

9<sup>th</sup> July, 2026

**BSE Ltd.**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001  
**BSE Scrip Code: 500020**

**National Stock Exchange of India Ltd.**  
Exchange Plaza, 5th floor,  
Plot No. C/1, 'G' Block,  
Bandra-Kurla Complex, Bandra (E).  
Mumbai – 400 051  
**NSE Symbol: BOMDYEING**

Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report**

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

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For **The Bombay Dyeing and Manufacturing Company Limited**

**Sanjive Arora**  
**Company Secretary**  
**Membership No.: F3814**

Encl.: As above



**THE BOMBAY DYEING & MANUFACTURING CO. LTD.**

Regd. Office: Neville House, J.N. Heredia Marg, Ballard Estate, Mumbai - 400 001, India.  
Office : +91 22 666 20000 Website : [www.bombaydyeing.com](http://www.bombaydyeing.com) Email : [corporate@bombaydyeing.com](mailto:corporate@bombaydyeing.com) CIN : L17120MH1879PLC000037

# ANNEXURE D to Directors' Report BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## ABOUT US

The Bombay Dyeing and Manufacturing Company Limited (hereinafter referred to as "Bombay Dyeing" or "the Company"), a prominent part of the Wadia Group, operates through three distinct business divisions: Polyester, Realty and Retail, each tailored to meet distinct market demands. In alignment with our core values and enduring dedication to responsible business practices, the Company is pleased to present its standalone Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26. This report has been prepared in strict compliance with the framework outlined in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The figures have been rationalised in this year's BRSR, wherever necessary, to ensure consistency and accuracy. Throughout this document, the terms "The Bombay Dyeing and Manufacturing Company Limited," "the Company," "we" and "our" are used interchangeably.

### 1. THE JOURNEY FROM BRSR FY 2024-25 TO BRSR FY 2025-26

This report marks a significant milestone as we transition from the previous fiscal year into FY 2025-26, incorporating the latest regulatory compliance requirements including the amendments updated as per the SEBI Circular dated March 28, 2025. As part of this evolving framework, we remain actively focused on implementing short, medium and long-term sustainability goals across all functional areas. Our primary performance indicators continue to target enhanced energy and water efficiency, systematic waste minimization, carbon emission reductions and proactive biodiversity conservation, reinforcing our deep-rooted commitment to Environmental, Social and Governance (ESG) principles.

### 2. KEY SUSTAINABILITY INITIATIVES CARRIED OUT DURING THE YEAR

In our pursuit of sustainable mobility and cleaner energy operations, the Company accelerated several critical Environmental, Health and Safety (EHS) initiatives during the financial year. We advanced our strategic transition toward low-carbon transportation by integrating battery-operated electric vehicles (EVs) into our logistics and employee transportation fleets, supported by the deployment of dedicated EV charging infrastructure at key facilities. To optimize industrial energy efficiency, we utilized Vapour Absorption Machine (VAM) technology, which captures and repurposes waste heat or steam for cooling purposes rather than relying on grid electricity. This was further strengthened by our ongoing commitment to open-access solar arrangements, allowing us to source clean, renewable solar power directly, reduce our dependence on conventional fossil fuels and optimize long-term operational energy costs.

Ecological balance and internal advocacy formed the core of our environmental conservation strategy this year. The Company organized extensive tree plantation drives in direct collaboration with local communities and environmental agencies, emphasizing not just planting but the long-term maintenance and monitoring of saplings to maximize survival rates and carbon sequestration. Internally, we fostered a culture of shared responsibility through a comprehensive

Employee Awareness Campaign. By organizing sustainability-themed competitions, interactive quizzes, poster-making challenges, and innovation workshops, the Company successfully motivated employees to adopt eco-friendly behaviours and contribute fresh ideas toward tackling climate change and improving waste management.

Our commitment to social responsibility and community welfare was demonstrated through impactful engagement programs. The Company hosted voluntary blood donation drives in partnership with certified medical institutions, providing a safe, hygienic environment for employees to contribute directly to life-saving public health efforts.

We continued to strengthen our culture of accountability, integrity and responsible decision-making through transparent business practices and regular reviews of compliance and risk management processes, ensuring governance remained embedded in both daily operations and long-term planning.

Ultimately, these initiatives show how we turn our high-level ESG goals into everyday business practices. This BRSR disclosure is shared in good faith to give our stakeholders a clear, honest and transparent look at our real-world impact. Bombay Dyeing reaffirms its core belief that true business success must always go hand in hand with protecting the environment, supporting our communities and upholding the values of fairness and compliance through our initiatives.

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity:

- Corporate Identity Number (CIN) of the Listed Entity -** L17120MH1879PLC000037
- Name of the Listed Entity –** The Bombay Dyeing and Manufacturing Company Limited
- Year of incorporation -** 23<sup>rd</sup> August, 1879
- Registered office address –** Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai - 400001.
- Corporate address –** Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai – 400001.
- E-mail –** grievance\_redressal\_cell@bombaydyeing.com
- Telephone –** 022 6662 0000
- Website -** www.bombaydyeing.com
- Financial year for which reporting is being done –** 2025-26
- Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Limited	500020
National Stock Exchange of India Ltd.	BOMDYEING

- Paid-up Capital** ₹ 45.20 Crore comprising of 20,65,34,900 Equity Shares of ₹ 2/- each aggregating to ₹ 41.31 Crore and Unlisted 3,88,800, 8% Redeemable Non-Convertible Non-Cumulative Preference Shares of ₹ 100/- each aggregating to ₹ 3.89 Crore.

**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: Mr. Sanjive Arora

Designation: Company Secretary

Telephone: 022 6662 0000

Email: grievance\_redressal\_cell@bombaydyeing.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). – The disclosures under this report are made on a Standalone basis for the Company.**

**14. Name of assessment or assurance provider – Not Applicable for the reporting period as per circular SEBI/HO/CFD/CFD-PoD-1/P/ CIR/2025/42 dt. 28<sup>th</sup> March 2025.**

**15. Type of assessment or assurance obtained – Not Applicable for the reporting period as per circular SEBI/HO/CFD/CFD-PoD-1/P/ CIR/2025/42 dt. 28<sup>th</sup> March 2025.**

**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	Polyester Staple Fibre (PSF)	94.40
2.	Construction	Buildings - Real Estate Business	2.20
3.	Trade	Retail - Textiles	3.40

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Polyester Staple Fibre	20302	94.40
2.	Real Estate Development Activity	4100	2.20
3.	Retail Division	4751	3.40

**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	1	7*	8
International	0	0	0

\*No. of offices (National) includes 1 Registered office, 1 Sales office (Realty), 5 sales offices (PSF) in India.

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

**a. Number of locations**

Locations	Number
National (No. of States & UTs)	Bombay Dyeing's divisions have presence in 28 States and 3 Union Territories.
International (No. of Countries)	Bombay Dyeing's PSF Division has presence in 20 countries.

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

**Polyester Staple Fibre (PSF) Plant:** 15.07

**Realty:** NIL

**Retail:** NIL

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

The Company serves a diverse customer base through its three distinct business divisions, each addressing different market segments:

- a. **Retail Division:** This division operates through a well-established distributors and dealers led, retail-focused B2B network, ensuring efficient product availability across a wide retail base and enabling seamless access for end consumers. Its customer base spans a wide demographic, ranging from lower-income groups to upper-middle-income groups across India.

- b. **Polyester Staple Fibre (PSF) Division:** The PSF division predominantly caters to the B2B segment, supplying products to both domestic and international clients. Its customers primarily belong to the non-woven and spinning industries, where PSF is a critical input material.
- c. **Bombay Realty (BR) Division:** This division caters to discerning customer segment, with its primary clientele comprising High Net-Worth Individuals.

#### 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)	262	222	84.73	40	15.27
2.	Other than Permanent (E)	187	176	94.12	11	5.88
3.	<b>Total employees (D + E)</b>	<b>449</b>	<b>398</b>	<b>88.64</b>	<b>51</b>	<b>11.36</b>
<b>WORKERS</b>						
1.	Permanent (F)	205	204	99.51	1	0.49
2.	Other than Permanent (G)	728	718	98.63	10	1.37
3.	<b>Total workers (F + G)</b>	<b>933</b>	<b>922</b>	<b>98.82</b>	<b>11</b>	<b>1.18</b>

**Note:** The number of workers include those engaged by third-party contractors for the Realty Division project.

###### 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	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	<b>Total differently-abled employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>DIFFERENTLY-ABLED WORKERS</b>						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	1	1	100.00	0	0.00
6.	<b>Total differently-abled workers (F + G)</b>	<b>1</b>	<b>1</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>

##### 21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
<b>Board of Directors</b>	11	2	18.18
<b>Key Management Personnel (KMP)*</b>	3	0	0.00

\*KMPs include: Manager of the Company, CFO & CRO and CS.

##### 22. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	11.87	12.50	11.95	8.45	13.04	8.90	8.53	28.57	10.62
<b>Permanent Workers</b>	4.40	0.00	4.38	1.45	0.00	1.44	0.49	0.00	0.49

## 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.	PT Five Star Textile, Indonesia	Subsidiary	97.36	No
2.	Pentafil Textile Dealers Limited	Associate	49.00	No
3.	Bombay Dyeing Real Estate Company Limited	Associate	40.00	No

## VI. CSR Details

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

(ii) Turnover (in ₹): 1460.33 Cr.

(iii) Net worth (in ₹): 1925.41 Cr.

**Note:** For the current financial year 2025 – 26, the average net profit of the company for the last three financial years, calculated in accordance with the provisions of Section 198 of the Companies Act, is negative. Therefore, the Company is not required to spend any amount on Corporate Social Responsibility (CSR) activities for the financial year 2025–26. However, the Company has undertaken certain voluntary initiatives aimed at contributing to the welfare and development of the community.

### (iv). Transparency and Disclosures Compliances

### 25. Complaints/Grievance 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			FY 2024-2025		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities	The Company has established a grievance redressal mechanism to address complaints and concerns raised by community stakeholders. It emphasizes proactive engagement and ongoing dialogue with local communities to understand and respond to their issues in a timely and structured manner. A need-based evaluation process is undertaken to identify specific concerns and ensure that appropriate actions are taken. Community members can submit their grievances through a dedicated email address, grievance_redressal_cell@bombaydyeing.com. Additionally, a physical register for grievances is kept at the entrance of the PSF Division, providing an alternative in-person channel for raising concerns. This multi-channel mechanism ensures accessibility, transparency and effective resolution of community grievances.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable

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			FY 2024-2025		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Investors (Other than shareholders)	The Company has a formal grievance redressal mechanism in place for investors and shareholders. This mechanism is overseen through a dedicated Stakeholder Relationship Committee, which ensures that grievances are systematically received, reviewed and addressed. In addition, a designated Compliance Officer is responsible for the timely resolution of complaints, ensuring adherence to applicable regulatory requirements and maintaining transparency and investor confidence.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Shareholders		25	NIL	The complaints were promptly resolved.	26	NIL	The complaints were promptly resolved.
Employees and Workers	The Company has a grievance redressal mechanism in place for employees and workers, supported by well-defined Human Resources policies and Standard Operating Procedures to ensure concerns are addressed in a fair and timely manner. A dedicated policy on Prevention of Sexual Harassment is available on the Company's intranet and a duly constituted committee oversees the receipt, investigation and resolution of such complaints in line with the prescribed process. In addition, a formal whistle-blower mechanism has been established, enabling employees and directors to confidentially report unethical conduct, suspected or actual fraud or any violation of the Company's Code of Conduct, thereby reinforcing transparency and accountability within the organization.	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Customers	The Company has established a structured grievance redressal mechanism for its B2C and B2B customers, managed by the Customer Technical Service Department of the respective divisions using dedicated email ids and SPOCs. In the Retail division, we also have a web-based ticketing system. For matters requiring further escalation, the dedicated channel is - grievance_redressal_cell@bombaydyeing.com.	80	2	The unresolved complaints are in the process of being resolved in a timely manner.	124	NIL	All complaints have been resolved.
Value Chain Partners	The Company has established a structured approach to address grievances raised by value chain partners. Such grievances are reviewed and resolved through defined escalation mechanisms across relevant divisions and management levels. This multi-tiered process ensures that concerns are handled in a timely, fair and consistent manner, supporting effective conflict resolution and maintaining transparent and collaborative relationships with value chain partners.	54	NIL	Distributor complaints were resolved promptly, with the majority related to shortages in delivery. These issues were effectively addressed through the timely issuance of credit notes.	71	NIL	Distributors Complaints were timely resolved, with most related to courier discrepancies and shortages, effectively addressed through timely issuance of credit note.

