 6,60,000
Key Managerial Personnel	2	₹ 46,80,000	-	-
Employees other than BoD and KMP	717*	₹ 3,50,086	57	₹ 2,67,100
Workers	-	-	-	-

\*This figure excludes 3 employees (1 Director & 2 KMPs) who have been considered under total number of employees in this BRSR Report. Their details (Median remuneration) have been considered herein above under BOD/KMP.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	5.94%	5.99%

**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 issues are addressed directly by the Head of Human Resources of the Company. The employees can address their complaints or grievances to the HR department They provide the highest level of executive oversight on managing human right concerns of the employees and workers of the Company.

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

The Company is committed to provide a safe and positive work environment. In keeping with this philosophy, the organization envisages an open-door policy. Employees also have access to several forums where they can highlight matters or concerns faced at the workplace.

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

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

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other Human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 23-24	FY 22-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company is committed to enhancing employee well-being and fostering a supportive workplace environment. We uphold a zero-tolerance policy against any form of harassment, including sexual harassment. Any instance of harassment is met with severe disciplinary measures.

To address employee grievances effectively, we have implemented a Code of Conduct and a Whistleblower Policy. We ensure strict confidentiality for complainants throughout and after the complaint resolution process. The Company safeguards complainants from adverse actions such as harassment, unjust termination, demotion, suspension, or biased treatment.

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

Yes

**10. Assessments for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – 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.

**PRINCIPLE 6 : BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**

**Essential Indicator**

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

<b>Parameter</b>	<b>FY 2023-24 (Giga Joules)</b>	<b>FY 2022-23 (Giga Joules)</b>
<b>From renewable sources</b>		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	-	-
<b>From non-renewable sources</b>		
Total electricity consumption (D)	44,742.7	35,195.0
Total fuel consumption (E)	1,76,319.6	1,98,443.9
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	2,21,062.3	2,33,638.9
<b>Total energy consumed (A+B+C+D+E+F)</b>	2,21,062.3	2,33,638.9



Parameter	FY 2023-24 (Giga Joules)	FY 2022-23 (Giga Joules)
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/ revenue from operations)	0.0000185	0.0000209
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.00000497	0.00000564
<b>Energy intensity in terms of physical output (Knitwares manufactured - nos.)</b>	0.0026	-
<b>Energy intensity (optional) - per employee</b>	-	-

**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 assessment/evaluation/assurance has been carried out by an external agency.

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

No

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	5580
(ii) Groundwater	82041	54290
(iii) Third party water (tanker)	4970	405
(iv) Seawater / desalinated water	0	0
(v) Water from municipal corporation	0	0
(vi) Water Bottles / Aquaguard (Ltr X number of bottle) (KL)	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	87,011	60,275
<b>Total volume of water consumption (in kilolitres)</b>	87,011	60,275
<b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)	0.0000073	0.00000539
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	0.0000020	0.00000145
<b>Water intensity in terms of physical output</b>	0.001024427	-
<b>Water intensity (optional) – per employee</b>	-	-

**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 assessment/evaluation/assurance has been carried out by an external agency.

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

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	-	-

**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 assessment/evaluation/assurance has been carried out by an external agency.

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

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

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Tons/year	0.0033*	0.0032 *
Sox	Tons/year	0.0068 *	0.007 *
Particulate matter (PM)	Tons/year	0.0057 *	0.0039 *
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

\*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 assessment/evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	16907.64	18,780.90
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	8898.83	7,967.76
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e	0.00000216	0.00000239
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000000581	0.000000645
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>		0.000303833	-
<b>Total Scope 1 and Scope 2 emission intensity (optional) – per employee</b>		-	-

**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 assessment/evaluation/assurance has been carried out by an external agency.

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

No

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

Parameter	FY 2023-24	FY 2022-23
<b>Total waste generated (in metric tonnes)</b>		
Plastic waste (A)	27	19
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil) . Please specify, if any. (G)	Oil soaked cotton: 0.04 KL/ year DG filters: 4 nos. Spent oil: 0.04 KL/year Grease: 0.005 T/year	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	244.11	576.09
<b>Total (A+B + C + D + E + F + G + H)</b>	271.3	595.1

Parameter	FY 2023-24	FY 2022-23
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	0.0000000227	0.0000000533
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.000000006105	0.0000000144
<b>Waste intensity in terms of physical output</b>	0.0000032	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

\* Rupa is developing and finalising the setting up of process for optimum waste segregation and monitoring for their offices and all the manufacturing units

**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	The Company disposes off all its waste generated from its operations through third party vendors. More than 90% of the textile waste is recycled
(ii) Re-used	
(iii) Other recovery operations	
<b>Total</b>	

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

Category of waste	
(i) Incineration	The Company disposes off all its waste generated from its operations through third party vendors. More than 90% of the textile waste is recycled
(ii) Landfilling	
(iii) Other disposal operations	
<b>Total</b>	

**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 assessment/evaluation/assurance has been carried out by an external agency.

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

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

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

**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
Not applicable			

**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 noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	None	NA	NA	NA

**PRINCIPLE 7 : 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.**

Rupa is part of the following 5 associations listed below.

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

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

**2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**

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

## PRINCIPLE 8 : BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

### Essential Indicator

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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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 your entity, in the following format:

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

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

The CSR activity at Rupa is undertaken by a dedicated team responsible for planning and executing various schemes aimed at making a positive impact on society. Building upon its Values, Rupa's CSR Policy has been designed to systematically assess community requirements and implement programmes in alignment with our CSR Vision and Mission.

The Company diligently work along with NGO partners, who engage in regular discussions with community members to identify their concerns and address them through its CSR activities. Rupa's CSR committee closely oversees the implementation process and ensures that any issues raised by community members are quickly resolved.

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

Parameter	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	1.77%	3.46%
Directly sourced within India	98.23%	96.54%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:

Location	FY 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban	55%	56%
Metropolitan	45%	44%

**PRINCIPLE 9 : 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 has a dedicated page on its website for giving feedbacks or registering complaints. Link for the same: <https://rupa.co.in/feedback>

The Company also has a dedicated toll-free number and a customer relations email-id in place for customer complaints and feedback.

Additionally, Rupa has also incorporated a robot messaging tool available on the website. The Company actively monitors these platforms for ensuing prompt and effective resolution of grievances and complaints.

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

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

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

	<b>FY 2023-24</b>			<b>FY 2022-23</b>		
	<b>Received during the year</b>	<b>Pending resolution at end of year</b>	<b>Remarks</b>	<b>Received during the year</b>	<b>Pending resolution at end of year</b>	<b>Remarks</b>
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of Products	0	0	None	0	0	None
Quality of Products	39	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	23	0	Customer complaints pertaining to product related/online payment issues	18	0	Customer complaints pertaining to product related issues

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

	<b>Number</b>	<b>Reasons for recall</b>
Voluntary recalls	0	None
Forced recalls	0	None

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

The Company has an internal Cybersecurity and Data Privacy Policy which covers all employees, contractors, partners, and any other entities that have access to Rupa’s information systems and data. Further there is a SOP which covers all probable risks around data and privacy. The Company understands the loss and misuse of sensitive information including customer-oriented data, and its adverse impact on the business operations. Considering all the potential impacts, Rupa has put in place stringent information technology procedures which are reviewed periodically.

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

No cases or incidents around issues pertaining to advertising, delivery of essential services, cybersecurity and data privacy of customers has been reported in the financial year.

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

a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Nil
c. Impact, if any, of the data breaches	Nil