

**Date: 9<sup>th</sup> July 2024**

<b>The Secretary</b> <b>National Stock Exchange of India Limited</b> <b>Exchange Plaza, C-1, Block 'G'</b> <b>Bandra- Kurla Complex, Bandra (E)</b> <b><u>Mumbai – 400 051</u></b>	<b>The Secretary</b> <b>BSE Limited</b> <b>PhirozeJeejeebhoy Towers</b> <b>Dalal Street</b> <b><u>Mumbai – 400 001</u></b>
<b><u>Symbol - DOLLAR</u></b>	<b><u>Scrip Code :541403</u></b>

Dear Sir / Ma'am,

**Reg: Submission of Business Responsibility and Sustainability Reporting (BRSR) of the Company for FY 2023-24**

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with applicable SEBI Circulars, if any, please find enclosed herewith, BRSR forming a part of Annual Report of the Company for FY 2023-24.

The BRSR along with the Annual Report of the Company for FY 2023-24 is also available on the Company's website [www.dollarglobal.in](http://www.dollarglobal.in).

This may please be taken on record and kindly inform to all the members of your Stock Exchange.

Thanking you.

Yours Sincerely,

**For Dollar Industries Limited**

**LALIT**  
**LOHIA**

Digitally signed by  
LALIT LOHIA  
Date: 2024.07.09  
14:44:11 +05'30'

**Lalit Lohia**  
**Company Secretary and Compliance Officer**

**Encl: BRSR**

**DOLLAR INDUSTRIES LTD.**

(AN ISO 9001:2015 CERTIFIED ORGANISATION)

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CIN NO. : L17299WB1993PLC058969

**ANNEXURE TO THE DIRECTORS' REPORT**
**Annexure-'J' Business Responsibility and Sustainability Report**
**SECTION A: GENERAL DISCLOSURE**
**I. Details of Listed Entity**

1	Corporate Identity Number (CIN) of the Company	L17299WB1993PLC058969
2	Name of the Company	Dollar Industries Limited
3	Year of Incorporation	26-05-1993
4	Registered Office address	'Om Tower', 15 <sup>th</sup> Floor, 32, J.L. Nehru Road, Kolkata- 700 071
5	Corporate Address	'Om Tower', 15 <sup>th</sup> Floor, 32, J.L. Nehru Road, Kolkata- 700 071
6	Email ID	investors@dollarglobal.in
7	Telephone	033-22884064
8	Website	www.dollarglobal.in
9	Financial year of which Reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange of India Limited (BSE) & National Stock Exchange of India Limited (NSE)
11	Paid Up Capital	₹1,134.32 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:	Name: Lalit Lohia Company Secretary Telephone: 033-22884064 E-mail: cs@dollarglobal.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together?	Standalone
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

**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 all allied items	The Company offers a variety of products for men, women, and children, including undergarments, athleisure, sportswear, lingerie, leisure wear, sleepwear, and loungewear. The products are made using a combination of cotton and man-made fibres, or either of the two.	99%

**17. Products/Services sold by the entity (accounting for 90% of the entity's turnover):**

			(₹ in Lakhs)
Particulars	NIC Code	% of Total Turnover contributed	
1	Vests	14309	27.0
2	Briefs	14309	36.0
3	Athleisure	14309	12.0
4	Leggings	14309	16.5
5	Thermals, socks & rainwear	14309/14102	8.5

**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	11	15
International	0	0	0

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

Location	Number
National (No. of states)	28 states, 2 UT
International (No. of countries)	10

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

4.5% is the total contribution of exports as a percentage of the total turnover of the entity.

**c. A brief on types of customers**

The Company's customers include wholesalers and retailers. It operates via a multichannel network of Exclusive Brand Outlets (EBOs), large format stores (LFS), and online platforms.

**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)	1445	1251	87	194	13
2.	Other than Permanent (E)*		Not Applicable			
<b>3.</b>	<b>Total Employees (D + E)</b>	<b>1445</b>	<b>1251</b>	<b>87</b>	<b>194</b>	<b>13</b>
<b>Workers</b>						
4.	Permanent (F)	715	428	60	287	40
5.	Other than Permanent (G)*		Not Applicable			
<b>6.</b>	<b>Total workers (F + G)</b>	<b>715</b>	<b>428</b>	<b>60</b>	<b>287</b>	<b>40</b>

\*The Company does not employ other than permanent employees or workers.

**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)	0	0	0	0	0
2.	Other than Permanent (E)		Not Applicable			
<b>3.</b>	<b>Total differently-abled employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Differently Abled Workers</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)		Not Applicable			
<b>6.</b>	<b>Total differently-abled workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Business Responsibility and Sustainability Report (Contd.)

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	1	10
Key Managerial Personnel	3	0	0

22. Turnover rate for permanent employees and workers

(₹ in Lakhs)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6%	11%	8.50%	1%	0.50%	0.75%	2%	1.00%	1.50%
Permanent Workers	21%	9%	15%	16%	12%	14%	15%	13%	14.00%

V. HOLDING, SUBSIDIARY, AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding/subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Dollar Garments Private Limited	Subsidiary	66.66	
2	Pepe Jeans Innerfashion Private Limited	Joint Venture	49.00	NO

VI. CSR DETAILS

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): YES

(ii) Turnover (in ₹) – 1,54,912.90 Lakhs

(iii) Net worth (in ₹) – 79,072.44 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:

(₹ in Lakhs)

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		Remarks	FY 2022-23		Remarks
		Number Of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints Filed during the year	Number of complaints pending resolution at close of the year	
Customers		0	0		0	0	
Distributors and retailers		0	0		0	0	
Shareholders and investors	Yes <a href="https://www.dollarglobal.in/corporatepolicies">https://www.dollarglobal.in/corporatepolicies</a>	0	0	No complaints received	0	0	No complaints received
Communities		0	0		0	0	
Employees & Workers		0	0		0	0	
Planet		0	0		0	0	