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

The Company has adopted a Risk Assessment and Management Policy approved by the Board to identify, evaluate and manage key risks. The implementation of this policy is monitored by a Risk Management Committee, comprising Board members, including Independent Directors. The policy addresses areas such as ESG, business continuity and cybersecurity and is supported by internal audits and periodic reviews, with risk-related updates placed before the Board / Committee.

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	Plastic waste Management	Risk	The Plastic Waste Management Rules, 2016 along with subsequent amendments, place extended responsibility on companies for the collection and disposal of plastic waste generated through packaging. For a company with operations across multiple regions, this creates compliance challenges due to varying state-level implementation and enforcement. Increasing regulatory focus, coupled with growing stakeholder awareness around plastic pollution, makes this a relevant environmental concern. Ineffective waste management can lead to regulatory action, reputational impact and increased operational burden, particularly as expectations around sustainable packaging and circular practices continue to evolve.	The Company maintains valid EPR registration with the Central Pollution Control Board, ensuring timely submission of returns, achievement of targets, and compliance with evolving regulations. It collaborates exclusively with CPCB-registered recyclers and authorized agencies to minimize risks associated with non-compliant EPR certificates. Additionally, adequate budget provisions are made to cover EPR compliance costs, including recycling fees and potential fluctuations in certificate prices. The Company therefore demonstrates strong and effective management of plastic waste, ensuring right practices for risk mitigation and regulatory compliance.	Negative *There was no negative financial impact in the reporting period of FY 2025-26
2	Resource Efficiency - Energy & Water	Risk	The Company's manufacturing operations require significant amounts of energy and water. Rising energy prices, increasing pressure on water availability and stricter environmental regulations could escalate operating costs and disrupt production. Further, failure to improve resource efficiency might result in higher expenses, compliance challenges and diminished operational efficiency. Such outcomes may adversely affect the Company's ability to meet the growing expectations of customers, investors and other stakeholders regarding sustainable manufacturing practices.	To mitigate these risks, the company implements a comprehensive sustainability strategy focused on resource conservation, technology upgrades and strict compliance monitoring. This includes investing in energy-efficient machinery, transitioning to renewable energy sources and adopting advanced water-recycling and Effluent Treatment Process (ETP) systems to minimize waste and reduce utility costs. Additionally, conducting regular audits ensures alignment with evolving regulations and help meet the growing expectations of investors, customers and other stakeholders. Not Applicable	Negative *There was no negative financial impact in the reporting period of FY 2025-26
3	Community and urban planning	Opportunity	Urban development and residential projects play a significant role in shaping local communities and supporting economic growth. For the Company's BR Division, projects influence not just housing availability but also surrounding infrastructure, connectivity and overall quality of life. Well-planned developments can contribute to more sustainable and liveable urban spaces, while also responding to increasing expectations from regulators and stakeholders around responsible development. In this context, integrating community needs and urban planning considerations presents an opportunity to create long-term value, strengthen brand credibility and support inclusive growth.	Not Applicable	Positive
4	Alteration of product to avoid impact in its end use	Opportunity	Product design and its impact during on end use are becoming increasingly relevant, especially where materials and performance directly influence environmental outcomes.	Not Applicable	Positive

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)
5	Rising prices of raw material	Risk	The Company's operations, particularly within the Polyester Staple Fibre (PSF) segment, are closely linked to fluctuations in key raw material inputs such as crude oil derivatives and cotton. Variations in crude oil prices directly impact the cost of synthetic fibres, while changes in cotton availability due to agricultural conditions affect pricing and supply of natural fibres. In addition, global trade dynamics, including tariffs and supply chain disruptions, contribute to price volatility. Such fluctuations create uncertainty in input costs, which can affect margins, pricing strategies and overall operational stability.	The Company focuses on continuous monitoring of crude-linked inputs (PTA/MEG) with strategic procurement planning, including long-term contracts and staggered purchasing to reduce exposure to price volatility. It has also developed multiple sourcing channels (domestic and international) to mitigate risks related to supply disruptions and trade tariff impacts. Optimized inventory management and demand forecasting to absorb short-term fluctuations in raw material prices and availability has further helped in adjusting with price volatility. The aim for future is to focus on energy efficiency, yield improvement and cost optimization initiatives to maintain margins despite the input cost fluctuations.	Negative *There was no negative financial impact in the reporting period of FY 2025-26.
6	Environmental impacts in supply chain	Risk	Environmental impacts across the supply chain remain a key concern for the Company, given its dependence on resources such as water, energy and raw materials. Activities across the value chain, including sourcing and processing, can contribute to issues such as pollution, resource depletion and greenhouse gas emissions. Increasing regulatory focus and growing stakeholder awareness around environmental performance further amplify this risk. Any gaps in managing these impacts can lead to regulatory action, higher operating costs and reputational challenges, which may ultimately affect demand and market position.	The Company has adopted a structured and risk-based approach to manage environmental impacts across its PSF Division's supply chain by integrating sustainability criteria into supplier selection, evaluation and engagement processes. At the procurement stage, the Company onboards suppliers based on defined environmental criteria, including compliance with applicable regulations, adherence to pollution control norms and responsible management of energy and emissions. Preference is given to suppliers demonstrating alignment with recognized environmental standards and certifications, as well as those adopting energy-efficient and low-emission manufacturing practices. The Company promotes traceability and responsible sourcing by encouraging suppliers to provide transparency on raw material origin and production practices, including the use of recycled inputs where feasible. Sustainability performance is increasingly being integrated into supplier evaluation and retention criteria, thereby driving continuous improvement across the supply chain.	Negative *There was no negative financial impact in the reporting period of FY 2025-26.
7.	Conditions of labour in supply chain	Risk	Ensuring fair and safe working conditions across the supply chain remains an important responsibility for the Company. Issues such as worker health and safety, fair wages and the prevention of child and forced labour continue to receive increasing attention from regulators, consumers and other stakeholders. Given that supply chains often extend across regions with varying levels of labour law enforcement, there is a risk of non-compliance at different stages. Any lapse in labour practices can lead to regulatory action, operational disruptions, and reputational damage, ultimately affecting stakeholder trust and business continuity.	The Company works closely with its suppliers to promote adherence to applicable labour laws and standards, with a focus on worker safety, fair compensation and ethical practices. It undertakes periodic assessments and maintains ongoing engagement with suppliers to identify and address potential gaps. Where required, suppliers are encouraged to strengthen their practices through improved monitoring and compliance mechanisms. By fostering responsible sourcing relationships and maintaining oversight across the supply chain, the company aims to minimise risks and uphold its commitment to ethical business conduct.	Negative *There was no negative financial impact in the reporting period of FY 2025-26.

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	Sourcing of Raw Materials	Risk	The Company's operations are dependent on the consistent availability of key raw materials, making sourcing a critical aspect of its supply chain. Factors such as climate change, resource scarcity and geopolitical developments can affect the availability, quality and reliability of these inputs. In addition, increasing stakeholder expectations around responsible and sustainable sourcing add another layer of complexity. Any disruption or inefficiency in sourcing can impact production timelines, increase costs and create reputational risks, thereby affecting overall business performance and long-term stability.	The Company focuses on building a reliable and transparent sourcing network by working closely with established suppliers and encouraging responsible procurement practices. Efforts are made to diversify sourcing channels and reduce dependency on limited suppliers to manage potential disruptions. The Company also promotes the use of sustainable and certified materials where feasible and undertakes periodic reviews to assess sourcing risks. Through continuous monitoring and supplier engagement, it aims to strengthen supply chain resilience and ensure continuity in operations.	Negative *There was no negative financial impact in the reporting period of FY 2025-26.
9	Product Quality & Safety	Risk	The use of chemicals in manufacturing, particularly in dyeing and finishing processes, is subject to increasing regulatory scrutiny and stakeholder concern. Finished textile products may contain traces of regulated or hazardous chemicals, which can pose risks to human health, including carcinogenic effects or disruption of biological systems. Failure to effectively manage chemical usage can result in product recalls, litigation, regulatory penalties, and reputational damage. Ensuring chemical safety across product variants manufacturing and end-use stages is critical to maintaining its license to operate and sustaining consumer trust.	The PSF Division ensures strict control over chemical usage during manufacturing, particularly in finished oil operations, through defined standard operating procedures, controlled dosing systems and process optimization to minimize residual chemicals in finished products. Advanced effluent treatment systems and monitoring mechanisms are deployed to ensure safe handling, treatment and disposal of chemical waste in compliance with environmental norms. Further, employee training and awareness programs are conducted to ensure safe handling, storage and usage of chemicals, thereby reducing operational risks. Through these comprehensive measures, the Company aims to minimize chemical-related risks, ensure compliance with evolving regulations, safeguard human health and enhance the product integrity and consumer trust.	Negative *There was no negative financial impact in the reporting period of FY 2025-26.

**Note:** Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at <https://sasb.ifs.org/> on 14<sup>th</sup> April, 2026 at 11:10 IST.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1.	<b>a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>b. Has the policy been approved by the Board? (Yes/No)</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>c. Web Link of the Policies, if available</b>	Please see the table below								
Sr. No.	Name of policy	Link to Policy								Which Principles each policies goes into
1	Corporate Social Responsibility Policy	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf06.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf06.pdf</a>								P4, P8
2	Whistle-Blower Policy	<a href="https://bombaydyeing.com/pdfs/corporate/Whistle_Blower_Policy.pdf">https://bombaydyeing.com/pdfs/corporate/Whistle_Blower_Policy.pdf</a>								P1
3	Policy on Sexual Harassment at workplace (Prevention, Prohibition and Redressal)	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf08.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf08.pdf</a>								P5
4	Dividend Distribution Policy	<a href="https://bombaydyeing.com/pdfs/corporate/Dividend_Distribution_Policy.pdf">https://bombaydyeing.com/pdfs/corporate/Dividend_Distribution_Policy.pdf</a>								P1
5	Wadia Code of Ethics for Employees including Whole - time Directors and other members of Senior Management	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf</a>								P1, P3
6	Wadia Code of Ethics for Non-Executive Directors	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf</a>								P1
7	Audit Committee Charter	<a href="https://bombaydyeing.com/pdfs/corporate/Audit%20Committee%20Charter.pdf">https://bombaydyeing.com/pdfs/corporate/Audit%20Committee%20Charter.pdf</a>								P1
8	Board Diversity Policy	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf05.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf05.pdf</a>								P1
9	Nomination and Remuneration Committee Charter	<a href="https://bombaydyeing.com/pdfs/corporate/NRC%20Charter.pdf">https://bombaydyeing.com/pdfs/corporate/NRC%20Charter.pdf</a>								P1
10	Remuneration Policy for Directors, Key Managerial Personnel and other employees	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf09.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf09.pdf</a>								P1
11	Risk Assessment & Management Policy	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf10.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf10.pdf</a>								P1, P6
12	Policy on Materiality of Related Party Transactions And on Dealing with Related Party Transactions Policy	<a href="https://bombaydyeing.com/pdfs/corporate/RPT%20Policy.pdf">https://bombaydyeing.com/pdfs/corporate/RPT%20Policy.pdf</a>								P7
13	Archival Policy of Website	<a href="https://bombaydyeing.com/pdfs/corporate/corporatepdf13.pdf">https://bombaydyeing.com/pdfs/corporate/corporatepdf13.pdf</a>								P1
14	Policy on Criteria for Determining Materiality of Events	<a href="https://www.bombaydyeing.com/pdfs/corporate/Policy%20on%20Criteria%20for%20Determining%20Materiality%20of%20Events.pdf">https://www.bombaydyeing.com/pdfs/corporate/Policy%20on%20Criteria%20for%20Determining%20Materiality%20of%20Events.pdf</a>								P1
15	Energy Policy	Internal								P2, P6
16	Policy on Recruitment	Internal								P3
17	Policy On Marriage Bonus	Internal								P3
18	Policy on Leave	Internal								P3
19	Policy on Gratuity & Ex-Gratia Gratuity	Internal								P3
20	Stakeholders Relationship Committee Charter	Internal								P1, P4
21	Information Technology Policy	Internal								P9
22	Policy on Attendance & Flexible Working hours	Internal								P3
23	Familiarisation Programme for the Non-Executive Directors	Internal								P1, P4
24	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	<a href="https://www.bombaydyeing.com/pdfs/corporate/corporatepdf12.pdf">https://www.bombaydyeing.com/pdfs/corporate/corporatepdf12.pdf</a>								P1
25	Policy on Determination of Legitimate Purpose	<a href="https://www.bombaydyeing.com/pdfs/corporate/corporatepdf12.pdf">https://www.bombaydyeing.com/pdfs/corporate/corporatepdf12.pdf</a>								P1
26	Group Hospitalisation Policy	Internal								P3

