

ARVIND FASHIONS LIMITED

A MEMBER OF THE LALBHAI GROUP

Corporate Office: Du Parc Trinity, 8th Floor, 17, M.G Road, Bangalore – 560 001

Tel: +91-80-4155 0601, Fax: 91-80-4155 0651

Website: www.arvindfashions.com

July 24, 2024

**To,
BSE Limited**

Listing Dept. / Dept. of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

**Security Code: 542484
Security ID: ARVINDFASN**

Dear Sir/Madam,

To,

National Stock Exchange of India Limited
Listing Dept., Exchange Plaza, 5th Floor
Plot No. C/1, G. Block
Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051

Symbol: ARVINDFASN

Subject: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ("BRSR") for Financial Year 2023-24, which also forms part of the Annual Report for FY 2023-24.

The Integrated Annual Report containing AGM Notice and BRSR is also available on the website of the Company at www.arvindfashions.com.

Please take the same on your record.

Thanking you,

Yours faithfully,

For Arvind Fashions Limited

Lipi Jha
Company Secretary

Encl.: As above

ARVIND FASHIONS

Regd Office: Main Building, Arvind Limited Premises, Naroda Road, Ahmedabad – 380 025.
CIN: L52399GJ2016PLC085595

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L52399GJ2016PLC085595
2. Name of the Listed Entity	Arvind Fashions Limited
3. Year of incorporation	2016
4. Registered office address	Arvind Limited, Naroda Road, Ahmedabad – 380035, Gujarat, India
5. Corporate address	Duparc Trinity, Service Road, M G Road, Bangalore – 560001
6. E-mail	investor.relations@arvindfashions.com
7. Telephone	080 - 4155 0601
8. Website	Arvind Fashions - Powering Fashion in India
9. Financial year for which reporting is being done	FY 2023-24
10. Name of the Stock Exchange(s) where shares are listed	1. BSE Limited (Scrip Code: 542484) 2. National Stock Exchange of India Limited (Symbol: ARVINDFASN)
11. Paid-up Capital	INR 53.19 Crores
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. Ankit Arora, Head of Investor Relations, Treasury & Sustainability Telephone: +91 - 9920664475 Email id: ankit.arora@arvindfashions.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).	Disclosures made in this report are on consolidated basis

Name of the Subsidiaries/JVs/Associate Companies	CIN Number
Arvind Lifestyle Brands Limited	U64201GJ1995PLC024598
Arvind Beauty Brands Retail Limited (Up till November 2, 2023)	U52100GJ2015PLC082996
Arvind Youth Brands Private Limited	U52100GJ2020PTC112995
Value Fashion Retail Limited	U52609DL2020PLC362661
14. Name of assurance provider	Not Available
15. Type of assurance obtained	Not Available

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 (FY24)
1	Wholesale and Retail Trading of Ready-Made Garments and Accessories	Wholesale and Retail Trading of Apparel and Non-Apparel Fashion Products (Footwear, Belts, Bags etc.)	100%

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	Wholesale Trading of Fashion Brands	4641	65%
2	Retail Trading of Fashion Brands	4771	35%

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

Location	Number of plants	Number of offices	Total
National	0	5	5
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States/UTs)	28
International (No. of Countries)	12

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

0.73%

c. A brief on types of customers

Considering the nature of business, we deal with customers from multiple geographies.

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)
EMPLOYEES						
1.	Permanent (D)	1244	968	78%	276	22%
2.	Other than Permanent (E)	5201	4402	85%	799	15%
3.	Total employees (D + E)	6445	5370	83%	1075	17%
WORKERS						
4.	Permanent (F)					
5.	Other than permanent (G)		NA			
6.	Total workers (F + G)					

b. Differently abled Employees and Workers

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females		
		No. (B)	% (B / A)	
Board of Directors (BOD)	12	2	16.67%	
Key Management Personnel (KMP)	3	1	33.33%	

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	78.12%	21.88%	26.4%	65.10%	34.90%	100%	52.10%	47.9%	100%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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.	Arvind Lifestyle Brands Limited	Subsidiary	100	Yes
2.	Arvind Beauty Brands Retail Limited	Subsidiary	100	Yes
3.	Arvind Youth Brands Private Limited	Subsidiary	68.75	Yes
4.	Value Fashion Retail Limited	Subsidiary	100	Yes
5.	PVH Arvind Fashion Private Limited	Controlled Entity Jointly owned with PVH BV	50	No

