



Date: September 05, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
Scrip Code: 544256

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G, BKC,
Bandra (East), Mumbai – 400051
Symbol: PNGJL

Subject: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), please find enclosed the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2025-26 which forms part of the Annual Report for the Financial Year 2025-26.

The Business Responsibility and Sustainability Report has also been uploaded on the Company’s website at www.pngjewellers.com/pages/investors.

You are requested to take the above information on your records.

Thanking You.

Yours Sincerely,
For P N Gadgil Jewellers Limited

Prakhar Gupta
Company Secretary & Compliance Officer

P N Gadgil Jewellers Limited

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INDIA | USA



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L36912PN2013PLC149288
2.	Name of the Listed Entity	P N Gadgil Jewellers Limited
3.	Year of incorporation	2013
4.	Registered office address	694, Narayan Peth, Pune, Maharashtra, India - 411030.
5.	Corporate address	359, PNG Vishwa, Narayan Peth, Laxmi Road, Pune, Maharashtra – 411030
6.	E-mail	secretarial@pngadgil.com
7.	Telephone	+91-020-24478474
8.	Website	www.pngjewellers.com
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited
11.	Paid-up Capital	1,35,70,83,330
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Prakhar Gupta Company Secretary & Compliance Officer Tel No.: +91-020-24478474 E-mail: secretarial@pngadgil.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Trading in jewellery, gems, precious stones, and precious metals.	Retail trade of jewellery, metals, bullions, precious stones, ornaments etc.	100 %

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Gold, Silver, Platinum, precious metals, diamonds and all kind of precious and semi precious stones	47733	100 %

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	0	77	77
International	0	1	1

*The Company is having total 78 stores; 77 stores are located in India and 1 store is located in the United States of America.

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19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	5
International (No. of Countries)	1

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

Response: The Company's export turnover constituted 0.06% of its total turnover during the financial year.

b. A brief on types of customers

P N Gadgil Jewellers Limited is a distinguished name in the jewellery industry, renowned for its exquisite craftsmanship, timeless designs, and exceptional quality. The Company appeals to refined customers who value elegance and artistry, reflecting their unique taste and lifestyle. Catering to a diverse clientele across four broad market segments — luxury, premium, mid-market, and mass market — P N Gadgil Jewellers ensures that every customer, regardless of their budget or preference, finds something truly special. Through its wide network of retail stores and a seamless online presence, the Company serves customers across all age groups, making fine jewellery accessible to a broad section of society while maintaining the highest standards of quality and craftsmanship.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	2950	1747	59%	1203	41%
2.	Other than Permanent (E)	4	3	75%	1	25%
3.	Total employees (D + E)	2954	1750	59%	1204	41%
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total Workers (F + G)	0	0	0	0	0

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	3	33.33 %
Key Management Personnel	2	0	00.00 %

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22%	23%	22%	18%	23%	20%	18%	23%	21%
Permanent Workers	0	0	0	0	0	0	0	0	0

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

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

Sr. 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.	Gadgil Diamonds Private Limited	Subsidiary	100 %	No
2.	PNG Jewelers INC	Subsidiary	100 %	No

VI. CSR Details

24.	1.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	2.	Turnover (in ₹)	7630,54,94,546.45
	3.	Net worth (in ₹)	1568,58,55,101.82

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)*	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	NA	-	-	NA
Investors (other than shareholders)	Yes	-	-	NA	-	-	NA

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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 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes	1	0	NA	28	0	NA
Employees and workers	Yes	2	0	NA	0	0	NA
Customers	Yes	190	0	NA	-	-	NA
Value Chain Partners	No	-	-	The Company currently receives grievances through formal and informal channels.	-	-	The Company currently receives grievances through formal and informal channels.
Other (please specify)	Yes	-	-	NA	-	-	NA

* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.pngjewellers.com/pages/investors
Investors (other than shareholders)	https://www.pngjewellers.com/pages/investors
Shareholders	https://www.pngjewellers.com/pages/investors
Employees and workers	https://www.pngjewellers.com/pages/investors
Customers	https://www.pngjewellers.com/pages/investors
Value Chain Partners	NA
Other (please specify)	NA

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

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

Sr. 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	Innovation and Technology	Opportunity	Staying competitive in the Jewellery industry requires continuous innovation and adoption of technology. Such advancements enhance production efficiency, elevate design and product quality, strengthen customer engagement, and unlock new avenues for marketing and sales. Failure to embrace technological progress risks a declining customer base and diminishing market presence.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach To adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Data Security and Privacy	Risk	Materiality of this issue is determined by the extent of personal data collected, compliance requirements under evolving privacy regulations, susceptibility to data breaches, and the robustness of the Company's data protection framework.	The Company mitigates this risk through a robust data protection framework comprising role-based access controls, IT security measures such as encryption and firewalls, periodic employee training on data privacy, and regular review of information security policies. The Company is aligning its data governance practices with the Digital Personal Data Protection Act, 2023, to ensure regulatory compliance.	Negative
3	Product Design, quality and safety	Opportunity	Design innovation is a critical differentiator for a Jewellery brand, attracting customers and establishing a distinct identity in a competitive marketplace. Equally vital is an unwavering commitment to product safety, which sustains customer trust and ensures full compliance with India's stringent standards for jewellery quality and purity.	-	Positive
4	Customer Centricity	Opportunity	A customer-centric approach drives higher satisfaction and nurtures meaningful, lasting relationships with customers. It also reflects sound governance practices, reinforcing investor confidence by demonstrating the Company's consistent ability to understand and meet evolving customer needs.	- Multiple initiatives to engage customers through diverse channels, including virtual interactions. - Loyalty-driven programmes and targeted promotion of products and services. - Enhanced in-store customer experience across retail outlets. - Active leveraging of social media platforms to listen to consumers and maintain continuous engagement.	Positive
5	Corporate Governance (Compliance & Ethics)	Opportunity	Robust corporate governance fosters a culture of ethics, transparency, and social responsibility, contributing positively to employee well-being and working conditions. Strong governance practices further promote accountability and effective risk management within the Company, thereby amplifying brand reputation and stakeholder trust.	Mitigating governance-related risks involves establishing strong internal controls, deploying risk transfer mechanisms, and ensuring active oversight through Board involvement. Additionally, the timely and accurate completion and submission of all applicable compliance frameworks is essential to prevent regulatory penalties and safeguard the Company's reputation.	Positive

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Sr. 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	Product Transparency and Disclosure	Risk	For a jewellery company, transparency and precise communication regarding products are fundamental to building and sustaining customer trust. Providing detailed information on materials, sourcing, and manufacturing processes empowers consumers to make ethically informed choices, strengthening brand reputation and fostering long-term loyalty, which ultimately drives sustained business growth.	The Company diligently ensures compliance with all applicable regulations by regularly updating BIS and HUID marks and proactively sharing relevant product information. A firm commitment to aligning with evolving regulatory standards reflects the Company's dedication to integrity and transparency. These measures reinforce its reputation as a trustworthy and ethical organisation, instilling confidence among customers, regulators, and stakeholders alike.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.pngjewellers.com/pages/investors								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has adopted <i>Bureau of Indian Standards (BIS) Hallmarking Certifications and the Legal Metrology Act, 2009</i> certification across its entire jewellery portfolio, reinforcing its commitment to quality, purity, authenticity, and customer trust in every product offered.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company acknowledges the significance of establishing measurable goals to track its performance against the NGRBC principles. It remains committed to integrating ESG initiatives into its business strategy, with the objective of building a comprehensive ESG framework that promotes sustainability and generates enduring value for all stakeholders.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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Governance, leadership and oversight

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

At P N Gadgil Jewellers Limited, responsible business is not merely an obligation — it is the cornerstone of everything we do. Our commitment to Environmental, Social, and Governance (ESG) principles is deeply embedded in our culture, operations, and stakeholder engagements, guiding us towards sustainable and equitable growth.