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, and 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	Supply Chain Management	Risk & Opportunity	<p><b>Risk:</b> Supply chain management can pose risks for the Company due to supplier reliability issues, production delays, quality control challenges, and inventory management complexities. Transportation and logistics disruptions and market dynamics further compound these risks. Effective supply chain strategies are essential to ensure smooth operations.</p> <p><b>Opportunity:</b> Supply chain management presents opportunities to enhance efficiency, reduce costs, and improve customer satisfaction. The Company can gain a competitive edge by optimising sourcing, production, and distribution processes. Strong supplier relationships and streamlined logistics can also enable faster time-to-market for new products, better inventory management, and increased flexibility to adapt to market trends.</p>	<p>The Company has developed a responsible growth model that involves continuously strengthening its supply chain management and operations. It studies market trends, embarks on strategic initiatives, and sources the highest-grade materials. The Company has diversified its suppliers, implemented robust quality control, utilised advanced planning and forecasting, facilitated collaborative relationships, and developed contingency plans. The Company is also revamping its distribution network and aiming to market directly to retailers rather than routing all products through distributors. These measures help enhance supply chain visibility, optimise processes, and improve resilience to disruptions, ensuring smoother operations and better risk management.</p>	Negative & Positive
2	Product Stewardship - Quality & Safety	Risk & Opportunity	<p><b>Risk:</b> Poor product stewardship regarding quality and safety in innerwear manufacturing can lead to product defects, safety hazards, and potential legal liabilities, damaging brand reputation and customer trust.</p> <p><b>Opportunity:</b> Prioritising product stewardship ensures consistent quality, safety compliance, and customer satisfaction. Product quality and safety enhance brand reputation, fostering customer loyalty, which helps in gaining a competitive edge in the market.</p>	<p>To mitigate risks in product stewardship, the Company is implementing rigorous quality control measures, adhering to safety standards and regulations, conducting regular product testing, investing in employee training on product quality protocols, and establishing clear communication channels with suppliers to ensure the use of high-quality materials. Also, fostering a culture of accountability and continuous improvement within the organisation can help maintain product quality throughout manufacturing. Regular audits and inspections can also help proactively identify and address potential issues, ensuring that products meet the highest quality standards before reaching consumers.</p>	Negative & Positive

## Business Responsibility and Sustainability Report (Contd.)

## 26. Overview of the entity's material responsible business conduct issues (Contd.)

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)
3	Corporate Governance	Opportunity	<p>Corporate governance establishes a framework of rules and practices that govern how the organisation functions and aligns the interests of all its stakeholders. It presents a unique opportunity for companies to enhance their reputation, access capital more easily, and reduce risks through transparent and accountable practices.</p> <p>Good corporate governance promotes ethical business practices, which ultimately leads to financial stability and the potential to attract investors.</p> <p>As a listed entity, the Company prioritises identifying, adopting, and consistently following best corporate governance practices to ensure improved financial performance and stakeholder trust. This helps attract top talent, drive long-term sustainability, and promote innovation.</p>	NA	Positive
4	Innovation Management	Risk & Opportunity	<p><b>Risk:</b> Due to a lack of continuous innovation, the Company's products may become outdated compared to competitors' products. This can lead to a decline in market share and customer satisfaction and have a negative financial impact.</p> <p><b>Opportunity:</b> The Company is expanding its brand's offerings beyond men's innerwear and cater to a wider age range that includes women and children. By staying ahead of trends and offering innovative designs, materials, and features, the Company differentiates itself from competitors, attracts new customers, and strengthens brand loyalty.</p>	For over 50 years, the Company has focused on innovation, consumer satisfaction, and market research to transform its brand architecture. A few years ago, the Company restructured its brand architecture to establish 'Dollar' as the Master Brand by unifying its product and corporate brands. The restructured 'Dollar' brand is now divided into crucial segments catering to different consumer sets: Man, Woman, Junior, Always, Thermals, and Protect. Each segment offers a unique collection developed based on extensive market research, the latest trends, and a commitment to ongoing innovation.	Negative & Positive
5	Market Presence	Opportunity	The Company has newer products segment such as like athleisure, rainwear, socks, and womenswear as well. The Company extending it offerings by transforming our brand architecture. Following deep market research, innovation, planning and coordination with teams, the Company overhauled its entire brand architecture and is now present in every part of the country.		Positive

## 26. Overview of the entity's material responsible business conduct issues (Contd.)

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)
6	Customer Relationship Management	Risk & Opportunity	<p><b>Risk:</b> Customer Relationship Management (CRM) is crucial for the Company and can pose risks if not managed effectively. Poor handling of customer relationships can damage the brand's reputation. It also leads to dissatisfaction among customers and increases returns and refunds. Poor management of customer relationships can erode customer loyalty, which results in missed opportunities.</p> <p><b>Opportunity:</b> Effective customer relationship management allows the Company to build strong, lasting relationships with customers. By offering personalized experiences and gathering feedback, the Company can enhance customer satisfaction and loyalty. Leveraging data insights enables targeted marketing and increased customer lifetime value, giving the Company a competitive edge in the market, strengthening its brands, and driving growth.</p>	The Company conducts regular reviews to determine whether the controls work effectively and efficiently. It creates and applies guidelines to the employees to handle customer complaints efficiently. The Company always tries to cater to the ever-changing needs of the millennial generation by establishing a seamless connection with them. The Company prioritises proactive customer service, staff training, feedback utilisation, data security, and effective use of CRM systems for personalized marketing and product offerings.	Negative & Positive
7	Innovation and Technology	Opportunity	Innovation and technology offer the Company opportunities to improve product quality, sustainability, and customer engagement. Advanced materials and manufacturing techniques enable the development of comfortable and functional innerwear. Technology enhances production efficiency and optimises supply chains. By leveraging the available technologies like Automated Telectalling, Auto Replenishment System (ARS), and Distribution Management System (DMS), the Company has significantly improved customer engagement through digital communication, resulting in better brand recognition. The technology helps them communicate with all retailers simultaneously, keeping them informed about price changes, promotions, policies, and new products. The technological advancements set the Company apart and drive customer satisfaction and long-term growth.	NA	Positive