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes
	The Ethics Policy, Stakeholder Relationship Policy, Code of Practices and Procedures for Unpublished Price Sensitive Information and Information Technology Policy are applicable to the Company's value chain partners.								
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's policies are aligned with the principles of responsible business conduct and are supported by internationally recognized certifications. The PSF Plant at Patalganga is certified under ISO 9001:2015 for Quality Management (Principle 2), ISO 14001:2015 for Environmental Management (Principle 6), ISO 45001:2018 for Occupational Health and Safety (Principle 3), and REACH Certificate (Europe) (Principle 2).								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	As part of its ESG framework, the Company has articulated a set of sustainability commitments and objectives spanning short-, medium-, and long-term horizons.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>These commitments are centered on clearly defined focus areas, including climate action, energy efficiency, water conservation, waste minimization, reduction of air emissions and greenhouse gas (GHG) emissions and protection of biodiversity.</p> <p>At the PSF division the goals include-</p> <ol style="list-style-type: none"> <li>1. Reduce PSF waste to below 1.9%.</li> <li>2. Achieve <math>\geq 92\%</math> customer satisfaction index.</li> <li>3. Reduce GHG emissions as per BEE targets under CCTS guidelines.</li> <li>4. Achieve zero accidents and 100% legal &amp; statutory compliance.</li> <li>5. Execute 10 energy-saving projects to reduce power, fuel, and water consumption.</li> <li>6. Achieve zero reportable accidents</li> <li>7. Conduct EHS training for 90% of employees &amp; contractors.</li> <li>8. Ensure 100% legal compliance.</li> <li>9. Achieve 100% medical check-up of employees.</li> </ol> <p>The Environmental, Health and Safety (EHS) objectives and targets emphasize continual improvement and pollution prevention in line with the Company's environmental policy. Key priorities include optimizing energy and resource consumption, improving air and water quality, reducing plastic usage, promoting the adoption of renewable energy, and strengthening EHS awareness across operations. Safety-related goals focus on building a robust safety culture through the implementation of occupational health and safety (OHS) management programs, while health-related objectives include periodic medical check-ups, accessible mediclaim support, and proactive identification and mitigation of workplace health risks.</p> <p>The Polyester Division has implemented a range of initiatives such as rooftop and open access solar energy, reducing the dependence on grid electricity, while process improvements such as waste heat recovery, condensate recovery and deployment of energy-efficient equipment have lowered overall energy consumption. Advanced effluent treatment and water reuse systems have minimized freshwater usage and continuous optimization of fuel mix and operations has reduced emissions intensity. In addition, initiatives such as green belt development, adoption of cleaner mobility options and technological upgrades, including Vapour Absorption Machines and energy-efficient compressors, have further enhanced sustainability performance and reduced the division's carbon footprint.</p> <p>While these initiatives reflect positive progress toward the Company's stated ESG commitments, the formalization of quantified targets and timelines remains an ongoing process. Performance against future commitments will be evaluated more comprehensively once these targets are fully defined and embedded into the Company's monitoring and reporting systems.</p>								

<b>Governance, leadership and oversight</b>	
<p><b>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements</b></p>	<p>Sustainability is increasingly becoming central to long-term business resilience, bringing both opportunities and challenges across sectors such as retail, manufacturing and real estate. The need to balance growth with responsible resource use, evolving regulatory expectations and stakeholder accountability requires a proactive and structured approach. At Bombay Dyeing, we are focused on strengthening our ESG performance by setting goals in areas such as energy efficiency, emissions reduction, water stewardship and responsible sourcing, while continuing to improve employee well-being and community engagement. During the year, we have taken steps to improve operational efficiencies, reinforce governance practices and increase transparency in our disclosures. We remain committed to continuous improvement, innovation, and creating sustainable long-term value for all stakeholders.</p> <p>The EHS Objectives and Targets by PSF Division include:</p> <ol style="list-style-type: none"> <li><b>1. Environmental &amp; Energy</b> <ul style="list-style-type: none"> <li>▪ Continuous improvement and prevention of pollution as per environmental policy</li> <li>▪ Improve energy and natural resource consumption efficiency in PSF operations</li> <li>▪ Promote sustainability initiatives</li> <li>▪ Implement green energy using natural resources within premises</li> <li>▪ Identify and implement Environmental Management Programmes (EMPs)</li> </ul> </li> <li><b>2. Safety &amp; Legal:</b> <ul style="list-style-type: none"> <li>▪ Improve EHS culture to ensure safe working conditions and accident-free environment</li> <li>▪ Identify and implement Occupational Health &amp; Safety Management Programmes (OHSMPs)</li> <li>▪ Ensure compliance with all legal laws, rules, and other requirements</li> <li>▪ Report and analyse near-miss incidents to eliminate hazards</li> <li>▪ Reduce LTFR (Loss Time Frequency Rate) through strong safety culture</li> </ul> </li> <li><b>3. Health:</b> <ul style="list-style-type: none"> <li>▪ Ensure 100% medical check-up of all employees</li> <li>▪ Provide mediclaim facilities with proper procedural support</li> <li>▪ Implement measures to eliminate potential health hazards</li> <li>▪ Improve air and water quality through better pollution control systems</li> <li>▪ Reduce plastic usage within factory premises</li> <li>▪ Enhance EHS awareness through employee training</li> </ul> </li> </ol> <p>Our commitment extends beyond product innovation, we are actively refining processes to reduce emissions, maximize resource efficiency and integrate energy-smart solutions. By leveraging digital advancements and streamlining operations, we are reinforcing our pledge to responsible business practices. Sustainability is not just an objective but a continuous journey, and we remain dedicated to embedding it at every level of our organization.</p>

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors comprises members with diverse expertise, enabling effective strategic guidance and oversight of the Company's ESG performance. Supported by a strong governance structure, the Board and its committees ensure that stakeholder interests are safeguarded while promoting responsible, ethical and sustainable business practices aimed at long-term value creation.
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.	

#### 10. Details of Review of National Guidelines for Responsible Business Conduct (NGRBCs) by the Company:

Subject for Review	Indicate whether review was under taken 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 Board of Directors convene annually to discuss sustainability initiatives, review policies and assess the company's performance against established sustainability metrics. During these meetings, the Board is briefed on key developments and necessary interventions, ensuring continuous progress across all sustainability parameters.									Annually																										
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company has not reported any material non-compliances with applicable statutory requirements. Compliance is supported through the use of an automated compliance management system that facilitates continuous monitoring, real-time tracking, and effective implementation of regulatory obligations.																																			
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.										<table border="1"> <thead> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td colspan="9">The Company undertakes periodic reviews of its policies through relevant business and functional heads, with oversight and approval from the Board or Senior Management. To assess the effectiveness of policy implementation, an external evaluation has been conducted by Dhir &amp; Dhir Associates, a reputed law firm. The Company's compliance frameworks and processes are reviewed by internal auditors or examined by regulatory authorities, as applicable.</td> </tr> </tbody> </table>									P1	P2	P3	P4	P5	P6	P7	P8	P9	The Company undertakes periodic reviews of its policies through relevant business and functional heads, with oversight and approval from the Board or Senior Management. To assess the effectiveness of policy implementation, an external evaluation has been conducted by Dhir & Dhir Associates, a reputed law firm. The Company's compliance frameworks and processes are reviewed by internal auditors or examined by regulatory authorities, as applicable.								
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#### 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)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

## ESSENTIAL INDICATORS

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	Code of Conduct & Corporate Governance training (P1), NFRA –RPT, NFRA-TCWG (P1), Labour Code (P5), Amendments to Regulation 30 (P1).	100.00
Key Managerial Personnel	9	Code of Conduct (P1), NFRA -RPT, NFRA-TCWG (P1), Labour Code(P5), Measures to prevent Sexual Harassment (POSH) (P5), Whistle blower policies (P1, P5), LODR compliance requirement – Regulation 30 (P1), PITs training (P1), Compliance tool Training were also provided (P1).	100.00
Employees other than BoD and KMPs*	12  7  5	<p><b>Behavioural &amp; Compliance trainings:</b> Prevention of Sexual Harassment Refresher (P5), Power of Body Language (P3), Phishing (P1), Information Security (P1), Prohibition of Insider Trading (P1), Developing People (P3), Presentation Skills (P3), Customer Excellence training (P3, P9), ABAC and Human Rights Training (P1, P5), 1. LODR compliance requirement – Regulation 30 (P1), Compliance tool Training (P1).</p> <p><b>IT Trainings: (P1)</b> ACONEX (BR Project Collaboration Tool) Training for BR employees and external stakeholders, Bid/Tender Tool training for the PSF Plant and Retail Teams, SAP Training for the PSF Plant, SAP training for new users in NH, Online training sessions on Cybersecurity Awareness, CRM – 360Enrich Training to BR users, Google Workspace training for BR users and management teams.</p> <p><b>Employee Engagement and Mental &amp; Wellness Initiatives: (P3, P5)</b> Heart care session, Balanced diet &amp; nutrition session, CPR training, Financial Wellness session, Self Defence workshop.</p>	100.00
Workers	1519	<p>In the PSF Division following trainings are conducted:</p> <ol style="list-style-type: none"> <li>1. CPR Training (P3)</li> <li>2. Drawline Process (P3)</li> <li>3. Permit System (P3)</li> <li>4. Steam and Boiler Training (P3)</li> <li>5. QMS Clauses (P1)</li> <li>6. QMS awareness (P1)</li> <li>7. EMS Awareness (P6)</li> <li>8. EMS Clauses (P6)</li> <li>9. Prevention of Sexual Harassment at Workplace (PoSH) for all women staff (P3, P5)</li> <li>10. Water borne Diseases &amp; Snake bite prevention (P3)</li> <li>11. Emergency Response Plan (P3)</li> <li>12. Road Safety (P3)</li> </ol>	100.00

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
		13. Quality & EHS policy (P2) 14. Material Handling (P3) 15. Operation of fire extinguisher (DCP/CO2) (P3) 16. Power Distribution (P3) 17. Cyber Security (P7) 18. Standing Order & New labour Codes (P1, P5) 19. Spinning Process (P2) 20. Health & Lifestyle (P3) 21. Accident Prevention (P3) 22. Fire Prevention and Fire Protection (P3) 23. Health Awareness (P3) 24. CTS Function (P2) 25. First Aid (P3) 26. IMS internal Auditor Training Course (P1) 27. Environment Practices (P6) 28. Inhouse Trainings 29. Departmental Trainings 30. Induction Trainings	

**Note:** The trainings include topics related to workplace conduct, IT, Wellness, cybersecurity awareness, soft skills development and functional tools.