This year, our CSR initiatives have remained firmly focused on education, and public welfare, creating meaningful impact across the communities we serve. We continue to invest in the well-being of underprivileged sections of society, extending support through educational sponsorships, and relief during times of adversity. The health, safety, and happiness of our employees and their families equally remain a steadfast priority, as we strive to foster a workplace rooted in integrity, professionalism, and inclusivity.

Our materiality assessment has further sharpened our focus on issues most relevant to our business and stakeholders. Guided by our Board's CSR and Sustainability Committee, we are determined to set strong governance benchmarks, uphold ethical business practices, and build lasting trust with all our stakeholders.

We are proud of the progress made and remain resolute in our commitment to raising the bar — creating enduring value for our customers, communities, and the planet.

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

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. No
The ESG related matters are overseen directly by the Board of Directors, which is responsible for integrating ESG considerations into the Company's strategic and operational decision-making. The Board is committed to ethical and sustainable business practices, transparency, and accountability towards all stakeholders. The Company will evaluate the constitution of a dedicated committee for sustainability matters as its ESG framework evolves.

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																		Annually
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																		Quarterly

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 |
| No | No | No | No | No | No | No | No | No |

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in the respective category covered by the awareness programmes
Board of Directors	1	Training on various aspects of Business and Industry performance.	100%
Key Managerial Personnel	2	The training program included induction on various aspects of the jewellery business, along with training and familiarisation on Internal Financial Controls. It also covered strategy discussions and sessions on business planning and design thinking, aimed at enhancing overall business understanding and strengthening strategic and analytical capabilities.	100%
Employees other than BOD and KMPs	41	The training program covered key areas including New Hire Training, Train-the-Trainer (Excel), Time Management & Ownership, Design Thinking, Supervisory Skills, and product-specific training across Gold & Diamond, Kundan & Polki, and Silvestyle. It also included Scheme Selling Skills and the PNG Way of Selling. These modules strengthened employees' functional knowledge, managerial capabilities, and sales effectiveness, leading to improved productivity, better customer engagement, and a more consistent, performance-oriented approach.	94%
Workers	NA	NA	NA

*The Company does not have any staff in the “Workers” category

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

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

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

*There were no such cases during the year

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 institution
NA*	NA*

*There were no cases where appeal/revision was preferred in the reporting period

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.

Response – Yes

P N Gadgil Jewellers Limited follows a zero-tolerance approach towards bribery and corruption and is committed to conducting its business with professionalism, fairness, integrity and transparency. The Company complies with all applicable laws relating to bribery, corruption, gifts, facilitation payments and other improper payments.

The Anti-Bribery and Anti-Corruption Policy was adopted by the Board of Directors on November 12, 2025 and is applicable to all Directors, employees and persons associated with the Company and its subsidiaries, including intermediaries, vendors, consultants, suppliers, contractors and other third parties.

Web Link - <https://www.pngjewellers.com/pages/investors>

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA*	NA*

*The Company does not have any staff in the “Workers” category

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

Response – NA*

*There were no such issues during the year

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	19 Days	11 days

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9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.09%	0.01%
	b. Sales (Sales to related parties / Total Sales)	0.13%	0.19%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	23.11%	77.90%
	d. Investments (Investments in related parties / Total Investments made)	84.62%	84.02%

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0%	0%	NA
Capex	0%	0%	

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

Response - No

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

Response – NA

- 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.**

Response - As the Company is engaged in the jewellery business, its operations involve the use of jewellery packaging materials, with only a small quantity of plastic being used. The Company is in the process of developing and formalising procedures for the responsible collection, recycling, and reclamation of such packaging materials at the end of their useful life.

Further, the E-waste generated such as discarded computers/ laptops/ etc are scrapped as per the process defined below. Further, given the nature of the Company's business, no hazardous waste is generated from its operations and other waste, such as general office and dry waste, is disposed of through local municipal waste management systems in a responsible manner.