## Business Responsibility and Sustainability Report (Contd.)

## 26. Overview of the entity's material responsible business conduct issues (Contd.)

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	Raw Material Sourcing & Efficiency	Risk & Opportunity	<p><b>Risk:</b> Supply chain vulnerabilities, price fluctuations, and operational inefficiencies can cause risks to the Company's raw material sourcing and efficiency. Poor quality of the raw material leads to low-quality production. Dependency on limited suppliers can lead to disruptions, while inefficiencies in procurement processes can result in production delays and inventory issues.</p> <p><b>Opportunity:</b> Efficient raw material sourcing presents a significant opportunity for an innerwear company to enhance its operational performance and competitive advantage. The Company can secure high-quality materials at competitive prices by establishing strategic partnerships with reliable suppliers and optimising procurement processes. Investing in sustainable sourcing practices can reduce environmental impact and strengthen brand reputation and market positioning. Additionally, improving efficiency in raw material utilisation through waste reduction initiatives and innovative production techniques can lead to cost savings and enhanced profitability.</p>	The Company has developed strong relationships with its diversified pool of suppliers to reduce risks in raw material sourcing. Strategic inventory management helps to balance supply and demand fluctuations, while sustainable sourcing practices enhance brand reputation and compliance with environmental standards. Continuous improvement initiatives, supported by technology adoption, streamline processes and optimise resource utilisation. Employee training fosters a culture of innovation and efficiency. These strategies enable the Company to navigate supply chain complexities effectively and drive operational excellence. Additionally, the Company sources raw materials from nearby areas and collaborates with their vendors to improve their capacities and capabilities.	Negative & Positive
9	Climate Strategy - Energy and Emissions	Risk and Opportunity	<p><b>Risk:</b> Greenhouse gas emissions contribute to global warming and climate change. The Company's reliance on fossil fuels increases its carbon footprint. Effective energy management is essential to reduce emissions.</p> <p><b>Opportunity:</b> Investing in climate change mitigation through renewable energy implementation allows the Company to significantly reduce its environmental footprint and has positive financial impacts. These efforts enhance the Company's brand reputation, demonstrating a strong commitment to sustainability.</p>	The Company intends to shift its reliance on conventional energy sources to renewable energy sources. It is equipped with a 6 MW solar plant and windmills with a capacity of 4.95 MW to ensure that its production units are self-reliant and reduce dependence on fossil fuel energy sources. The Company will continue to implement greener practices in its manufacturing units and work proactively towards a better and greener tomorrow.	Negative and Positive

## 26. Overview of the entity's material responsible business conduct issues (Contd.)

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)
10	Diversity and Inclusive Workforce	Opportunity	Embracing diversity within the workforce fosters creativity, innovation, and fresh perspectives, inspiring the development of unique product lines that cater to a broader range of customers. Diverse teams are better equipped to understand and meet the varied needs of consumers, leading to more effective marketing strategies and enhanced customer satisfaction. Additionally, promoting a culture of inclusion attracts top talent, improves employee retention and morale, and results in a more engaged and productive workforce. By supporting diversity and inclusion initiatives, the Company strengthens its brand reputation and fosters meaningful connections with customers.	NA	Positive
11	Employee Engagement and Well-being	Risk & Opportunity	<p><b>Risk:</b> Poorly engaged employees may be less attentive to safety protocols, increasing the likelihood of accidents. Disengaged or dissatisfied employees are more likely to leave their jobs. High turnover can disrupt production schedules, increase recruitment costs, and affect overall morale. When employees are disengaged or experiencing poor well-being, productivity declines, resulting in missed deadlines, quality issues, and increased production costs. Reports of poor employee well-being or engagement can tarnish the Company's reputation, which might deter potential employees, customers, and investors.</p> <p><b>Opportunity:</b> A positive work environment and better employee well-being boosts productivity and efficiency. Engaged employees are more innovative and contribute ideas for improvement. By fostering engagement, companies connect their workforce's creativity and problem-solving skills. High employee well-being reduces absenteeism, ensuring consistent production and minimizing disruptions. Prioritising engagement and well-being makes a company an attractive employer, reducing recruitment costs and enhancing its brand.</p>	The Company mitigates the risks to employee well-being by implementing comprehensive safety protocols, ergonomic measures, and health and wellness programmes. It fosters open communication channels to boost engagement and offers recognition for contributions. By implementing risk-reward analysis and flexible scenario planning, the Company ensures the judicious deployment of its resources. The Company has also created a safe and encouraging workplace that empowers its employees with numerous opportunities to pursue their interests while aligning their goals with the Company's objectives.	Negative and Positive

## Business Responsibility and Sustainability Report (Contd.)

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)
12	Community Development	Opportunity	The Company is committed to business sustainability and firmly believes in continuously developing innovative ideas for community development. It has established the Dollar Foundation and implements various initiatives aimed at empowering communities. These initiatives focus on areas such as healthcare, education, environment, and community interventions and are designed to enhance well-being, address the needs of marginalised communities, and transform society.	NA	Positive
13	Responsible Marketing and Brand Perception	Risk & Opportunity	<p><b>Risk:</b> Irresponsible marketing can expose the Company to reputational damage and potential legal action from regulatory authorities. Marketing risk encompasses the possibility of failures or losses throughout any marketing activity, from production to promotion. This risk can arise from various factors, such as pricing a product incorrectly or selecting inappropriate channels to reach the target audience.</p> <p><b>Opportunity:</b> Responsible marketing allows the Company to differentiate itself and enhance brand perception. By implementing effective and responsible marketing strategies, the Company can enhance brand loyalty, attract new customers, and build a positive reputation, ultimately driving long-term growth and profitability.</p>	The Company is committed to responsible marketing practices, adhering to ethical advertising standards, and actively engaging with customer feedback. It ensures that all products have legally compliant product descriptions.	Negative & Positive

## 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	P 2	P3	P4	P5	P6	P7	P8	P9	
<b>Policy and management processes</b>										
<b>1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>										
Directors and Officers Insurance Policy (D & O Insurance policy)			✓							
Risk Management Policy		✓								
Business Responsibility Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Dividend Distribution Policy				✓						
Code of Conduct	✓				✓					
Code of Conduct for Prohibition of Insider Trading	✓									
Vigil Mechanism (Whistle Blower Policy)	✓		✓	✓			✓		✓	
Corporate Social Responsibility Policy				✓				✓		
Nomination, Remuneration Evaluation Policy	✓									
Policy on Preservation of Documents	✓									
Familiarisation Programme for Independent Directors	✓									
Policy on Archival of Documents	✓									
Policy on Disclosure of Material Events	✓			✓						
Policy on Related Party Transactions	✓									
Policy for Determination of Materiality of Events or Information and its Disclosure	✓			✓						
Terms & Conditions of Appointment of Independent Directors	✓									
Policy on Prevention of Sexual Harassment at Workplace			✓		✓					
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓	
c. Web Link of the Policies, if available			<a href="https://www.dollarglobal.in/corporatepolicies">https://www.dollarglobal.in/corporatepolicies</a>							
<b>2. Whether the entity has translated the policy into procedures. (Yes/No)</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	
<b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	The Company has uploaded the policy on its website, and is accessible to all the relevant internal and external stakeholders.									
<b>4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) and standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</b>	ISO 9001:2015									
<b>5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.</b>	The Company aims to enhance focus, drive accountability, and work towards achieving significant milestones in a systematic manner. It has set internal targets and reviews them periodically.									
<b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>	Performance evaluation is a crucial aspect of every organisational function throughout the Company. It periodically reviews the Company's performance against the set targets.									