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)**

During FY 2025-26, there were no material fines/penalties/settlements/compounding fees other than those reported to the Stock Exchanges under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement			NIL		
Compounding Fee					
Non-Monetary					
Imprisonment					
Punishment			NIL		

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
Not Applicable, as there were no such instances.	

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

Yes, the Company's Code of Business Conduct contains stringent provisions to prevent corruption and bribery and is applicable to all the directors, employees and others associated with the business of the Company. The principles of business conduct are strongly embedded into the working environment of the Company.

Web-link of the policies are as below:

<https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

<https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf>

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

	FY 2025-26	FY 2024-25
Directors	Not applicable. During the reporting periods, no Directors, Key Managerial Personnel, employees, or workers were subjected to any disciplinary proceedings or actions by law enforcement authorities in relation to allegations or charges of bribery or corruption.	
KMPs		
Employees		
Workers		

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Not applicable. No complaints pertaining to conflicts of interest involving Directors or Key Managerial Personnel were reported during the reporting periods.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

**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.**

During the reporting period, no instances of corruption or conflicts of interest were identified. Thus, there were no fines, penalties, or corrective measures required from regulators, law enforcement agencies, or judicial authorities.

**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	95	65

**9. Open-ness of Business**

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

Parameter	Metrics	FY 2025-26	FY 2025-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Not Applicable	
	b. Number of trading houses where purchases and made from		
	b. Number of trading houses where purchases and made from		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	3.40	3.06
	b. Number of dealers/distributors to whom sales are made	28	28
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	70.57	74.05
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	Not Applicable	
	b. Sales (Sales to related parties/Total Sales)	0.00	0.02
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	100.00
	d. Investments (Investments in related parties/Total Investments made)	0.00	0.00

## LEADERSHIP INDICATORS

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
A total of 11 critical suppliers were assessed by the Company on ESG parameters, and the supplier assessment process has been initiated as part of the Company's ongoing ESG management framework. The Company also shared a Value Chain Partners (VCP) Assessment Awareness presentation, along with recommendations, with its medium and high-risk suppliers to drive awareness and encourage improvement initiatives.		

## 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 has established a comprehensive Code of Conduct for its Board of Directors, including Independent Directors, to prevent and manage potential conflicts of interest. Under this policy, Directors are required to avoid any business relationships or activities that could conflict with the interests of the Company. All Board members have confirmed their adherence to the Code of Conduct for the reporting year.

Web-link of the policy are as below:

<https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

<https://bombaydyeing.com/pdfs/corporate/corporatepdf01.pdf>

## PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

## ESSENTIAL INDICATORS

## 1. Percentage of R&amp;D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&amp;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	100.00	0.00	An investment of Rs. 1.05 Crore has been made for installing an additional Master Batch Dosing System to support the production of biodegradable fibre. This facility enables the accurate dosing of biodegradable additives during manufacturing, ensuring consistent product quality and compliance with specifications. The investment aligns with the Company's product innovation strategy and strengthens its portfolio of sustainable and environmentally responsible fibre products
Capex	65.61	49.06	During the reporting period, the Company invested in various CAPEX projects to strengthening the environmental performance, improve energy efficiency, and support sustainable operations. Key initiatives for energy & water saving included installing a 2.5 MWp Roof top Solar Power Plant, DM Plant System upgradation, ETP sludge dryer duct modification for waste heat utilisation, replacing AFBC Boiler APH tubes to improve thermal efficiency, deployment of battery-operated fork lifts for material & equipment handling, replacement of motors with energy-efficient motors and upgrading critical process equipment to enhance operational efficiency. These investments support the Company's commitment to reducing energy consumption, increasing the use of renewable energy, enhancing pollution control, improving resource efficiency, and promoting sustainable manufacturing practices.

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

In the Retail Division, sourcing is carried out through established, registered suppliers to ensure alignment with ethical, social and environmental standards. The PSF Division procures spares and consumables from local vendors who demonstrate responsible practices. While these measures reflect current responsible sourcing practices, the Company plans to formalize a structured sustainable sourcing procedure in the future.

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

The Company is progressively embedding sustainability into its procurement practices. Although the exact proportion of inputs sourced sustainably is not yet quantified, initiatives are ongoing to adopt environmentally responsible materials and ensure that sourcing aligns with the Company's sustainable procurement goals.

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

- (a) Plastics (including packaging):** The Company generates certain quantities of plastic waste and complies with the applicable provisions of the Plastic Waste Management Rules, 2016. The Company is registered under Extended Producer Responsibility (EPR) as a Brand Owner and Importer and fulfills the applicable EPR obligations for plastic waste management.
- (b) E-waste:** The Company does not manufacture or sell any electronic products. The e-waste generated from various automatic machines are given to authorized disposal parties as part of the disposal process. They manage the recycling and disposal process in accordance with segregation guidelines, however, the detailed process methodology is not shared with the company.
- (c) Hazardous waste:** The Company's products are not classified as hazardous in nature. Therefore, no hazardous waste is generated from product end-of-life disposal.
- (d) Other waste:** The Company sells its products through retail and export segments. Waste fibre generated during the manufacturing process is segregated and sold to authorized third-party recycler units for reuse and recycling purposes, thereby promoting resource recovery and sustainable waste management practices.

In the PSF segment, the Company's products form part of a multi-stage downstream value chain where fibres are further processed and mixed with materials from various manufacturers. Due to this complex supply chain structure, direct tracking and implementation of end-of-life reclamation mechanisms are presently not feasible. However, PSF products are recyclable in nature and may be further recycled or recovered by downstream users, wherever feasible.

**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 duly registered as a Brand Owner and Importer for Plastic Waste Management under the Extended Producer Responsibility (EPR) framework and fulfills its waste management responsibilities in accordance with applicable regulatory requirements.

For the financial years 2025-26 and 2026-27, the Company has been assigned category-wise targets on the EPR portal. The primary obligations include specific recycling and end-of-life (EOL) disposal targets mandated by CPCB.

**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 public domain (Yes/No) If yes, provide the web-link.
The Company has not performed a Life Cycle Assessment (LCA) for its products or services to date. Nevertheless, it remains committed to adopting LCA in the future as part of its ongoing efforts to enhance sustainability performance.					

**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
This aspect is not applicable, as no Life Cycle Assessment (LCA) has been conducted during the reporting period.		

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).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
The Company's manufacturing process is based on virgin raw materials, and in-process recycling or reuse of input material is not technically feasible due to product quality and process constraints. Hence, the percentage of recycled or reused input material is currently negligible. However, the Company promotes recycling through external mechanisms such as EPR compliance and continues to explore opportunities for incorporating recycled inputs and sustainable alternatives, wherever technically and commercially feasible.		

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 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	196.23	283.93	0.00	59	122
E-waste	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste	0.00	0.00	0.00	0.00	0.00	0.00
Other waste	0.00	0.00	0.00	0.00	0.00	0.00

Note: As per the EPR Targets in both the financial years.

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 percentage of products sold) for each product category
This disclosure is not applicable, as the Company operates as an importer of raw materials and does not manufacture, brand, or sell finished products or packaged goods.	

**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:

	% 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)
<b>Permanent Employees</b>											
Male	222	222	100.00	222	100.00	0	0.00	0	0.00	0	0.00
Female	40	40	100.00	40	100.00	40	100.00	0	0.00	0	0.00
<b>Total</b>	<b>262</b>	<b>262</b>	<b>100.00</b>	<b>262</b>	<b>100.00</b>	<b>40</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Other than Permanent Employees</b>											
Male	176	176	100.00	176	100.00	0	0.00	0	0.00	0	0.00
Female	11	11	100.00	11	100.00	11	100.00	0	0.00	0	0.00
<b>Total</b>	<b>187</b>	<b>187</b>	<b>100.00</b>	<b>187</b>	<b>100.00</b>	<b>11</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

\*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024.

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

% 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	204	204	100.00	204	100.00	0	0.00	0	0.00	0	0.00
Female	1	1	100.00	1	100.00	1	100.00	0	0.00	0	0.00
<b>Total</b>	<b>205</b>	<b>205</b>	<b>100.00</b>	<b>205</b>	<b>100.00</b>	<b>1</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Other than Permanent Workers</b>											
Male	718	718	100.00	0	0.00	0	0	0	0.00	0	0.00
Female	10	10	100.00	0	0.00	10	100.00	0	0.00	0	0.00
<b>Total</b>	<b>728</b>	<b>728</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>10</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

\*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024

**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	0.08	0.08

The Company extends a Group Hospitalization Insurance scheme that covers employees, their spouses, and up to two dependent children aged up to 26 years. In addition, employees are provided with health and accidental insurance benefits. The Company also offers a marriage benefit to eligible employees in line with its marriage policy.

**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	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	0	20.49	Y	0.0	22.33	Y

**Note:** The Contractors provide ESI Benefits to the other than permanent workers, hence not included in the above disclosure.

**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.**

The Company employs one differently-abled worker at its factory location. In line with the requirements of the Rights of Persons with Disabilities Act, 2016, the Company's office premises have been designed to be accessible and inclusive, with facilities such as Braille signage (including embossed braille coding on all doors and in the lift switch panel), ramps (including a removable ramp installed at the ground floor staircase entrance), elevators, illuminated signages and sufficiently wide corridors to support ease of movement for all employees and workers.

**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 is committed to ensuring equal employment opportunities for all eligible individuals, regardless of race, caste, religion, gender, age, nationality, or any other personal characteristic. It fosters a respectful and inclusive workplace where all employees are treated with dignity and are protected from discrimination and sexual harassment. All employment-related decisions are guided by merit and are consistent with the Company's ethical principles and internal policies. This commitment to fairness, diversity, and inclusion is embedded in the Group's core values and is articulated in the Wadia Code of Conduct. The link to the policy is provided below: <https://bombaydyeing.com/pdfs/corporate/corporatepdf02.pdf>

**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	Not Applicable			
Female	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

**Note:** One female permanent employee availed parental leave during the reporting period and is yet to return from leave.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a formal grievance redressal mechanism applicable across all categories of employees and workers. Concerns may be communicated through multiple channels, including email, written submissions, or verbal reporting, in accordance with internal policies. All grievances received are duly acknowledged, systematically recorded and resolved through a defined and structured redressal process to ensure fairness and timely resolution.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

**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	262	0	0.00	240	0	0.00
Male	222	0	0.00	216	0	0.00
Female	40	0	0.00	24	0	0.00
Total Permanent Worker	205	205	100.00	206	206	100.00
Male	204	204	100.00	205	205	100.00
Female	1	1	100.00	1	1	100.00

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

	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)
<b>Employees</b>										
Male	398	398	100.00	398	100.00	375	375	100.00	375	100.00
Female	51	51	100.00	51	100.00	33	33	100.00	33	100.00
<b>Total</b>	<b>449</b>	<b>449</b>	<b>100.00</b>	<b>449</b>	<b>100.00</b>	<b>408</b>	<b>408</b>	<b>100.00</b>	<b>408</b>	<b>100.00</b>
<b>Workers</b>										
Male	922	922	100.00	922	100.00	655	655	100.00	655	100.00
Female	11	11	100.00	11	100.00	4	4	100.00	4	100.00
<b>Total</b>	<b>933</b>	<b>933</b>	<b>100.00</b>	<b>933</b>	<b>100.00</b>	<b>659</b>	<b>659</b>	<b>100.00</b>	<b>659</b>	<b>100.00</b>

During the reporting period, the Company implemented a range of health and wellness initiatives aimed at supporting the overall well-being of employees and workers. These included Eye Check up camp, Heart care session, Balanced diet & nutrition session, Yoga, Skin & Hair Analysis camp, Body composition & Analysis camp, CPR training, Zumba session, Financial Wellness session, Self Defence workshop. Collectively, these initiatives are designed to encourage a healthier lifestyle and promote both physical and mental well-being within the workplace.