IT Asset Scrap Process

- The Infrastructure Support Team identifies and segregates IT assets that are no longer required and are proposed for scrapping.
- A separate Scrap Asset List is prepared and verified by the concerned team.
- The verified Scrap Asset List is submitted to the Finance Department for approval.
- Quotations are obtained from three e-waste vendors having valid CPCB registration/certification for handling e-waste.

- The quotation offering the highest scrap value is selected and submitted for approval.
- After receiving the required approval, the scrap process is initiated. Upon receipt of payment from the selected vendor, a sale invoice is generated for the IT scrap assets.
- Where payment is received in cash, the amount is deposited with the Finance Department for proper accounting and record-keeping.

Upon implementation, these procedures will establish a framework for the environmentally sustainable management of packaging waste, in compliance with applicable regulatory requirements and industry best practices.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

Response - No

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Response - Not applicable

If not, provide steps taken to address the same.

Response - Not applicable

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	% of 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)
Permanent employees											
Male	1747	1747	100%	-	-	-	-	-	-	-	-
Female	1203	1203	100%	-	-	14	1%	-	-	-	-
Total	2950	2950	100%	-	-	14	1%	-	-	-	-
Other than Permanent employees											
Male	3	-	-	-	-	-	-	-	-	-	-
Female	1	-	-	-	-	-	-	-	-	-	-
Total	4	-	-	-	-	-	-	-	-	-	-

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

Category	% of 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)
Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

The Company does not have any staff in the "Workers" category

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1.53 %	0.14 %

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	-	Y	100%	-	Y
Gratuity	100%	-	Y	100%	-	Y
ESI	25%	-	Y	34%	-	Y
Others – please specify	-	-	-	-	-	-

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? Yes

If not, whether any steps are being taken by the entity in this regard.

Response: The Company is actively working on establishing ramps in its corporate premises to cater to differently abled individuals.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? Yes

If so, provide a web-link to the policy.

Response: <https://www.pngjewellers.com/pages/investors>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	9	64%	-	-
Total	9	64%	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes, Employees may raise their grievances through multiple channels, including reporting managers, the HR department, grievance committees, dedicated email helplines, or internal portals. All complaints are acknowledged, reviewed, and addressed within defined timelines to ensure timely resolution. Grievances relating to harassment or discrimination are handled by the Internal Committee constituted under the Prevention of Sexual Harassment (POSH) Policy. Such matters are dealt with through a structured, confidential inquiry process, ensuring fair and appropriate redressal in accordance with applicable guidelines.
Other than Permanent Employees	NA

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of Employees / Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	2950	-	-	-	-	-
- Male	1747	-	-	-	-	-
- Female	1203	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-

The Company does not have any staff in the “Workers” category

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1449	275	19%	275	19%	1154	226	20%	226	20%
Female	973	592	61%	592	61%	761	342	45%	342	45%
Total	2422	867	36%	867	36%	1915	568	30%	568	30%
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1449	1449	100%	1154	1154	100%
Female	973	973	100%	761	761	100%
Total	2422	2422	100%	1915	1915	100%
Workers*						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

*The Company does not have any staff in the “Workers” category.

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). Yes

If yes, the coverage such system?

Response:

Yes, the organization has undertaken the following initiatives for the safety and well-being of employees and the organization:

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- Identification and assessment of workplace hazards and risks
- Implementation of appropriate safety controls and preventive measures across operations
- Conducting safety training and awareness programs for employees
- Providing regular health check-ups and occupational health monitoring for all employees

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

Response:

The Company has implemented structured safety processes and operational checklists across all stores to identify, monitor, and manage workplace risks effectively. Employees are trained to integrate these protocols into their daily operations, and the measures are periodically reviewed and updated to ensure continued effectiveness. This includes periodic preventive maintenance and equipment safety checks, reinforcing the Company's commitment to the safety of both employees and customers.