Business Responsibility and Sustainability Report (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Governance, leadership, and oversight</b>									
<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)</b>									
At Dollar, we place a great importance on sustainability and corporate social responsibility. This year, we have further strengthened our renewable energy capacity by commissioning 2 MW of solar energy. Currently, our 6 MW solar power plant generates over 9 million units annually, and our 4.95 MW wind energy project generates more than 6 million units. We continue to maintain zero liquid discharge at our plants, safeguarding local water resources. Our CSR efforts focus on installing water dispensers in underserved communities, distributing sanitary napkins to girls from economically weaker sections, and supporting educational initiatives. As we look to the future, we want to reassure you of our plan to expand our renewable energy capacity and sustainable practices, creating a brighter, more sustainable future for all.									
<b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</b>	Name of highest authority - Vinod Kumar Gupta Designation - Managing Director DIN - 00877949								
<b>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.</b>	The Company entrusts its Executive Directors with the responsibility of overseeing the implementation of policies. They conduct joint assessments to thoroughly examine environmental and social issues and their potential impact on the business. Based on these assessments, they chart a course of action to effectively deal with the identified challenges.								

**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	The BRSR performance of the Company under various principles is assessed annually or as and when required by the Executive Directors and/ or senior officials									Annually							
Compliance with statutory requirement of relevance to the principles, and, rectification of any non-compliances	Yes									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
Yes, Mr. Santosh Kumar Tibrewalla, Practising Company Secretary, CP. NO. 3982								

**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 principles 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)	Not Applicable								
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 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	1. SEBI (Prohibition of Insider Trading) Regulations, 2015 2. SEBI (Listing Obligations and Disclosure Requirement) 2015 3. Prevention of Sexual Harassment (PoSH) at workplace 4. Training and education on the Company’s Code of Conduct 5. Employee Stock Option Plan (ESOP)	100
Key Managerial Personnel	2	1. SEBI (Prohibition of Insider Trading) Regulations,2015 2. SEBI (Listing Obligations and Disclosure Requirement) 2015 3. Prevention of Sexual Harassment (PoSH) at workplace 4. Training and education on the Company’s Code of Conduct 5. Employee Stock Option Plan (ESOP)	100
Employees other than BoD and KMPs	12	1. Safety and skill up-gradation 2. Code of Business Conduct 3. Business Sustainability training covering ethics policy 4. UPSI events 5. Time management 6. Women leadership	95
Workers	10	1. Environment health and safety working conditions 2. Plants do’s and don’ts 3. Waste disposal guidelines 4. Human rights awareness 5. Applicable labour laws education 6. Prevention of Sexual Harassment (PoSH) at workplace	100

Business Responsibility and Sustainability Report (Contd.)

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 Requirements) Regulations, 2015 and as disclosed on the Company's website);

Monetary						
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Amount (In ₹)	Brief of the Case	Has an Appeal been preferred? (Yes/No)	
Penalty/ Fine	Nil	NA	NA	NA	NA	NA
Settlement	Nil	NA	NA	NA	NA	NA
Compounding Fee	Nil	NA	NA	NA	NA	NA
Non-Monetary						
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Brief of the Case	Has an Appeal been preferred?		
Imprisonment	Nil	NA	NA	NA	NA	NA
Punishment	Nil	NA	NA	NA	NA	NA

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
This question is not applicable as no such monetary or non-monetary action was taken against the Company during the year.	

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.

While the Company does not have a specific anti-corruption or anti-bribery policy, it enforces ethical behavior through its Code of Conduct and Business Responsibility Policy. These policies set robust expectations for integrity among all employees and management, ensuring that everyone conducts themselves with honesty, transparency, and diligence. Our approach nurtures a culture of high moral standards, compliance with established procedures, and respect for the interests of both shareholders and stakeholders.

BR Policy:

<https://www.dollarglobal.in/assets/upload/corporate-policy/ce332bc13ac4de47b5441ba6ab315858.pdf>

Code of Conduct:

<https://www.dollarglobal.in/assets/upload/corporate-policy/companys-code-of-conduct.pdf>

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

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

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

Particulars	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	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	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.

No such action was taken against the Company.

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

Particulars	FY 2023-24	FY 2022-23
Number of days of accounts payable	54	58

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	Nil	Nil
	b. Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	96	96
	b. Number of dealers/distributors to whom sales are made	1500	1500
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	9.5	10.1
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	3.98	4.27
	b. Sales (Sales to related parties/Total Sales)	0.26	0.56
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/ Total Investments made)	Nil	30.31

Leadership Indicators

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

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

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes. The Company's Code of Conduct and Business Responsibility Policy requires Board members to disclose any potential conflicts of interest in relation to Related Party Transactions (RPTs), reinforcing transparency and accountability. In compliance with Regulation 23 of the SEBI (LODR) Regulations, 2015, the Audit Committee manages and oversees all RPTs, applying specific criteria to ensure transparency and prevent conflicts of interest. The Board of Directors periodically reviews the policy to maintain strict compliance and governance integrity.



## Business Responsibility and Sustainability Report (Contd.)

The Company also adheres to a specific code of conduct for the prevention of insider trading, which is applicable to Directors, Key Managerial Personnel (KMPs), employees, designated persons, their relatives, and other connected persons of the Company. This adherence to ethical codes demonstrates our strong commitment to corporate responsibility and fair business practices.

Please refer to the below link to access RPT Policy and Code of Conduct for Prohibition of Insider Trading:

**Policy of Related Party Transaction:**

<https://www.dollarglobal.in/assets/upload/corporate-policy/3f1a0bed78a847df612ee3747a5cc215.pdf>

**Code of Conduct:**

<https://www.dollarglobal.in/assets/upload/corporate-policy/Odd03be062a2791adab540a133a008df.pdf>

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

**Essential Indicator**

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

Particulars	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	13.57	The Company expanded its solar capacity by 2 MW in FY 2022-23 and plans to increase its solar energy capacity further.

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

Yes, the Company has cultivated partnerships with vendors dedicated to sustainability and has sustainable sourcing procedures in place throughout its supply chain. These procedures are designed to incorporate social, ethical, and environmental considerations into both operational and strategic decision-making processes. The Company places a special emphasis on sourcing cotton, from responsible sources, Better Cotton Initiative (BCI) certified cotton and Global Organic Textile Standard (GOTS) certified yarns, recognising its significance as a primary raw material source. These initiatives underscore the Company's commitment to responsible and environmentally conscious business practices. Further, the company procures Oeko-Tex-certified chemicals and dyes.

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

The Company sources approximately 50% of its cotton from sustainable sources small credit societies of cotton- producing farmers for its spinning operations.

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

The Company adheres to waste management practices and has implemented processes and methods for effective waste management. All hazardous waste generated during operations is disposed of through CPCB-authorized vendors, demonstrating its commitment to responsible waste management practices.

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

The company is in the process of strengthening the EPR program.