Employee engagement and skill-based hobbies conducted include - Terrarium workshop, Caricature event, Independence Day celebrations, Navratri celebrations (Dandiya), Dusshera Puja, Diwali celebrations, Christmas celebrations, Earrings & Neck charm making and Monthly birthday celebrations.

**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)
<b>Employees</b>						
Male	398	220	55.28	375	216	57.60
Female	51	40	78.43	33	24	72.73
<b>Total</b>	<b>449</b>	<b>260</b>	<b>57.91</b>	<b>408</b>	<b>240</b>	<b>58.82</b>
<b>Workers</b>						
Male	664	204	30.72	655	205	31.30
Female	11	1	9.09	4	1	25.00
<b>Total</b>	<b>675</b>	<b>205</b>	<b>30.37</b>	<b>659</b>	<b>206</b>	<b>31.26</b>

**Note:** The data mentioned above represents the percentages of only the permanent employees and workers.

**10. Health and safety management system:**

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

Yes. The Company has established and implemented a comprehensive Occupational Health and Safety Management System applicable to both employees and contractual personnel across all its divisions. The system is aligned with internationally recognized safety standards, and the Company is certified under ISO 45001:2018, demonstrating its continued focus on ensuring a safe, healthy, and compliant work environment.

- 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 adopts a structured approach to identify and assess work-related hazards across all operations. In the PSF Division, comprehensive Hazard Identification and Risk Assessment (HIRA) exercises are conducted for all activities. Prior to commencing new projects or processes, detailed Job Safety Analysis (JSA) and Hazard and Operability (HAZOP) studies are performed to anticipate potential risks. Regular safety rounds, observation tools, and monthly performance reviews help monitor and mitigate hazards

effectively. The Realty and Retail divisions conduct weekly site inspections to ensure workplace safety. Daily toolbox talks and ongoing training sessions further reinforce safety awareness, promoting a proactive and vigilant safety culture throughout the organization.

**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's Occupational Health & Safety Management System (OHSMS) at the PSF Division provides structured mechanisms for workers to report hazards and remove themselves from unsafe conditions.

**Below is a summary of the few initiatives undertaken in 2025-2026**

- 1) Implementation of a work-to-permit system.
- 2) Conducting quarterly safety committee meetings to address safety concerns.
- 3) Establishment of a near-miss reporting system.
- 4) Provision of EHS-related training to both employees and contractual staff to enhance awareness of safety and environmental practices.
- 6) Conducting statutory safety audits.
- 7) Execution of Hazard Identification & Risk Assessment (HIRA) for approximately 850 activities across all departments of the PSF division, contributing to the enhancement of safety and health standards.
- 8) Implementation of an Occupational Health Safety Management Program as a key initiative to minimize risks.
- 9) Maintenance of an Aspect Impact Register.
- 10) Inclusion of safety-related suggestions from all employees as part of the suggestion scheme activity.
- 11) Provision of safety induction for new staff members to cultivate awareness of dos and don'ts within the premises.
- 12) Integration of safety in goal setting and Key Result Areas (KRA) in the individual's appraisal system, ensuring a continuous focus on safety.
- 13) The Safety Department initiated a quarterly rotating trophy for departments that consistently maintain and strictly follow safety rules.
- 14) The Safety Department conducts regular field safety observations and shares the findings with the respective department heads for necessary action.
- 15) The Company organizes twice a month, training programs focused on technical development as well as personal health and safety for employees and contract manpower.

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

Yes. All employees and workers have access to non-occupational medical and healthcare services, including general medical consultations, treatment for personal illnesses and hospitalization support through company-provided medical insurance and external healthcare tie-ups. These services are available across locations, including the Mumbai office, ensuring access to healthcare beyond workplace-related medical requirements.

**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	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

\* Including in contract workforce

## 12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company has implemented comprehensive measures to ensure a safe, healthy, and compliant workplace across all its operations. In the PSF Division, a Safety Committee comprising both management and non-management representatives meets on a quarterly basis to review workplace safety performance, identify potential hazards, and address employee concerns. A structured system of internal and external Environment, Health and Safety (EHS) audits is in place to monitor compliance and drive continuous improvement. Safety training forms an integral part of the induction process for new employees, while contractors are required to participate in mandatory toolbox talks and obtain work permits prior to commencing any activity. The Company also follows a formal incident investigation and corrective action mechanism to prevent recurrence of workplace incidents.

In the Corporate, Realty and Retail divisions, workplace safety is ensured through adherence to statutory fire and life safety requirements, including the installation and periodic maintenance of fire extinguishers. Medical support is facilitated through periodic doctor visits for health consultations and basic treatment. Emergency preparedness measures include the availability of stretchers and wheelchairs at offices and sites, along with regular inspection and maintenance of elevators to ensure operational safety.

At the PSF Plant, additional occupational health measures are implemented, including pre-employment and periodic medical examinations for employees. Industrial health procedures and quality planning processes are in place, with any deviations promptly reviewed by the Medical Officer and referred to specialists when necessary. Employees identified with health conditions such as hypertension, diabetes, or obesity receive appropriate counselling and guidance during medical check-ups. For canteen and food-handling personnel, standard operating procedures are strictly followed, covering regular deworming, immunization, periodic medical examinations and adherence to personal hygiene standards. Health records are systematically maintained, and employees declared medically unfit are relieved from duty until clearance is obtained. Fitness certificates are required prior to resumption of work following prolonged illness. The division conducted Employee Fitness Challenge campaign to further encourage a proactive approach to health.

In addition to occupational safety measures, the Company actively promotes employee well-being through a range of wellness initiatives, including Eye Check up camp, Heart care session, Balanced diet & nutrition session, Yoga, Skin & Hair Analysis camp, Body composition & Analysis camp, CPR training, Zumba session, Financial Wellness session, Self Defence workshop. Collectively, these measures reflect the Company's ongoing commitment to maintaining a safe, healthy, and supportive work environment while ensuring compliance with applicable environmental and occupational health regulations.

## 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	Nil			Nil		
Health & Safety	Nil			Nil		

## 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	100.00
Working Conditions	100.00

**Note:** The Assessments have been carried out for the PSF Plant. Annual Health Check-ups are conducted by Vinayak Medicare, Saswad Pune.

## 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 safety-related incidents or material risks were identified during the assessment of the Company's health and safety practices and working conditions for the reporting period. All safety incidents, including near-misses, are systematically investigated through root cause analysis and corrective and preventive actions (CAPA) are implemented within defined timelines. Key measures include strengthening SOPs, improving engineering controls, and enhancing permit-to-work systems. Regular EHS audits and risk assessments (HIRA) are also conducted to identify and mitigate workplace hazards, with time-bound action plans for closure. Continuous training, toolbox talks and contractor safety management further support risk reduction.

Health risks are monitored through periodic medical check-ups, and necessary interventions are undertaken. Safety performance and corrective actions are regularly reviewed by management to ensure continuous improvement. Hence, no such specific corrective actions were required or are currently underway beyond the Company's ongoing preventive and continuous improvement measures.

## LEADERSHIP INDICATORS

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

Yes. The Company extends life insurance and compensatory benefits to both employees and workers across its operations.

**PSF Division:**

An Employees' Benevolent Fund has been established to provide financial assistance to employees and their families in critical situations, including death during service and specified serious medical conditions such as cancer, brain tumours, major accidents, heart surgeries, and kidney transplants. Employees become members upon attaining permanent employment by contributing ₹300. In the event of an employee's demise, financial assistance of ₹4,50,000 is provided, along with an additional ₹1,00,000 equivalent to the employee's cumulative salary contributions, resulting in a total disbursement of ₹5,50,000 to the designated nominee or dependent. For eligible severe medical conditions exceeding standard medical insurance coverage, financial support of up to 80% of expenses, subject to a maximum of ₹ 1,12,500 is provided.

**Company-wide Benefits:**

All permanent employees and workers across divisions are covered under the Employee Deposit Linked Insurance (EDLI) Scheme administered by LIC. In the event of death during service, the nominee is entitled to a benefit of ₹7,02,000 in accordance with applicable provisions.

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

To ensure that statutory dues are appropriately deducted and deposited by value chain partners, the Company has instituted a robust vendor onboarding and compliance framework. All vendors are subject to stringent registration and verification processes at the time of onboarding, including validation of statutory registrations and compliance credentials. Further, vendor invoices are processed only after confirmation that all applicable statutory requirements have been duly complied with. This ensures ongoing adherence to statutory obligations and reinforces accountability across the value chain.

## 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 are 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Not Applicable			
Workers				

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

Yes, the Company provides transition assistance measures to support employees in managing career transitions arising from retirement or termination of employment. These measures include the timely processing of all applicable retirement and terminal benefits to ensure financial continuity. In addition, structured exit interviews are conducted to facilitate knowledge transfer and address employee concerns, and superannuation/gratuity benefits are extended in accordance with applicable policies. Collectively, these initiatives demonstrate the Company's commitment to supporting employees during career transitions and acknowledging their contributions beyond active service.

## 5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company analysed its 11 critical suppliers on these parameters for FY 25-26.
Working Conditions	

## 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.**

The Company follows a structured approach to identifying its key stakeholder groups by assessing their influence on, and impact from, its financial and non-financial objectives. This process involves mapping both internal and external stakeholders based on the nature of their relationship with the Company, the degree of dependency, and the potential risks and opportunities arising from such interactions.

Proactive engagement is maintained through multiple communication channels to understand stakeholder expectations, concerns, and responsibilities. Based on this assessment, the Company has identified employees, shareholders, suppliers, customers, regulators and the community as its key stakeholder groups. Among these, the community is recognized as a vulnerable or marginalized stakeholder group, reflecting the Company's commitment to inclusive and responsible business practices.

The Stakeholders Relationship Committee supports the Board by overseeing matters related to shareholders, deposit holders, and other security holders, and by reviewing initiatives undertaken to enhance stakeholder services and engagement.

**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 & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Advertisement, Social Media, Website, Tele-calling	Regular	The Company maintains continuous engagement with its stakeholders to gain insight into their expectations, respond to concerns, and strengthen the value delivered. This structured interaction enables the Company to proactively identify emerging needs, manage potential risks, and align its strategic priorities accordingly. Through sustained relationship-building and periodic assessment of its organizational standing, the Company seeks to enhance its credibility and support long-term, sustainable growth.
Government/ Competent Authorities	No	Letters, Email and Phone	Need Basis	
Employees	No	Notice Board, Email, Intranet	Regular	
Suppliers	No	Emails	Need Basis	
Investors/ Shareholders	No	Newspapers, Email, Website and via phone	Regular	
Communities	Yes	Phone, Letters, Emails and digital displays are utilized for the communication of emission parameters.	Regular	

**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 Company is progressing towards the formalisation of its Environmental, Social, and Governance (ESG) objectives within its overall sustainability strategy. Although ESG considerations are currently integrated into routine business operations, efforts are underway to institute a more defined and systematic approach for stakeholder consultation on ESG matters. This evolving framework is intended to facilitate structured engagement with key stakeholder groups, including employees, investors, and local communities, with consolidated feedback being appropriately communicated to the Board to inform oversight and decision-making in support of responsible and sustainable business conduct.