VI. CSR DETAILS

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

(ii) Turnover (in ₹) - 4,259.12 Crores

(iii) Net worth (in ₹) - 1,192.42 Crores

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No) If Yes, then provide web-link for grievance redress policy	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)		0	0	-	0	0	-
Communities		0	0	-	0	0	-
Shareholders		13	0	-	3	0	-
Employees and workers	www.arvindfashions.com/corporate-governance/	0	0	-	0	0	-
Customers		70724	0	-	717911	0	-
Value Chain Partners		0	0	-	0	0	-
Others		0	0	-	0	0	-

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Opportunity and Risk	<p>Risk: While energy contributes to the growth of textile and apparel industry, resulting emissions are a damper for environmental health. Increasing demand of textile and apparels in the world, followed by increased production is the cause of higher GHG emissions.</p> <p>Opportunity: Improving upon the energy efficiency and increasing renewable usage will support us in cutting down the energy expenses and achievement of pertinent emission reduction commitments.</p>	<p>Positive: Initially there will be additional cost to adopt new technologies, however in the long run it will shield from fossil fuel price increase.</p> <p>Negative: Increased production cost due to change in input prices of fossil fuels.</p>	

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water and Wastewater Management	Opportunity and Risk	<p>Risk: Increased water consumption and constrained water supply are among the most critical global risks. Considering Arvind's huge dependency on water for the viability of its operations, it is identified as a material risk.</p> <p>Opportunity: Arvind Fashions have made commitments to reduce their water use; thus, adopting water saving practices will give us an edge</p>		Positive: Initially there will be additional cost to adopt new technologies. However, in the long run, it will shield from water price and availability issues. Thus, helping maintain a control over the operating expenses.
3	Circularity	Opportunity	Focusing towards shifting from liner model 'Take > make > dispose' to a circular model of 'Make > use > return'. For the better use of resources, extend material usage life and also contribute to reducing generation of associated emissions and waste	The organization has a standard procedure to receive and take back damaged products which are then reused and resold	Positive:
4	Health Safety and Wellbeing	Risk	<p>Risk: Failure to identify risk related to employee's welfare can lead to injuries, illness and even fatalities.</p> <p>Opportunity: Consumers and stakeholders increasingly value ethical and sustainable practices. Failing to address health and safety risks can tarnish an organization's reputation, leading to decreased consumer trust and loyalty.</p>	<p>Regular training programmes and health check-ups have been conducted for the employees.</p> <p>Heath insurance have been provided to the employees and their dependents.</p> <p>Partnered with third party vendor to offer discounted diagnostic services to employees.</p> <p>Regularly conduct wellness sessions in a globalized supply chain, for the employees by experienced ergonomic specialists from third party agency.</p>	Negative: Any fatalities or medical cost will directly have impact on cost