**Leadership Indicators**

1. **Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in the public domain (Yes/No) If yes, provide the web-link.
The Company has not conducted any LCA.					

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

Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable		

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

Particulars	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Not Applicable		

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Currently, the Company does not have such practices.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

Business Responsibility and Sustainability Report (Contd.)

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

Essential Indicators

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

Category	% Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	1251	890	71	890	71	0	0	0	0	0	0
Female	194	130	67	121	62	194	100	0	0	0	0
<b>Total</b>	<b>1445</b>	<b>1020</b>	<b>71</b>	<b>1011</b>	<b>70</b>	<b>194</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent employees</b>											
Male											
Female											
<b>Total</b>											

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)
<b>Permanent Workers</b>											
Male	428	380	89	380	89	0	0	0	0	0	0
Female	287	252	88	252	88	287	100	0	0	0	0
<b>Total</b>	<b>715</b>	<b>632</b>	<b>88</b>	<b>632</b>	<b>88</b>	<b>287</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent Workers</b>											
Male											
Female											
<b>Total</b>											

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

Particulars	FY 2023-24	FY 2022-23
Cost incurred on well-being Measures as a % of total revenue of the Company	0.011	0.007

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	86	92	Yes	79	87	Yes
Gratuity	100	100	NA	100	100	NA
ESI	65	98	Yes	58	90	Yes
Others- please specify						Not Applicable

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.

While our facilities are not yet fully compliant with the Rights of Persons with Disabilities Act of 2016, we are committed to enhancing accessibility. The Company prioritises creating a safe and inclusive workplace and is actively taking steps to upgrade its facilities.

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 advocates for equal opportunity employment, as emphasised in its Business Responsibility policy, and Human Resources Policy. These policy cover various aspects of employee well-being, including equal opportunity. It adhere to principles of fairness and equality throughout its our recruitment processes and during employment and ensures that there is no discrimination based on caste, creed, gender, race, religion, disability, or sexual orientation.

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	NA	NA	NA
Female	100	-	100	-
<b>Total</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>

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

Particulars	Particulars
Permanent Workers	Yes, the Company has a grievance mechanism for all employees and workers to address work-related concerns. The Human Resources (HR) team actively engages with them on a regular basis to address their grievances. This mechanism ensures that employees and workers have a channel through which they can voice their concerns, and the HR team is committed to resolving these issues promptly and effectively.
Permanent Employees	
Other than Permanent Workers	Not Applicable
Other than Permanent Employees	Not Applicable

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)	Total employees/workers in respective category (C)	No. of employees/workers in respective category who are part of association(s) or Union (D)
<b>Total Permanent Employees</b>				
- Male				
- Female				
<b>Total Permanent Workers</b>				
- Male				
- Female				

The Company does not have any association(s) or Unions, and thus, there are no membership of employees and workers as such.

Business Responsibility and Sustainability Report (Contd.)

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	1251	1190	95	1210	97	1223	979	80	979	80
Female	194	180	93	182	94	175	140	80	140	80
<b>Total</b>	<b>1445</b>	<b>1370</b>	<b>95</b>	<b>1392</b>	<b>96</b>	<b>1398</b>	<b>1119</b>	<b>80</b>	<b>1119</b>	<b>80</b>
<b>Workers</b>										
Male	428	428	100	428	100	457	457	100	457	100
Female	287	287	100	287	100	468	468	100	468	100
<b>Total</b>	<b>715</b>	<b>715</b>	<b>100</b>	<b>715</b>	<b>100</b>	<b>925</b>	<b>925</b>	<b>100</b>	<b>925</b>	<b>100</b>

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

Benefits	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1251	910	73	1223	570	47
Female	194	172	89	175	110	63
<b>Total</b>	<b>1445</b>	<b>1082</b>	<b>75</b>	<b>1398</b>	<b>680</b>	<b>49%</b>
<b>Workers</b>						
Male	428	305	71	457	197	43
Female	287	210	73	468	267	57
<b>Total</b>	<b>715</b>	<b>515</b>	<b>72</b>	<b>925</b>	<b>464</b>	<b>50%</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?

Yes. The Company's occupational health and safety management system covers all employees and workers at all facilities. A robust health and safety framework is established across the organisation, and employees are regularly trained on safety aspects.

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 employs a comprehensive health and safety framework for systematically identifying potential risks, evaluating and mitigating safety risks, and developing control measures to reduce them to acceptable levels. By implementing detailed operating procedures, conducting thorough safety reviews, and implementing in robust emergency planning, the Company significantly mitigates risks.

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 a process for reporting work-related hazards and conducts training, safety talks, and seminars to raise safety awareness among employees and workers at the workplace.

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

Yes, Workers and employees are covered by health and accidental insurance. Additionally, the Company has basic paramedical services within its operations premises.

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

Particulars	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hours worked)	Employees	0	0.15
	Workers	0	0.25
Total recordable work-related injuries	Employees	0	0.15
	Workers	0	0.25
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.

To ensure a safe and healthy workplace, the Company has implemented several measures, including training for the employees and workers to promote safe work practices and create awareness among themselves. Protocols are in place for workers to report safety-related risks to the management. The use of a personal protective equipment (PPE) kit is mandated for the workers as per standard operating procedures. Regular inspections are taken in the facility to identify any kind of work-related hazard.

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

Benefits	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	No complaints were received	0	0	No complaints were received
Health & Safety	0	0	No complaints were received	0	0	No complaints were received

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

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

No significant risks or concerns were highlighted in the assessment of health & safety practices and working conditions.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of the death of (A) Employees (Y/N) (B) Workers (Y/N)?

The Company provides accidental insurance for its employees and workers.

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

Yes. The Company ensures that its value chain partners pay their statutory dues by verifying online whether GST returns have been filed. Additionally, it verifies on the income tax website whether TDS and TCS returns have been filed.

Business Responsibility and Sustainability Report (Contd.)

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees				
Workers		Not Applicable		

4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

The Company does not have any such assistance program.