**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 the policies and activities of the entity.**

The Company is currently working towards the introduction of a structured stakeholder consultation mechanism for Environmental and Social matters, aligned with the development of defined ESG targets and milestones. This initiative aims to systematically capture and incorporate stakeholder feedback into ESG-related policies, programs, and operational practices. The Company at its PSF Division currently obtains

feedback from visitors and external stakeholders through a Suggestion/Complaint Register maintained at the main gate. The environmental performance parameters are publicly displayed to promote transparency and stakeholder awareness. By embedding stakeholder inputs into decision-making processes, the Company seeks to strengthen transparency, inclusivity, and governance effectiveness, while ensuring closer alignment with its sustainability objectives and long-term responsible business strategy.

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

The Company undertakes periodic initiatives aimed at supporting vulnerable and marginalized communities, with a focus on improving access to education, healthcare, livelihood opportunities, basic infrastructure, and sanitation. In addition, as part of the Wadia Group, the Company contributes to broader social development efforts through support to a community hospital, facilitating the availability of essential healthcare services and contributing to the overall well-being and quality of life of local communities.

**PRINCIPLE 5: Businesses should respect and promote human rights**

**ESSENTIALS 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)
<b>Employees</b>						
Permanent	262	262	100.00	240	240	100.00
Other than permanent	187	187	100.00	168	168	100.00
<b>Total Employees</b>	<b>449</b>	<b>449</b>	<b>100.00</b>	<b>408</b>	<b>408</b>	<b>100.00</b>
<b>Workers</b>						
Permanent	205	205	100.00	206	206	100.00
Other than permanent	728	728	100.00	453	453	100.00
<b>Total Workers</b>	<b>933</b>	<b>933</b>	<b>100.00</b>	<b>659</b>	<b>659</b>	<b>100.00</b>

**Note:** The Company's Human Resource policies are hosted on the internal portal and are communicated to all employees during the onboarding process. Human rights principles are embedded within the Company's Code of Conduct, which applies to both employees and workers and outlines expected standards of behaviour. To reinforce awareness and compliance, human rights-related training, including Prevention of Sexual Harassment (POSH) programmes, is conducted for employees and workers.

**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)
<b>Employees</b>										
Permanent	262	0	0.00	262	100.00	240	0	0.00	240	100.00
Male	222	0	0.00	222	100.00	216	0	0.00	216	100.00
Female	40	0	0.00	40	100.00	24	0	0.00	24	100.00
Other than Permanent	187	18	9.63	169	90.37	168	86	51.19	82	48.81
Male	176	162	92.04	14	7.95	159	82	51.47	77	48.43
Female	11	7	63.60	4	36.30	9	4	44.44	5	55.56

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)
<b>Workers</b>										
<b>Permanent</b>	205	0	0.00	205	100.00	206	0	0.00	206	100.00
<b>Male</b>	204	0	0.00	204	100.00	205	0	0.00	205	100.00
<b>Female</b>	1	0	0.00	1	100.00	1	0	0.00	1	100.00
<b>Other than Permanent</b>	728	728	100.00	0	0.00	453	453	100.00	0	0.00
<b>Male</b>	718	718	100.00	0	0.00	450	450	100.00	0	0.00
<b>Female</b>	10	10	100.00	0	0.00	3	3	100.00	0	0.00

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹ in Crore)	Number	Median remuneration/ Salary/ Wages of respective category (₹ in Crore)
<b>Board of Directors (BoD)</b>	9	0.16	2	0.06
<b>Key Managerial Personnel*</b>	3	0.93	0	0
<b>Employees other than BoD and KMP**</b>	219	0.11	40	0.07
<b>Workers</b>	204	0.07	1	0.07

\*KMPs include: Manager of the Company, CFO & CRO and CS

\*\*Considered for only for permanent workers and employees.

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*	11.00	7.55

\*% is considered for Permanent employees and workers.

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 responsibility for overseeing and addressing all human rights related concerns, queries and grievances rests with the Human Resource Head.

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

The Company has established a formal and well-defined grievance redressal framework to address human rights related concerns, which is administered by the Human Resources function. Mechanisms are in place to effectively manage and resolve complaints pertaining to discrimination, harassment, or any form of unfair treatment. Matters related to sexual harassment are addressed through the Internal Complaints Committee (ICC) in accordance with the Prevention of Sexual Harassment (POSH) policy, ensuring adherence to prescribed legal processes and timelines.

In addition, the Company has implemented a Whistle-blower mechanism to encourage the reporting of concerns in a safe and confidential manner. This framework provides assurance of anonymity and protection against retaliation for individuals raising issues in good faith. Together, these mechanisms support a transparent, secure, and respectful workplace culture.

The relevant policies are available at the following links:

[https://bombaydeing.com/pdfs/corporate/Whistle\\_Blower\\_Policy.pdf](https://bombaydeing.com/pdfs/corporate/Whistle_Blower_Policy.pdf)

<https://bombaydeing.com/pdfs/corporate/corporatepdf08.pdf>

**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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	No complaints were reported by employees or workers during either of the financial years in relation to sexual harassment, workplace discrimination, child labour, forced or involuntary labour, wages or any other human rights related matters.					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2025-26	FY 2024-25
<b>Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</b>	No complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during either of the financial years.	
<b>Complaints on POSH as a % of female employees / workers</b>		
<b>Complaints on POSH upheld</b>		

The Company's POSH Policy is available on the intranet and comprehensively addresses incidents of sexual harassment across all genders, including cases involving individuals of the same sex. Any such conduct is treated as unlawful, irrespective of the parties concerned. A duly constituted Complaint Redressal Committee at the company is responsible for receiving, examining, and resolving complaints in accordance with the established procedures and statutory requirements.

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

The Company has established formal grievance redressal processes through the Human Resources function to address concerns relating to discrimination and harassment in a fair and timely manner. Robust mechanisms are in place to ensure that such complaints are handled with due diligence, confidentiality and sensitivity. Matters falling under the Prevention of Sexual Harassment (POSH) framework are managed by the Internal Complaints Committee (ICC) in strict adherence to prescribed legal timelines and procedures.

To safeguard complainants from any adverse repercussions, the Company has also implemented a Whistle-blower mechanism that enables secure and confidential reporting. This framework provides protection against retaliation and reinforces the Company's commitment to ensuring a safe, respectful, and non-discriminatory workplace for all employees.

**9. Do human rights requirements form part of your business agreements and contracts?**

While human rights provisions are not specifically mentioned within individual business agreements or contracts, the Company embeds these principles within its Code of Conduct. This Code governs both internal practices and engagements with external parties. All third-party stakeholders, including agents, distributors, contractors and suppliers, are expected to adhere to these ethical and human rights standards as a condition of their association with the Company.

**10. Assessments for the year:**

	<b>% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)</b>
<b>Child Labour</b>	The Company addresses matters related to child labour, forced or involuntary labour, sexual harassment, workplace discrimination and wages through established internal controls, routine oversight and operational checks. Although no formal assessments were undertaken during the reporting year, continuous monitoring mechanisms are in place to identify potential issues early and ensure appropriate and timely corrective action.
<b>Forced/involuntary labour</b>	
<b>Sexual Harassment</b>	
<b>Discrimination at workplace</b>	
<b>Wages</b>	

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

Not Applicable as no formal assessment was carried out during the year.

**LEADERSHIP INDICATORS****1. Details of a business process being modified/introduced as a result of addressing human rights grievances/ complaints**

During the reporting year, there were no human rights related grievances or complaints that necessitated the modification of existing business processes or the introduction of new processes. Hence, no process-level changes were undertaken in this regard.

**2. Details of the scope and coverage of any Human rights due diligence conducted.**

The Company promotes an equitable and inclusive work environment and does not tolerate discrimination on the basis of caste, gender, race, ethnicity or place of origin. Fundamental human rights principles such as support for freedom of association, payment of fair wages, prohibition of child and forced labour and recognition of collective bargaining are embedded within the Company's policies and codes. Although a structured human rights due diligence exercise has not been formally undertaken, adherence to these principles is ensured through established operational practices, internal controls and the overall governance framework.

**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's office premises are designed to be accessible to differently-abled visitors and are equipped with necessary infrastructure such as ramps, elevators, braille signage, illuminated signboards, and adequately wide corridors. These facilities are provided in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

**4. Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
<b>Sexual Harassment</b>	The Company analysed its 11 critical suppliers on these parameters for FY 25-26.
<b>Discrimination at workplace</b>	
<b>Child Labour</b>	
<b>Forced Labour / Involuntary Labour</b>	
<b>Wages</b>	

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

As no formal assessments of value chain partners were conducted during the reporting period, no significant risks or concerns were identified and no corrective actions were required or initiated.

**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 (In Megajoules)	FY 2024-25 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	7,23,77,407.84*	1,19,43,467.28
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	7,23,77,407.84	1,19,43,467.28
From non-renewable sources		
Total electricity consumption (D)	9,59,54,475.60**	16,46,60,475.31
Total fuel consumption (E)	83,51,48,754.61	78,39,19,508.45
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	93,11,03,230.21	94,85,79,983.76
Total energy consumed (A+B+C+D+E+F)	1,00,34,80,638.05	96,05,23,451.04
Energy intensity per rupee of turnover – MJ/Rupee (Total energy consumption/ Revenue from Operations)	0.069	0.060
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) –MJ/Rupee (Total energy consumed / Revenue from operations adjusted for PPP)	1.40	1.24
Energy intensity in terms of physical output- MJ/MT	7,534.32	6,776.53
Energy intensity (optional)*–MJ/Employee	22,34,923.47	23,54,224.14

\*The increase in energy consumption from renewable sources is attributable to higher procurement of renewable electricity through Open Access arrangements, along with enhanced generation from rooftop solar installations.

\*\* The reduction in electricity consumption from is attributable to increased procurement of renewable electricity through Open Access arrangements. Further, coal consumption in PSF Division is utilized for generation of high-pressure steam in the boiler, which is further used in a back-pressure turbine for power generation and process steam requirements. Accordingly, the electricity generated through this process has been accounted for under energy consumption from fuel and not under electricity consumption, ensuring there is no double counting.

The Energy Policy of the PSF Division is directed toward enhancing energy efficiency through optimized consumption, modernization of equipment, and improved operational processes. The policy promotes the adoption of renewable energy sources and emphasizes employee awareness and training on energy conservation. In line with these objectives, the Division continues to implement a range of energy-saving initiatives across its operations.

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

**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**

The Company's Patalganga site (Polyester Staple Fibre Division) was previously designated as a Designated Consumer under PAT Cycle VII (FY 2024–25) by the Bureau of Energy Efficiency. As per the M&V Audit for FY 2024–25, a shortfall of 271 ESCerts was identified, which is proposed to be offset against the available balance of 1,465 ESCerts.

Subsequently, the plant has been brought under the ambit of the Carbon Credit Trading Scheme (CCTS). For the baseline year 2023–24, the unit has been assigned an emission intensity target of 0.7606 tCO<sub>2</sub>e per tonne of equivalent product, based on a baseline production of 141,305 MT of equivalent major product output.

The Company is undertaking necessary energy efficiency and emission reduction initiatives to align with the targets prescribed under the CCTS framework.

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

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	2,700.00	2,976.00
(iii) Third party water	2,91,344.16	3,02,799.16
(iv) Seawater / desalinated water	-	-
(v) Others – Rainwater Harvesting	76,838.00	71,527.00
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>3,70,882.16</b>	<b>3,77,302.16</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>3,21,876.72</b>	<b>3,09,156.23</b>
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/Rupee	0.000022	0.000019
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – KL/Rupee (Total water consumption / Revenue from operations adjusted for PPP)	0.00045	0.00040
Water intensity in terms of physical output- KL/MT	2.42	2.18
Water intensity (optional)** -KL/Employee	716.87	757.74

\*\*Covers total employees (permanent and non-permanent).

FY 25-26: Consumption for CO has been calculated as Full drinking water + 20% of domestic water usage.