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

Response:

Yes, the Company has designated Emergency Response Team (ERT) members at all store locations to guide and assist staff and workers during emergency situations and ensure effective response and coordination.

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

Response:

Yes, Employees of the Company have access to non-occupational medical and healthcare benefits. These typically include medical consultations, health insurance coverage, wellness programs, periodic health check-ups, emergency medical support, and access to healthcare facilities or network hospitals/clinics, as provided under the Company's policies and employee welfare initiatives.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million - person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

Response:

The Company follows a practical approach to workplace safety and employee well-being, aligned with the scale of its operations. Periodic wellness sessions and basic training programs are conducted to promote health awareness, along with informal safety briefings as needed.

Employees are encouraged to report potential risks through available communication channels for timely action. Basic protective equipment is provided where applicable, and medical support is arranged whenever required, reflecting the Company's continued commitment to maintaining a safe and health-conscious work environment.

ERT Work Process and Impact of Training on Staff and Workers

Emergency Response Team (ERT) – Work Process

The Company has established a trained Emergency Response Team (ERT) across store locations to ensure prompt and effective action during emergency situations such as fire incidents, thefts, or medical emergencies. The ERT is responsible for:

- Raising alarms and immediately informing emergency authorities such as police and fire services.
- Ensuring the safety and evacuation of customers and staff.
- Handling emergency situations through the use of fire extinguishers and basic first-aid support.
- Coordinating with security personnel and store management for effective incident control.
- Reporting and documenting incidents for further review and preventive action.

Objective:

To ensure quick response, effective incident control, safety of employees and customers, and minimisation of losses.

Equipment Used:

- ABC Fire Extinguishers
- CO₂ Fire Extinguishers

Trainer Qualification:

Training programmes are conducted by experienced professionals, including Ex-Army personnel.

Impact of Training on Staff and Workers

For Internal Staff

- Improved response and preparedness during emergencies.
- Enhanced confidence, accountability, and awareness of safety protocols.
- Better adherence to Standard Operating Procedures (SOPs).
- Improved customer handling and coordination during critical situations.

For Third-Party Staff (Security, Housekeeping, etc.)

- Clear understanding of individual roles and responsibilities.
- Improved coordination with store teams during emergencies.
- Faster and more disciplined response mechanisms.
- Enhanced safety, hygiene, and operational standards.

Overall Impact

The training programmes have contributed to creating a safer workplace environment, quicker incident management, improved customer confidence, and reduced operational losses.

Measures Taken to Ensure a Safe and Healthy Workplace

The Company has implemented various measures across all store locations to maintain a safe and healthy workplace environment, including:

Security and Access Control

- Deployment of trained security guards.
- CCTV surveillance systems and alarm mechanisms for continuous monitoring.

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Emergency Preparedness

- Formation of Emergency Response Teams (ERTs).
- Installation of fire safety systems, including extinguishers and alarm systems.
- Regular firefighting and emergency response training programmes.

Health and Hygiene

- Periodic deep-cleaning and sanitisation activities.
- Routine pest control measures to maintain hygiene standards.

Training and Awareness

- Regular safety awareness sessions and SOP training for employees and third-party personnel.
- Training on emergency response procedures and incident reporting mechanisms.

Medical Support

- Availability of basic first-aid kits at all store locations.
- Maintenance of nearby hospital and emergency contact details for immediate assistance.

Incident Reporting and Review

- Immediate reporting, documentation, and review of incidents to identify root causes and prevent recurrence.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

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

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

Response:

- **Health and Safety:** The organization has initiated annual health check-ups for employees through third-party diagnostic centres to support preventive healthcare and overall well-being.
- **Working Conditions:** To improve operational efficiency and employee convenience, the organization has introduced a two-shift working system for retail store employees.

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.

The Company has identified its employees, customers, shareholders, vendors, contractors, technical partners, local communities and Government / Regulators as its key stakeholders.