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	0

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable

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

Essential Indicators

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

To identify key stakeholder groups, the Company mapped internal and external stakeholders and analyzed their influence and impact on economic, environmental, and social aspects. The Company recognizes the importance of understanding the expectations of diverse stakeholders with unique interests. This systematic approach ensured a comprehensive understanding of stakeholder dynamics and their significance to the Company's operations and strategies. This enabled the Company to tailor its strategic initiatives to meet stakeholder needs better and define its sustainability practices.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees & Workers	No	<ul style="list-style-type: none"> <li>Internal training</li> <li>Reward and recognition</li> <li>E-mail, SMS</li> <li>Meetings</li> <li>Notice board</li> <li>Website</li> <li>Regular interaction</li> </ul>	Continuous engagement throughout the year as per planned activities	<ul style="list-style-type: none"> <li>Employee safety and well-being, retention and growth.</li> <li>Priorities include sustainable value creation, prudent resource use, and risk management, covering employee feedback, growth opportunities, resource allocation, and risk assessment.</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Customers	No	<ul style="list-style-type: none"> <li>Physical and virtual meeting</li> <li>E-mail communication</li> <li>Distributor meets in India and Abroad</li> </ul>	Continuous engagement throughout the year	<ul style="list-style-type: none"> <li>Product portfolio information</li> <li>Transparent pricing strategy details</li> <li>Communication of promotional schemes and discounts</li> <li>Understanding customer expectations and needs</li> <li>Effective solutions tailored to customer requirements</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>Email,</li> <li>Advertisement</li> <li>Vendor meets,</li> <li>website</li> </ul>	Regularly	<ul style="list-style-type: none"> <li>To make suppliers aware of the Company procurement philosophy.</li> <li>Lodging and tracking grievances.</li> <li>The Company's quality objectives</li> </ul>
Shareholders and Investors	No	<ul style="list-style-type: none"> <li>Investor presentations &amp; meetings</li> <li>Quarterly financial results and reporting, annual general meeting</li> <li>Newspapers and stock exchange intimation</li> <li>In-depth discussions during institutional/analyst meets and investor presentations</li> </ul>	Annually, Quarterly	<ul style="list-style-type: none"> <li>Transparent and effective communication of business performance</li> <li>Addressing investor queries and concerns</li> <li>Providing insights into the Company's corporate strategy and business environment</li> <li>Providing non-financial &amp; sustainability development updates</li> </ul>
Government and Regulators	No	<ul style="list-style-type: none"> <li>Statutory and regulatory filings, ongoing meetings and dialogues</li> <li>Facility audits and inspections</li> <li>Annual reports</li> </ul>	As per applicable rules/regulations	<ul style="list-style-type: none"> <li>Regulatory compliance</li> <li>Corporate governance mechanisms</li> <li>Tax matters</li> <li>Transparency in disclosures</li> </ul>
Industry Bodies, Associations	No	Memberships in associations and participation in industry forums	Regularly	<ul style="list-style-type: none"> <li>Creating solutions for shared industry challenges and facilitating knowledge exchange.</li> </ul>
Communities	Yes	<ul style="list-style-type: none"> <li>Community meetings for CSR projects</li> <li>Notice board</li> <li>Website</li> </ul>	Periodically/Regularly	<ul style="list-style-type: none"> <li>Assessment of community needs</li> <li>Selection of new projects based on needs identified</li> <li>Monitoring and evaluation of ongoing projects</li> </ul>
Media	No	<ul style="list-style-type: none"> <li>Email</li> <li>Newspaper</li> <li>Pamphlets</li> <li>TV advertisements</li> <li>Website</li> <li>Conferences &amp; Events</li> </ul>	Periodically/Regularly	<ul style="list-style-type: none"> <li>Utilisation of diverse media channels for extensive brand exposure.</li> <li>Strategic partnerships with celebrities to boost brand recognition.</li> <li>Enhancing visibility through proactive marketing initiatives.</li> </ul>

## Business Responsibility and Sustainability Report (Contd.)

### Leadership Indicators

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

The process for consultation between stakeholders and the Board on ESG topics involves structured engagement through various Board-appointed committees such as the Corporate Social Responsibility (CSR) Committee and Risk Management Committee. Stakeholder feedback on ESG topics is collected during regular stakeholder engagement activities. This feedback is crucial for assessing the Company's ESG performance and related matters. The insights gathered are then presented to the Board and its respective committees during scheduled meetings. Based on these discussions, the Board and committees evaluate the feedback and decide on appropriate actions or approvals as needed to enhance the Company's ESG performance further.

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

The Company prioritises engagement with key stakeholders to identify and address environmental and social issues. This collaboration directly influences the development of renewable energy initiatives, health and safety programmes, employee well-being initiatives, worker training and CSR activities, demonstrating the company's commitment to incorporating stakeholder input into its operations.

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

The Company is committed to leveraging its Corporate Social Responsibility (CSR) Policy to effectively address the significant social, environmental, and economic challenges faced by marginalised and underprivileged communities. By adopting a shared value approach. It is dedicated to the development of these communities through strategically planned CSR initiatives. These initiatives are devised by The Company's designated team, ensuring they align with detailed assessments of community needs, thus maximising their impact and relevance. The Company supports school education of marginalised children in Uttar Pradesh, Rajasthan, Chhattisgarh, and Odisha. The Company has installed water huts and kiosks in Delhi NCR, Odisha, Rajasthan, Uttar Pradesh, and Tamil Nadu. It also donated sanitary napkins to underprivileged women residing in the slums of Kolkata and girls' schools.

### PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

#### Essential Indicators

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/C)
<b>Employees</b>						
Permanent	1445	1220	84	1398	1120	80
Other than permanent			Not Applicable			
<b>Total Employees</b>	<b>1445</b>	<b>1220</b>	<b>84</b>	<b>1398</b>	<b>1120</b>	<b>80</b>
<b>Workers</b>						
Permanent	715	715	100	925	925	100
Other than permanent			Not applicable			
<b>Total Workers</b>	<b>715</b>	<b>715</b>	<b>100</b>	<b>925</b>	<b>925</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 wages		More than Minimum Wages		Total (D)	Equal to minimum wages		More than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	1445	0	0	1445	100	1398	0	0	1398	100
Male	1251	0	0	1251	100	1223	0	0	1223	100
Female	194	0	0	194	100	175	0	0	175	100
<b>Other than Permanent</b>										
Male										Not Applicable
Female										
<b>Workers</b>										
Permanent	715	0	0	715	100	925	111	12	814	88
Male	428	0	0	428	100	457	55	12	402	88
Female	287	0	0	287	100	468	56	12	412	88
<b>Other than Permanent</b>										
Male										Not Applicable
Female										

3. Details of remuneration/salary/wages.

- 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)	5	1,65,00,000	0	-
Key Managerial Personnel	2	35,51,604	1	12,39,000
Employees other than BoD and KMP	1244	2,86,284	193	1,58,700
Workers	428	1,54,428	287	1,36,800

- Gross wages paid to females as % of total wages paid by the entity, in the following formats:

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages.	22%	28%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Human Resources head is responsible for addressing human rights issues.

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

The Company has established an Internal Complaints Committee (ICC) that is composed of senior managers and employees. This committee is responsible for addressing human rights grievances. Employees are encouraged to report any harassment or discrimination without fear of retaliation, and the ICC conducts an impartial inquiry and resolves complaints within 90 days. To ensure that employees are aware of their rights, the Company provides training and awareness programmes on human rights issues.