Approximately 40% of the total water withdrawal (2,487.20 KL) is utilized in realty operations for curing and sprinkler activities and is considered evaporative consumption. The remaining water is used for domestic purposes, of which 20% is assumed to be consumed and 80% is discharged.

FY 24-25: Consumption for CO been taken as 20% of water withdrawal as last year the drinking water in ICC, NH and WIC was not specifically mentioned like the current year.

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

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		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	12,645.44	12,428.93
- With treatment – please specify level of treatment : Primary, Secondary, Tertiary	36,360.00	55,717.00
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>49,005.44</b>	<b>68,145.93</b>

\*In Bombay Realty, of the volume shared 15% is consumed for Curing which is absorbed (utilised), 25% is for sprinkler which is evaporated (utilised), 60% for office use which is discharged into BMC's sewer line.

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

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

The Company does not currently operate a full-scale Zero Liquid Discharge (ZLD) system across its manufacturing facilities. However, it remains committed to strengthening water management practices and minimizing environmental impact. The PSF Division at Patalganga has implemented a robust Effluent Treatment Process (ETP) designed to treat both industrial and domestic effluents, supporting sustainability objectives.

**EFFLUENT TREATMENT PROCESS (ETP)**

**(A) Industrial Effluent**

Wastewater from the PTA esterification process, containing high Chemical Oxygen Demand (COD) from organic compounds such as Acetaldehyde and 2-Methyl-1,3-Dioxolane, Dioxane is managed through an Organic Stripping Column (OSC) and CP process modifications to reduce COD and effluent load. The treated effluent is equalized in a buffer tank, combined with caustic lye and nutrients, and processed in a Up flow Anaerobic Sludge Blanket (UASB) reactor for anaerobic digestion. It then undergoes secondary biological treatment via an aeration basin and clarifier using the Return Activated Sludge (RAS) process. Biogas generated is captured in a gas holder and utilized in the HTF heater and laboratory operations.

Low-COD wastewater from PSF plant operations, containing spin finish oil and residues, is initially taken in Holding Tank & then treated in DAF-1 (neutralization, flocculation, coagulation, sedimentation) before secondary biological treatment through the RAS process, followed by clarification. Aeration maintains adequate oxygen for microbial activity, while nutrient dosing regulates the F/M ratio, sludge retention time (SRT), and microbial growth. Sludge from secondary treatment and DAF units is dewatered using a centrifugal Decanter and sent to a Common Hazardous Waste Treatment, Storage, and Disposal Facility (CHWTSDF).

Tertiary treatment includes DAF-2 to remove suspended and dissolved solids, followed by filtration through Pressure Sand and Activated Carbon Filters. The effluent is further disinfected using ultraviolet (UV) treatment. A portion of the treated effluent is recycled within plant operations, while the remainder is discharged to the Common Effluent Treatment Plant (CETP) via a positive-discharge system with lock-and-key controls for regulated disposal.

**(B) Domestic Effluent**

Domestic sewage is treated through a septic tank system, partially processed effluent is sent to a soak pit, and subsequently pumped to the ETP for additional treatment. A positive-discharge system with lock-and-key control ensures safe and regulated disposal.

**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*	Kg	34,376.77	26,098.90
SOx	Kg	51,566.09	33,277.75
Particulate matter (PM)	Kg	24,462.05	13,763.31
Persistent organic pollutants (POP)	-	0.00	0.00
Volatile organic compounds (VOC)	-	0.00	0.00
Hazardous air pollutants (HAP)	-	0.00	0.00
Others – CO	Kg	11.53	0.00
Others - Total Hydrocarbons as nMHC	Kg	11.85	0.00

**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-** Yes, the assessment has been carried out by an external agency, Aditya Environmental Services Pvt. Ltd.

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 <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	70,046.76	66,763.73
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	18,924.36	33,252.27
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent/ Rupee	0.0000061	0.0000062
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO <sub>2</sub> equivalent/ Rupee	0.00012	0.00013
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO <sub>2</sub> Equivalent/MT	0.67	0.71
Total Scope 1 and Scope 2 emission intensity (optional) *	Metric tonnes of CO <sub>2</sub> equivalent/employee	198.15	245.14

\*Covers total employees (permanent and non-permanent)

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

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

The Company's Polyester Division has undertaken several initiatives to reduce Greenhouse Gas (GHG) emissions across its operations.

Under energy efficiency and renewable energy, the Company generated 1,244,109.51 kWh of rooftop solar power, thereby reducing Scope 2 emissions through decreased dependence on grid electricity. Additionally, 19,610,030.57 kWh of solar energy was sourced through open access arrangements, further strengthening its renewable energy portfolio. Steam turbines have also been utilized for power generation to enhance overall energy efficiency. Focused efforts on energy optimization have led to a reduction in specific energy consumption per MT of product, supported by initiatives such as waste heat recovery and condensate recovery, which have contributed to minimizing indirect emissions.

In the area of effluent and wastewater management, the Company has implemented high-efficiency ETP systems incorporating anaerobic and aerobic treatment processes, followed by UV disinfection. The reuse of treated water in cooling towers has helped reduce both energy consumption and freshwater usage.

With respect to material substitution and process optimization, continuous monitoring of the fuel mix, including coal, LSHS (Low Sulphur Heavy Stock), and RLNG, along with periodic energy audits, has enabled optimization of fuel efficiency and reduction in specific emissions.

The Company has also focused on afforestation and development of green infrastructure, with 4,952 trees planted by FY 2025–26 and maintenance of 20,901 m<sup>2</sup> of green belt area for carbon sequestration. Additionally, a green and supportive workplace environment is promoted through plantation within office premises.

On the electrical front, energy-efficient motors and Variable Frequency Drives (VFDs) have been deployed across critical equipment to optimize power consumption. Utility systems such as pumps and compressors are being operated more efficiently through continuous monitoring and performance improvements. Further initiatives include the adoption of advanced energy-efficient lighting systems, star-rated equipment, and installation of a Vapour Absorption Machine (VAM) utilizing waste heat recovery. Process improvements such as installation of a nip roller in the draw line area have enhanced thermal efficiency and reduced water consumption. The Company has also adopted CNG- and battery-operated vehicles for plant operations to further reduce emissions.

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

Parameter	FY 2025-26	FY 2024-25
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	190.97	191.76
E-waste (B)	1.28	3.16
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (C&D) (D) *	156,478.00	316.80
Battery waste (E)**	15.06	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please Specify, if any. (G) ETP Sludge	20.68	20.53
Other Non-hazardous waste generated (H). Please specify, if any. Municipal Solid Waste (including sanitary waste)	36.96	18.00
Coal Ash	1,860.60	2,084.90
Office Waste	80.29	85.28
Fibre Waste	5,609.39	4,178.32
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>1,64,293.25</b>	<b>6,898.77</b>
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonnes/Rupee	0.000011	0.00000043
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) -MT/Rupee	0.00023	0.0000089
Waste intensity in terms of physical output- MT/MT	1.23	0.049
Waste intensity (optional)*** - MT/Employee	365.91	16.91
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste - Plastic, E-waste, Battery and Non-Hazardous waste</b>		
(i) Recycled – Office Waste, E- waste, Battery waste and Fibre Waste	5,705.42	4,266.76
(ii) Re-used –Coal Ash and Plastic Waste	2,051.40	2,276.66
(iii) Other recovery operations	-	-
<b>Total</b>	<b>7,756.82</b>	<b>6,543.42</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste - Hazardous, Non – Hazardous , C&amp;D and Bio-medical waste</b>		
(i) Incineration -ETP Sludge and Biomedical waste	20.70	20.55
(ii) Landfilling – C & D Waste and General waste including sanitary waste	156,514.96	334.80
(iii) Other disposal operations	-	-
<b>Total</b>	<b>1,56,535.66</b>	<b>355.35</b>

\*Majority of C&D waste generated comprised excavated soil from the BR site, which was disposed of through landfilling.

\*\*Accumulated battery waste from FY 2024-25 was successfully processed and safely disposed of in FY 2025-26.

\*\*\*Covers total employees (permanent and non-permanent)

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

**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 is committed to minimizing waste generation and ensuring its safe handling, segregation, and storage across all operations through a structured approach for identifying waste streams arising from manufacturing and ancillary activities, along with defined mechanisms for their treatment and disposal. Waste is classified as hazardous or non-hazardous in accordance with applicable statutory requirements, with hazardous waste—including residues from chemical usage and off-spec materials not treated within the facility—being systematically recorded and tracked through Form 3 as prescribed by regulatory authorities. Materials and containers listed under Schedule I are rendered non-hazardous only after proper decontamination by the respective user departments to ensure compliance and effective risk management. Bio-medical waste, such as used masks, gloves, and other PPE, is disposed of through the Occupational Health Centre (OHC) in line with applicable guidelines. The Company also adheres to the Extended Producer Responsibility (EPR) framework under the Plastic Waste Management Rules as a registered Importer, with an approved EPR plan from the Central Pollution Control Board to ensure collection and recycling of equivalent quantities of post-consumer plastic waste through authorized channels. This integrated waste management system reinforces the Company's commitment to environmental protection, regulatory compliance, and sustainable operations.

**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	Types 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 operations or offices located in or near ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, forests or coastal regulation zones.			

**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, as the Company has not initiated any projects during the reporting period that necessitate an Environmental Impact Assessment under the applicable laws.					

**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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:**

Sr.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
No significant instances of non-compliance were identified during the reporting period.				

#### 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** - Not Applicable

(ii) **Nature of operations** – Not Applicable

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (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	Not Applicable	
- 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		
Total water discharged (in kilolitres)		

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)***	Metric tonnes of CO2 equivalent	3,106.05	101.65
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 Equivalent/Rupee	0.00000021	0.0000000063
Total Scope 3 emission intensity (optional)^	Metric tonnes of CO2 equivalent/Employee	6.92	0.25

\*\*\*Scope 3 emissions have been calculated on a limited basis, considering only Category 5 – Waste Generated in Operations. The significant increase in Scope 3 emissions during the current year is primarily attributable to the higher generation of Construction and Demolition waste as compared to the previous reporting year.

^Covers total employees (permanent and non-permanent)

**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 verification or evaluation has been undertaken by any external organization to assess the Company's operational activities, performance metrics, or adherence to relevant regulatory requirements and standards.

**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, as the Company does not have operations or offices located in or near ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, forests or coastal regulation zones.

**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 ( <i>Web-link, if any, may be provided along-with summary</i> )	Outcome of the initiative
1	Vapour Absorption Machine (VAM) utilizing waste heat recovery from the process.	The Vapour Absorption Machine (VAM), operating on waste heat recovered from the CP plant, significantly reduces dependence on electrical chillers.	The average daily electricity consumption of the existing chiller system is approximately 10,000 kWh, whereas the Vapour Absorption Machine (VAM) consumes around 1,700 kWh per day. By replacing the conventional chiller with VAM, an estimated energy saving of approximately 8,300 kWh per day has been achieved. This initiative results in - Significant reduction in electrical energy consumption, Lower operational costs, Effective utilization of waste heat/steam and Improved overall energy efficiency of the cooling system.
2	Installation of Energy Efficient Compressor NX 5000	The existing compressors in operation were old and operating at a higher specific energy consumption (SEC) of approximately 0.22 kWh/CFM, leading to increased power consumption. To improve energy efficiency, a new energy-efficient compressor with a lower SEC of 0.16 kWh/CFM has been installed. The new compressor is being operated continuously as the primary machine, while the old compressors are retained only for emergency or standby purposes. This initiative has resulted in-Significant reduction in power consumption, Improvement in overall system efficiency, Reduction in operational costs and Enhanced reliability with backup availability.	An energy-efficient (EE) compressor has been installed with a specific energy consumption (SEC) of 0.16 kWh/CFM, replacing the old compressor which was operating at a higher SEC of 0.222 kWh/CFM. With an average air consumption of approximately 100,000 CFM, the implementation of the EE compressor has resulted in substantial energy savings. The estimated annual energy saving is around 20.46 lakh kWh/year. This initiative contributes to-Significant reduction in power consumption, Lower operational cost, Improved energy efficiency of the compressed air system and Support towards sustainability and energy and conservation goals.
3	NIP Roller installation for Thermal Energy Saving as well as reduction in Water Consumption	NIP roller has been installed in the draw line to reduce water carryover to the annealer.	A NIP roller has been installed in the draw line to reduce water carryover to the annealer. Due to this modification, excess water entering the annealing section has been significantly minimized. As a result - Steam consumption has reduced, as less energy is required to evaporate the reduced water carryover, Water consumption and wastage have decreased due to improved process control and Overall thermal energy efficiency has improved.