There are various formal and informal mechanisms to engage with each of these stakeholders, which help us to understand and respond to their needs. The Company recognizes the importance of Stakeholders' involvement and their management for sustainable growth of the Company.

The Company has a stakeholder engagement plan and various channels of communication and mechanisms to engage with the stakeholders, which help us to understand and respond to their needs. The identified stakeholders were then prioritized under low and high importance considering the power of influence-interest matrix.

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	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	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	Events, Mails, SMS, Brochures, Website, Social media, E-commerce Websites, Newspaper.	Others – Continuous basis	To understand customer preferences, behaviors, feedback and resolve their grievances.
Shareholders & Investors	No	Shareholder Meetings, Investor Presentation, Stock Exchange intimations, Investor/ Analysts meet, Conference calls, Press/ Media releases, Annual reports, Quarterly Updates, email	Others - Event based, Quarterly, Half yearly and annually	Communications on the company performance and major updates.
Government and Regulatory Authorities	No	E-mails/In-person scheduled meetings	Ongoing	To maintain regular engagement, communications and advocacy with Regulatory Authorities, to understand and brief on matters pertaining to regulatory changes from time to time
Media	No	Meetings	Others – event based	To create awareness about products and services
Suppliers	No	Meetings, calls, training, workshops, website.	Others - On periodical basis	Queries/suggestions/ assurance/ complaints etc.
Bankers	No	Emails, In person meetings.	Others – On going	To keep bankers updated on the company performance and major events.
Employees	No	Employee Connect Session, E-mails, Employee portal	Monthly	To keep employees updated, address their concerns, and ascertain their engagement score.

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 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2950	2,422	82.10%	2100	1915	91%
Other than permanent	4	4	100%	4	4	100%
Total Employees	2,954	2426	82.12%	2104	1919	91%
Workers*						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

*The Company does not have any staff in the "Workers" category

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	1747	-	-	1747	100%	1266	-	-	1266	100%
Female	1203	-	-	1203	100%	834	-	-	834	100%
Other than Permanent										
Male	3	-	-	3	100%	2	-	-	2	100%
Female	1	-	-	1	100%	1	-	-	1	100%
Workers										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category	Number	Median remuneration/ salary/ wages of the respective category
Board of Directors (BoD)	2	9,00,00,000	1	57,49,992
Key Managerial Personnel*	2	87,50,000	-	-
Employees other than BoD and KMP	1,745	5,12,843	1,203	4,52,515
Workers**	-	-	-	-

*The count excludes Managing Director and Whole-time Directors

**The Company does not have any staff in the "Workers" category

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	37.64%	36.73%

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)

Response:

Yes, the organization has put in place a multi-tiered grievance redressal framework, enabling employees to escalate concerns through designated focal points — namely the HR Department, Internal Committee (IC) / POSH Committee and the Senior Management.

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

Response:

As part of its commitment to a fair and inclusive workplace, the organization has instituted an Internal Committee for grievance redressal, that outlines the process for employees to seek resolution. To promote ease of reporting, the Committee's contact details are displayed across the organization, offering employees the flexibility to report grievances through multiple channels, including email or direct contact with the Committee.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0	Closed all two cases with corrective action	0	0	
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees/workers	0.16%	0
Complaints on POSH upheld	0	0

8. Adverse consequences to the complainant in discrimination and harassment cases.

Response:

A. POSH Committee

The organization has constituted a POSH Committee (Internal Committee) in accordance with the applicable statutory requirements. To ensure accessibility and awareness, the contact details and communication channels of the Committee are disseminated across all operational locations, enabling employees to directly connect with Committee members for reporting concerns or seeking guidance without hesitation.

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B. Training & Awareness

The organization conducts regular and structured training programmes for employees, managers, and Committee members to foster awareness around issues of discrimination, harassment, and retaliation. These initiatives are designed to equip all stakeholders with the knowledge and sensitivity required to uphold a respectful, inclusive, and safe working environment.