Business Responsibility and Sustainability Report (Contd.)

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

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

No such complaints were received from employees or workers.

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

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

No complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

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

The Company's whistleblower policy and code of conduct policy ensure that every individual within the organisation has the opportunity and equal rights to speak out and file complaints without fear of reprisal or consequences. The vigil mechanism of the Company provides adequate safeguards against victimisation of persons who use such a mechanism. The policy clearly states that no employee who reports a violation shall suffer any harassment, retaliation, or adverse employment conditions as a consequence of such reporting. Any employee who retaliates against a person reporting a violation will be subject to disciplinary proceedings, which may extend to termination of employment. The Company has a robust system to address discrimination and harassment complaints, backed by a POSH (Prevention of Sexual Harassment) policy. It ensures confidentiality, protects against retaliation, offers support to complainants, and ensures timely resolution.

Vigil Mechanism Policy: <https://www.dollarglobal.in/assets/upload/corporate-policy/e1b2c88a5f4a529e1cb3b8c2272f3f50.pdf>

POSH Policy: <https://www.dollarglobal.in/assets/upload/corporate-policy/3c5c0354175054bbb2095929613a5dc6.pdf>

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

While the Company's contracts do not explicitly include all human rights clauses, the Company has a Business Responsibility policy that encourages entities in its value chain to participate in the business responsibility initiatives, depending upon their means and resources. The company proactively engages and encourages its business partners and stakeholders to embrace responsible and ethical standards in their operations. The Company emphasizes compliance with all pertinent laws and regulations, fostering a culture of ethical and fair business practices throughout its network of partners.

10. Assessments for the year:

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

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

No concerns were found from the assessment that needed any corrective actions.

Leadership Indicators

1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints. The Company did not receive any human rights grievances or complaints that required any change in the business processes.

2. Details of the scope and coverage of any Human rights due diligence conducted. The Company did not conduct any human rights due diligence during the reporting period.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? The Company prioritises accessibility of all individuals within its premises, ensuring that no one faces inconvenience due to their disability.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0
Discrimination at workplace	0
Child labour	0
Forced Labour/Inventory Labour	0
Wages	0
Others – please specify	NA

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

Not Applicable.

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

Essential Indicators

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

Particulars	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	54,365	48,543
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumption from renewable sources (A+B+C)</b>	<b>54,365</b>	<b>48,543</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	10,293	9,449
Total fuel consumption (E)	1,45,341	1,46,481
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>1,55,634</b>	<b>1,55,930</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>2,09,999</b>	<b>2,04,473</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/Revenue from operations) GJ/Lakhs	1.36	1.47
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/Revenue from operations adjusted for PPP) GJ/Lakhs	31.02	33.57
<b>Energy intensity in terms of physical output</b>	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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**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.

Not Applicable

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

Particulars	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	39,062	37,994
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>39,062</b>	<b>37,994</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>39,062</b>	<b>37,994</b>
<b>Water intensity per rupee of turnover</b> (Total Water consumption/Revenue from operations) KL/Lakhs	0.25	0.27
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/Revenue from operations adjusted for PPP) KL/Lakhs	5.77	6.24
<b>Water intensity in terms of physical output</b>	-	-
<b>Water intensity</b> (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 assessment/ evaluation/assurance has been carried out by an external agency.

4. Provide the following details related to water discharged:

*Zero Liquid Discharge from operations.*

Particulars	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment	0	0
- With Treatment – please Specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(v) Others		
- No treatment	0	0
- With treatment – Please specify level of treatment.	0	0
<b>Total water discharged (in kilolitres)</b>	<b>-</b>	<b>-</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.

Yes, the Company has implemented a Zero Liquid Discharge system equipped with multiple evaporators and six high-pressure high-temperature (HPHT) machines, with a total capacity of 1,000 KL. An Effluent Treatment Plant (ETP) has been integrated into the facility, enabling the recycling of approximately 90% of the wastewater utilised by the plant.

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

The Company's NOx, SOx, and PM emissions are within the statutory limits laid by CPCB.

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

Parameter	Please specify 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	15,352	15,761
<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	2,047	1,879
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MtCO2e/Lakhs	0.11	0.13
<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)	MtCO2e/Lakhs	2.57	2.90
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	-	-	-
<b>Total Scope 1 and Scope 2 emission intensity</b> (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 assessment/ evaluation/assurance has been carried out by an external agency.

8. Does the entity have any projects related to reducing Greenhouse Gas emissions? If yes, then provide details.

The Company is deeply committed to reducing its environmental footprint by systematically addressing its carbon emissions throughout multiple phases of its operations. As part of its comprehensive strategy to mitigate greenhouse gas (GHG) emissions, the Company has implemented renewable energy infrastructure, including a 6 MW solar plant located in Tirupur, Tamil Nadu, and four wind turbines located at four different villages in Coimbatore district of Tamil Nadu, generating a combined power output of 4.95 MW. By investing in renewable energy infrastructure such as solar and wind plants, the Company actively promotes the transition to a low-carbon economy while demonstrating its commitment to environmental stewardship and corporate sustainability.

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

Particulars	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	15.73	16.10
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	13.52	0
Battery waste (E)	0.30	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	472.03	335.72

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Particulars	FY 2023-24	FY 2022-23
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	428.13	206.44
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>929.71</b>	<b>558.26</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/Revenue from operations) MT/Lakhs	0.006	0.004
<b>Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP)</b> (Total waste generated/Revenue from operations adjusted for PPP) MT/Lakhs	0.14	0.09
<b>Waste intensity in terms of physical output</b>	-	-
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)

Parameter	FY 2023-24	FY 2022-23
<b>Category of waste</b>		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

Parameter	FY 2023-24	FY 2022-23
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	487.15	264.68
<b>Total</b>	<b>487.15</b>	<b>264.68</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.

The Company has SOPs in place to manage the waste generated during the operations, all the hazardous waste, including used oil, boiler ash, and ETP waste, is recycled and sent to SPCB-authorized vendors. The Company complies with the respective state government's environmental regulations. Approx 20-30% of the salts are reused in processing, and the remaining sand/salt is stored on factory premises as per PCB norms.

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

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

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

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

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

S. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any.
	The Company is compliant with all applicable environment-related laws.			

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):

For each facility/plant located in areas of water stress, provide the following information:

- (i) Name of the area.
- (ii) Nature of operations
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in Kilolitres)</b>		
(i) Surface water		
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater/desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Water consumed/turnover)		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into 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>		

None of the plants of the Company are in areas of water stress.