Sr. No.	Initiative undertaken	Details of the initiative ( <i>Web-link, if any, may be provided along-with summary</i> )	Outcome of the initiative
4	<b>Green Building Certification (LEED and IGBC) for THREE ICC Project</b>	The Company has applied for pre-certification under LEED and IGBC Gold rating for the THREE ICC projects, integrating sustainable design, energy efficiency, water conservation and environmentally responsible construction practices.	The initiative supports alignment with globally recognized green building standards, enabling improved energy and water efficiency across the project lifecycle. It contributes to the reduction of the project's environmental footprint through sustainable design and construction practices, while also enhancing long-term asset value and operational sustainability.
5	<b>Air Pollution Control Measures at THREE ICC Project</b>	The Company has implemented multiple air pollution control measures, including regular water sprinkling on internal roads, deployment of anti-smog guns, installation of air quality monitoring devices, and erection of 35-foot-high perimeter fencing around the project site.	The implementation of air pollution control measures has resulted in effective mitigation of dust and particulate emissions at the project site. Continuous air quality monitoring, along with preventive controls such as water sprinkling and anti-smog systems, has improved compliance with environmental standards and contributed to maintaining better ambient air quality, thereby minimizing the project's impact on the surrounding environment and communities.
6	<p>Significant improvements have been achieved in the steam and thermal energy systems. The condensate recovery system has been strengthened, achieving recovery levels of approximately 69–70%, resulting in a substantial reduction in fuel consumption. Steam losses have been minimized through continuous monitoring, effective steam trap maintenance, leak arresting, and improved insulation practices. Additionally, optimization of the flash steam system and improved pressure management have enhanced overall energy utilization.</p> <p>At the process level, operational controls have been optimized to minimize excess energy consumption and reduce heat and water losses. Focus has also been placed on reducing water wastage through better control of overflow, spillage, and carryover in process operations.</p> <p>At present, the plant has installed 2.5 MWp rooftop solar capacity (behind-the-meter), contributing directly to on-site power consumption and reducing dependency on grid electricity.</p> <p>In addition, the company has executed a 15 MWp Open Access Solar Power Agreement, enabling procurement of renewable energy from off-site solar sources. With this combined approach, approximately 65% of the total power requirement is currently met through solar energy, significantly lowering the overall carbon footprint.</p>		

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

Yes, The Company maintains a comprehensive Business Continuity and Disaster Management framework through its Emergency Response Plan (ERP). This framework integrates risk mitigation, emergency preparedness and operational continuity. Given the Patalganga facility's location in Seismic Zone IV, the plan details site layouts alongside meteorological and seismic risk assessments. The Operations utilize licensed technology from M/s. Invista Polyester Technologies, robust SOPs and a real-time monitoring Distributed Control System. Emergency infrastructure includes advanced fire suppression, clear evacuation routes, medical plans, regular mock drills and an Offsite Emergency Plan. Additionally, Neville House maintains dedicated procedures ensuring safety and continuity at the registered office.

**6. Disclose any significant adverse impact to 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 is committed to environmental stewardship across its value chain and based on current assessments, has not identified any significant adverse environmental impacts arising from its operations or associated value chain activities. As a proactive measure, the Company has implemented robust environmental management practices, including adherence to applicable regulatory requirements, periodic environmental monitoring and the adoption of resource-efficient and cleaner production technologies. Suppliers and contractors are also encouraged to follow environmental standards and sustainable practices. Additionally, continuous efforts toward waste minimization, emissions control and energy efficiency are undertaken to mitigate potential environmental risks, ensuring that any impacts are effectively managed and supporting sustainable operations across the value chain.

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

The Company analysed its 11 critical suppliers on environmental parameters in the reporting year as part of its value chain sustainability practices.

**8. How many Green Credits have been generated or procured:****a. By the listed entity**

NIL

**b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

NIL

**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 maintains active membership in five trade and industry chambers or 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	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Organization of Plastics Processors of India (OPPI)	National
4	Association of Synthetic Fibre	National
5	Label Manufacturers Association of India (LMAI)	National
6	National Real Estate Development Council (NAREDCO West Foundation), Maharashtra	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
Not applicable, as no adverse orders or issues related to anti-competitive conduct were reported against the Company during the reporting period.		

The Company did not receive any adverse orders from regulatory authorities during the reporting period, and therefore, no corrective actions were necessary. In line with the Wadia Code of Ethics, the Company continues to avoid anti-competitive practices, including monopolistic behaviour, cartels, abuse of market dominance, or unfair methods of obtaining competitive information.

**LEADERSHIP INDICATORS****1. Details of public policy positions advocated by the entity:**

Sr. 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 Company does not maintain a separate public policy advocacy framework. Nonetheless, it actively engages with industry associations and professional bodies on issues that promote sectoral development and public welfare. All such interactions are guided by the Company's Code of Conduct, ensuring ethical engagement and responsible representation. Through these avenues, the Company contributes to policy discussions and initiatives consistent with its business principles, while maintaining transparency, compliance and integrity in external engagements.					

**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, as the Company did not undertake any projects requiring a Social Impact Assessment during the current financial year.					

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

Sr. 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 Crore)
1.	SM Chawl Rehabilitation building	Maharashtra	Mumbai city	198	99.00	5.86
2.	SRA	Maharashtra	Mumbai city	16	100.00	0.15

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

The Company maintains a structured grievance redressal system to ensure open and effective communication with local communities. Residents can raise concerns through a dedicated email ([grievance\\_redressal\\_cell@bombaydyeing.com](mailto:grievance_redressal_cell@bombaydyeing.com)) for prompt attention. In addition, a physical grievance register is available at the entrance of the Polyester Staple Fibre Division, providing an in-person option for submitting issues. This framework is designed to promote transparency, accessibility, and timely resolution of community concerns.

**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	0.00	0.00
Directly from within India	53.00 of PSF division	52.00 of PSF division

**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 (In %)	FY 2024-25 (In %)
Rural	0.00	0.00
Semi-Urban	0.00	0.00
Urban	49.50	56.50
Metropolitan	50.50	44.00

**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 INR)
Not Applicable			

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

The Company does not currently maintain a preferential procurement policy that prioritizes sourcing from suppliers belonging to marginalized or vulnerable groups.

(b) From which marginalized / vulnerable groups do you procure?

Not applicable, as no procurement from marginalized or vulnerable groups is currently undertaken.

(c) What percentage of total procurement (by value) does it constitute?

Not applicable, as no procurement from marginalized or vulnerable groups is currently undertaken.

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable, as the Company did not derive or share any benefits from intellectual property based on traditional knowledge during the reporting period.				

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:

Sr. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

**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 adopts a structured and transparent approach to manage customer complaints and feedback.

Within the Retail division, a dedicated Quality Control (QC) team oversees consumer grievances, carefully collecting information on customer concerns and providing actionable recommendations for resolution. These processes reinforce the Company's commitment to delivering high-quality service and ensuring customer satisfaction. Customers can share their feedback via [customerfeedback@bombaydyeing.com](mailto:customerfeedback@bombaydyeing.com) or by calling 1800 267 2626. For lodging grievances, they may contact [grievance\\_redressal\\_cell@bombaydyeing.com](mailto:grievance_redressal_cell@bombaydyeing.com).

In the PSF division, a specialized Customer Technical Service team is responsible for handling consumer complaints & feedback. The team meticulously gathers detailed information from customers about their concerns and provides insightful recommendations for resolution. The customers can reach to Customer Technical Service Team through telephonic communication on 8655801466 and email via [vpoffice@bombaydyeing.com](mailto:vpoffice@bombaydyeing.com).

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	The Company's primary operations in the Polyester Staple Fibre (PSF) and real estate sectors involve non-off-the-shelf products and services, making standard safe usage, recycling, and disposal disclosures non-applicable for these divisions. However, for our retail product division, which is manufactured and packaged by partners, 100% of the marketed products feature environmental and social parameter information on their packaging.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy			No consumer complaints were reported during the financial years concerning data privacy, advertising, cyber-security, delivery of essential services, restrictive trade practices, unfair trade practices or any other category.			
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
<b>Total</b>						

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

	Number	Reasons for recall
Voluntary recalls	During the reporting period, the Company did not experience any product or service recalls related to safety concerns.	
Forced recalls		

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

The Company has an IT policy available on its intranet that addresses general cybersecurity measures. While it does not specifically cover data privacy, a detailed Cybersecurity Awareness guide is provided to all employees. This guide includes best practices on privacy protection, safe online behaviour and awareness of social media risks, reinforcing the Company's commitment to maintaining a secure digital environment.

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 corrective actions were required during the reporting period, as there were no instances related to advertising, delivery of essential services, cybersecurity or data privacy concerns, product recalls, or penalties imposed by regulatory authorities concerning product or service safety.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches** - No data breaches were reported during the financial year.
- Percentage of data breaches involving personally identifiable information of customers**- Not applicable, as no breaches involving customers' personally identifiable information occurred.
- Impact, if any, of the data breaches** - There were no data breaches, and hence no impact was observed.

#### LEADERSHIP INDICATORS

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

The Company facilitates easy access to information on its products and services while promoting responsible use of resources. Textile products carry labels with all legally required details and comprehensive care instructions. The product specifications are clearly mentioned on labels affixed to the PSF bale covers. Additionally, other product information is shared through multiple channels, including the corporate website, annual reports, social media platforms, and advertising materials. The relevant links for accessing this information are:

<https://bombaydyeing.com/polyester.html>

<https://www.bombayrealty.in/>

<https://bombaydyeing.com/>

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

In addition to meeting regulatory requirements, the Company takes proactive steps to educate consumers on the safe and responsible use of its products and services. Textile products are labelled with specific wash care instructions, while customers in the Realty Division are provided a detailed user manual at the time of property handover. This manual contains essential guidance on property maintenance, enabling homeowners to effectively manage and optimize their living spaces. The Polyester Staple Fibre manufactured by PSF Division is generally considered safe for use. Consumers are well informed about aspects related to health, skin sensitivity, fire safety, handling and environmental considerations of such products.

The Company remains responsible for promoting safe product usage by providing necessary technical inputs and awareness to its customers, thereby ensuring informed usage while aligning with business objectives.

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

Although the Company does not offer services classified as essential, it maintains structured mechanisms to keep consumers informed about its products, ensuring transparency and timely communication regarding availability or changes.

**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, the Company ensures that product information provided through its dealers and distributors not only meets regulatory requirements but also exceeds them. Committed to delivering high-quality products and services supported by effective after-sales service, the Company aims to maximize customer satisfaction. Products in the Retail division carry the ISI mark, reflecting adherence to quality standards. The Company's Polyester Staple Fibre is internationally certified by OEKO -TEX STANDARD 100 PRODUCT CLASS - 1 & REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals). Regular consumer satisfaction surveys are conducted to capture feedback, improve offerings and enhance the overall customer experience. By emphasizing compliance, quality, and engagement, the Company reinforces trust and credibility with its consumers.