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

Response:

Yes, The organization recognizes human rights requirements as a fundamental element of its business agreements and contractual frameworks. Embedding such obligations within contractual relationships enables the organization to uphold ethical standards, maintain legal compliance, and promote responsible business conduct — ensuring that human rights considerations permeate every facet of its operations and extend across its broader value chain.

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	-

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

Policy Review & Update: The organization's Prevention of Sexual Harassment (POSH) Policy was comprehensively reviewed and updated to ensure alignment with prevailing legal requirements and evolving best practices. The revised policy provides unambiguous definitions of prohibited conduct, clearly outlines the prescribed reporting procedures, and articulates the disciplinary consequences applicable in the event of violations — reinforcing the organization's unwavering commitment to a safe and respectful workplace.

Training & Awareness Initiatives: To strengthen awareness and promote a culture of dignity and inclusion, regular POSH awareness sessions and mandatory training programmes were conducted across the organization. These sessions were designed for employees, managers, and members of the Internal Committee (IC), enhancing their understanding of appropriate workplace behaviour, employee rights, and the mechanisms available for reporting concerns. The trainings served as a proactive measure to foster a well-informed and sensitized workforce.

Disciplinary & Corrective Actions: The organization maintains a firm stance of zero tolerance towards any form of workplace misconduct or policy violations. Appropriate disciplinary measures, counseling, warnings, or other corrective actions were initiated, as applicable, in cases where misconduct or policy violations were identified.

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	10574 Kwh	-
Total fuel consumption (B)	-	-
Energy consumption sources (C) other	-	-
Total energy consumed from renewable sources (A+B+C)	10574 Kwh	-
From non-renewable sources		
Total electricity consumption (D)	3183481 Kwh	2610883 Kwh

Parameter	FY 2025-26	FY 2024-25
Total fuel consumption (E)	-	-
Energy consumption sources (F) through other	-	-
Total energy consumed from non-renewable sources (D+E+F)	3183481 Kwh	2610883 Kwh
Total energy consumed (A+B+C+D+E+F)	3194055 Kwh	2610883 Kwh
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	-	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes,

Response: No

Disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	NA	NA
Total volume of water consumption (in kilolitres)	NA	NA
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	NA	NA
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	NA	NA
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) To Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) To Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA

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Parameter	FY 2025-26	FY 2024-25
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

No

*As a retail-focused business, our operations do not involve any industrial processes that generate wastewater. Water usage is limited to non-industrial activities such as sanitation, cleaning, and other routine functions, leading to negligible wastewater output. Consequently, the volume of wastewater produced is minimal and does not warrant the need for a Zero Liquid Discharge (ZLD) system.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	NA*	0	0
SOx	NA*	0	0
Particulate matter (PM)	NA*	0	0
Persistent organic pollutants (POP)	NA*	0	0
Volatile organic compounds (VOC)	NA*	0	0
Hazardous air pollutants (HAP)	NA*	0	0
Others – please specify	NA*	0	0

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

If yes, name of the external agency. NA

*As we do not have any manufacturing plants, the same is not material to us

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	0	0	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted	0	0	0

Parameter	Unit	FY 2025-26	FY 2024-25
for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	0	0	0
Total Scope 1 and Scope 2 emission intensity in terms of physical output	0	0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	0	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Response – Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	18.25 Metric Tons (MT) Waste Type: Non-Hazardous, Recyclable PET Plastic Waste.	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1. Food Waste = 36.5 Metric Tons 2. Paper Waste = 4.56 Metric Tons 3. Others – 0.393 Total Waste Generated = 41.453 Metric Tons	-
Total (A+B + C + D + E + F + G + H)	59.70 Metric tons	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000000561Mt/Rupee	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000000113Mt/\$	-
Waste intensity in terms of physical output	0.00000136Mt/gram	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste		
(i) Recycled	0.393	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0.393	0