Not Applicable

**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.**



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2. Provide the details of total Scope 3 emissions & its intensity in the following format:

Particulars	Unit	Year ended March 31, 2024	Year ended March 31, 2023
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
<b>Total Scope 3 emissions per rupee of turnover</b>	-	The Company is not measuring its scope 3 emissions currently.	
<b>Total Scope 3 emission intensity</b> (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.**

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Increasing capacity of Solar plant	The Company commissioned additional 2 MW Solar plant at its manufacturing unit in Tiruppur.	Resulting in additional 28 lakh units of electricity from renewable sources.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The Company has a comprehensive Business Continuity Plan (BCP) designed to anticipate and mitigate potential disruptions. The BCP outlines a systematic approach to managing crises and restoring normal business functions in the event of disasters or unforeseen circumstances. The Company has provisions for additional job workers across plant locations to address labour shortages in case of emergency. The Company also has a pool of yarn suppliers to address any disruption in its spinning operations. The Company has made adequate resource provisions to mitigate potential disruptions.

6. Disclose any significant adverse impact on the environment arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The Company asks its suppliers to adopt environmentally responsible business practices, but currently, it is not conducting any assessment to measure the adverse environmental impact arising from the value chain.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

No formal assessment was made of any value chain partner.

**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.

The Company is affiliated with 10 industry chambers and associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Hosiery Manufacturers Association of India	National
2	Bharat Chamber of Commerce	National
3	Federation of Indian Export Organisation	National
4	Apparel Export Promotion Council	National
5	Chamber of Textile Trade and Industry	National
6	Merchant Chamber of Commerce and Industry	National
7	Tiruppur Exporter's Association	State
8	West Bengal Hosiery Association	State
9	Tamil Nadu Spinning Mills Association	State
10	South India Hosiery Manufacturers Association	State

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

Name of Authority	Brief of the case	Corrective action taken
	The Company did not receive any complaint from any of the stakeholders against the Company regarding unfair trade practices, irresponsible advertising and/or anti-competitive behaviour.	

Leadership Indicator

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/Others - please specify)	Web Link, if available
	The Directorate of Commercial Taxes, West Bengal w.e.f 01.12.2023 made e-ways bills mandatory for the movement of goods within West Bengal where the consignment value exceeds ₹50,000/-. This was very challenging for job workers in the Hosiery Industry, Leather Industry, Textile Industries, and multiple industries operating in West Bengal, as the majority of job workers do not know how to generate E-way bills. During FY 2023-24, in the interest of such job workers, our Managing Director, Mr. Vinod Kumar Gupta, as the President of West Bengal Hosiery Association, filed the petition, affidavits, and letters before the Directorate of Commercial Taxes, West Bengal, and pleaded on this matter. After several follow-ups, finally, the Directorate of Commercial Taxes, West Bengal, decided to postpone such orders.				

Business Responsibility and Sustainability Report (Contd.)

**PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.**

Essential Indicators

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

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

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

S. No.	Name of Project for which R&Rs ongoing	State	District	Number of Project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
No, the Company does not have any projects for which it is required to undertake Rehabilitation and Resettlement (R&R) projects.						

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

The Company has established a framework for interacting with key stakeholders, leadership groups, and the Corporate Social Responsibility (CSR) team to facilitate discussions on community development, create valuable opportunities, and solicit their feedback. Various channels, such as meetings with stakeholders, surveys, and grievance redressal mechanisms, have been adopted to receive feedback and address grievances effectively.

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

Particulars	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	4.48	7.61
Directly from within India	100	100

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 a percentage of total wage cost.

Particulars	FY 2023-24	FY 2022-23
Rural	13%	12%
Semi-Urban	14%	13%
Urban	47%	50%
Metropolitan	26%	25%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No.	State	Aspirational District	Amount spent (₹ in Lakhs)
1	Odisha	Nuapada	19.60

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)  
No

(b) From which marginalised /vulnerable groups do you procure?  
Not applicable

(c) What percentage of total procurement (by value) does it constitute?  
Not applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not Applicable				

5. Details of corrective actions taken or underway based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.

Name of Authority	Brief of the case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Education	8,382	100
2	Medical & Hospital	425	100
3	Environment – Gopalan & Plantation Drive	NA	NA

**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 prioritises customer satisfaction and effectively manages customer concerns and feedback. Customers can contact the Company through its website, email, and social media handles. The Company also has an integrated automated tele-calling system for its tele-callers. The Company has a structured system to address consumer complaints within a specific timeframe, which is regularly reviewed by senior management. The Company has an SOP to track complaints until they are resolved.

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	Not Applicable

Business Responsibility and Sustainability Report (Contd.)

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

Benefits	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

In both financial years 2022-23 and 2023-24, the Company has not experienced any incidents related to advertising, delivery of essential services, cyber security and customer data privacy, or the re-occurrence of product recalls. Additionally, the Company has not faced any penalties or regulatory actions concerning the safety of its products or services.

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

Number	Reasons for recall
Voluntary recalls	
Forced recalls	

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

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

No, the Company does not have a policy but has an SOP on cyber security. The Company has an internal dedicated team as well as an external agency to implement measures to closely monitor and take prompt action on any kind of risk. The Company's data is well-protected throughout its lifecycle, from creation and storage to transit and retrieval. The Company has user-based securities on the input and output of data stored in ERP. Additionally, the Company has implemented a Preservation of Documents policy to safeguard data privacy, ensuring the Company's data protection.

Link: <https://www.dollarglobal.in/assets/upload/corporate-policy/policy-on-preservation-of-documents.pdf>

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

No incidents have been recorded related to the above-mentioned topics.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches.

No

b. Percentage of data breaches involving personally identifiable information of customers

Not Applicable

c. Impact, if any, of the data breaches.

Not Applicable

Leadership Indicators

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

Customers can learn about the products of the Company through its website and social media channels. The Company periodically airs Television Commercials (TVCs) on national television. Press releases are issued periodically or on the launch of new TVCs or Exclusive Brand Outlets (EBO). The Company also publishes a newsletter, which customers can subscribe to via the website for the latest updates on events, sales, and offers of the Company. Product details are available at <https://www.dollarglobal.in>

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

Product tags provide instructions on how to use the products safely and responsibly, including ironing, washing, bleaching, etc.

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

Consumers will receive information about service disruptions or discontinuations, if any, via emails, SMS, and social media.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable). If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity, or the entity as a whole? (Yes/No)

Yes, product descriptions are provided with all products according to the law. Although the entity does not carry out surveys, it has a process in place to connect with consumers through SMS, emails, and social media for any query related to consumer satisfaction.