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

Category of waste		
(i) Incineration	0	0
(ii) Landfilling	Through recycling and waste diversion initiatives, approximately 59.70 MT of waste was prevented from being landfilled, resulting in an estimated landfill space saving of 90–120 m ³ , equivalent to approximately 36–48 m ² of landfill area.	0
(iii) Other disposal operations	0	0
Total	59.70 MT	0

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

- 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.**

Response: We manage waste responsibly through incineration and partnerships with certified waste collection agencies, ensuring safe and compliant disposal at every stage. Alongside this, we actively reduce our environmental footprint by prioritising eco-friendly materials such as paper and glass in our operations. These efforts reflect our commitment to sustainable practices and our accountability towards the environment — today and for generations to come.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

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

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

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

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

Essential Indicators

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

Response – 9

- 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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Gem & Jewellery Export Promotion Council (GJEPC)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	PGI – Platinum Guild International	International
4	IBJA - India Bullion & Jewellers Association	National
5	GJC - All India Gem and Jewellery Domestic Council	National
6	GJTIC - Gem & Jewellery Trade Council of India	National
7	WGC – World Gold Council	International
8	GJSCI – Gems & Jewellery Skill Council of India	National
9	GSI - Gemological science International	International

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
NA*		

*There were no such issues during the year

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&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

Our team comprises committed professionals dedicated to resolving complaints promptly and effectively. Accessible via both phone and email, they are equipped to provide comprehensive support and address any concerns that may arise. We remain committed to delivering exceptional customer service.

Following mechanisms are followed to receive and redress grievances of the community:

- a) Dedicated Grievance Redressal Team - A dedicated grievance redressal team ensures that community concerns are addressed promptly and appropriately.

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- b) **Multiple Communication Channels** - To ensure accessibility, PNG Gold offers various channels for community members to raise concerns:
- **Phone Support:** A dedicated helpline is available for immediate assistance.
 - **Email Support:** A designated email ID enables structured and documented submissions.
 - **Online Grievance Portal:** Community members can also raise concerns via the Contact Us section of the company's official website:
- c) **Community Liaison Meetings** - Through its Corporate Social Responsibility (CSR) initiatives, the company engages with local communities by supporting education and related programs.
- d) **Transparent and Trackable Process:** Each grievance is assigned a unique tracking ID, with regular updates provided to the complainant. This ensures transparency and builds trust.
- e) **Regular Monitoring and Reporting:** The grievance redressal mechanism is monitored on a monthly basis, with reports generated to evaluate the nature of grievances, resolution timelines, and community satisfaction levels.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	0.78%	1.19%
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 % of total wage cost

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	2.41%	2.19%
Urban	26.96%	22.44%
Metropolitan	70.63%	75.37%

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

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicator

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

Yes, we offer multiple channels for our valued customers to share feedback or lodge complaints through helpline, email, website, phone or by visiting the nearest store. The company also has a Customer Relationship Management team to address any questions or concerns.

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

Particular	As a percentage of total turnover
Environmental and social parameters relevant to the product	Not applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	1	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	190	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary Recalls	0	NA
Forced Recalls	0	NA

**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.**

Yes

Cyber Security Policy – P N Gadgil Jewellers Limited

<https://www.pngjewellers.com/pages/investors>

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.

Response:

Escalation Process – Customer Grievance Redressal

- Customers can raise concerns through customer care helpline, email support, website, or by visiting the nearest store.
- All complaints and queries are recorded and acknowledged by the customer support team for further action.
- Initial resolution is handled by the concerned store team or customer service representative within the defined turnaround time.
- If the issue remains unresolved, it is escalated to the respective department head or regional management for review and corrective action.
- Critical or unresolved concerns are further escalated to senior management to ensure fair and satisfactory resolution.
- Customers are kept informed about the status and progress of their complaint throughout the resolution process.
- Feedback and complaint data are periodically reviewed to improve customer experience, service quality, and operational processes.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches – NIL
- Percentage of data breaches involving personally identifiable information of customers - NA
- Impact, if any, of the data breaches – NA*

*There were no cases of data breaches during the year FY 2025-26