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Talent attraction and Risk retention		Inability to retain trained skilled employees or attract candidates with right skill set may lead to increase in cost of operations.	Industry benchmarking of compensation on annual basis for salaries and benefits. Streamlining of recruitment processes to attract the right candidates and ensure smooth onboarding experiences to enhance retention.	Negative
6	Human Rights Risk		Talent attraction and retention directly impact an organization's ability to achieve its goals. High turnover or difficulties in attracting skilled individuals can hinder productivity, innovation, and the overall quality of work delivered.	Developing robust succession plans and talent management strategies to identify and nurture future leaders within the organization.	Negative
7	Data Privacy and Cybersecurity Risk		Violation of human rights triggers conflicts and instability and causes severe risk in the overall reputation on the organization	Providing clear career paths, continuous learning opportunities, and development programs to engage employees and foster loyalty.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	corporate governance - Arvind Fashions								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusteal) standards (e.g. SA 8000, OHSAS, ISO, BIS) mapped to each principle.	Flame penetration test certificate from The Automotive Research Association of India (ARAI)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Arvind Fashions has carried out materiality assessment to arrive at their key material aspects relevant to their business. Future goals and targets on the key material aspects will be set and performance will be monitored								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	-								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	As a sector serving the fashion industry, keeping up with the pace, the change and the upgrades defines our commitments towards the ever-changing fast fashion. Today's fashion industry is a vibrant and complex realm, embodying a fusion of cultural movements, technological progress, and international impacts. We explore new innovations while keeping the 360-degree approach of ESG in conjunction with our products. The ESG aspects are an integral part of the company's core principles. With ESG evolving across industries and dovetailing in business essentials, we look ahead to expand more in our scope towards ESG, starting from our products, operations and to all our stakeholders.								
	The fashion industry is known for its significant environmental footprint and social impact, which has led to an increased focus on ESG factors within the industry. ESG for us is not limited to our operations but is extended to our entire value chain with practices such as responsible procurement and social value creation through development of our people and communities. Our products assist our customers to realize responsible utilization and consumption, with added value of sustainable integration into their day-to-day activities. Our commitment towards a sustainable environment is reflected through our practices and implementation of responsible usage of products, contribution to the society, all through a strong and robust governance function.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9																																							
We envisage to position sustainability at core of our business agenda by both creating enriched consumer experience and delivering long-term value. We shall enhance our sustainability performance by focusing end-to-end value chain starting from design to distribution. As part of this journey, we shall adopt a pragmatic approach focusing on key themes such as decarbonization, sustainable products and packaging, and building inclusive and progressive workspaces and communities. On this path, we will take a practical stance, centering our efforts on crucial areas like reducing carbon emissions, developing eco-friendly products and packaging, and fostering diverse and forward-thinking work environments and communities.																																																
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies	Name: Mr. Shailesh Chaturvedi DIN: 03023079 Designation: Managing Director & CEO																																															
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.	Yes, the Company has a Board level, Enterprise Risk Management Committee, which is responsible for decision-making on sustainability related issues and chaired by Non-Independent, Non-Executive Director. The ERM team focuses on environmental and social issues, the impact of such issues on the continuity of the business and way forward to address such issues.																																															
10. Details of Review of NGRBCs by the Company:	<table border="1"> <thead> <tr> <th rowspan="2">Subject for Review</th> <th colspan="5">Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee</th> <th colspan="4">Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)</th> </tr> <tr> <th>P 1</th><th>P 2</th><th>P 3</th><th>P 4</th><th>P 5</th><th>P 6</th><th>P 7</th><th>P 8</th><th>P 9</th> </tr> </thead> <tbody> <tr> <td>Performance against above policies and follow up action</td><td>Committee of the board</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Annually</td></tr> <tr> <td>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</td><td>Committee of the board</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Annually</td></tr> </tbody> </table>									Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee					Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)				P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	Performance against above policies and follow up action	Committee of the board								Annually	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the board								Annually
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee					Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)																																										
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9																																							
Performance against above policies and follow up action	Committee of the board								Annually																																							
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the board								Annually																																							
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9																																							
	The company has not carried out assessment/ evaluation by external agency.																																															

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)									Not Applicable
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									Not Applicable
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									Not Applicable
It is planned to be done in the next financial year (Yes/No)									Not Applicable
Any other reason (please specify)									Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentages of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	4	1. Updating about scale and details of operations of the company 2. Updating on recent changes in the regulatory requirements 3. Updating on Rights and Responsibilities of Directors in line with the statutory amendments	100%
Key Managerial Personnel (KMPs)	4	1. POSH 2. Code of Conduct 3. Insider Trading 4. Arvind Management Essentials Program 5. Accelerating Leadership Potential	100%
Employees other than BoD and KMPs	63	1. POSH, 2. Code of conduct, 3. Arvind Management Essentials Program, 4. Lateral Thinking, 5. Advanced Excel, 6. Accelerate Your Leadership potential, 7. Macros & Power Query, 8. MDP on strategic- sourcing, 9. Financial Wellness, 10. Omni channel Retailing, 11. Six Sigma Program, 12. Presentation skills, 13. Business Communication, 14. creative Problem-Solving Session Training, 15. Omni Process Training, L0-L1, 16. IST Process, 17. Product Training, 18. VM Training, 19. Wooquer User Training, 20. Grooming, 21. Service Culture & Selling Skills CRM Training, 22. X Store Training, 23. Customer Service, 24. USPA Website Training, 25. Festive offer SOP Training	91%
Workers	NA	NA	NA

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

4. Does the 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 Anti-bribery or anti-corruption is a part of the Company's Code of Conduct, whistle blower policy, ethics policy which articulates the group's dedication to conducting business with integrity, adhering to relevant anti-bribery laws and standards. These policies aim to provide clear guidance, ensure compliance with anti-corruption laws, foster an ethical culture, and protect its employees' reputations while minimizing the risk of fines and penalties. These policies are applicable universally to all employees of the Company and its group companies. The Company also expects adherence to these principles from its business partners, which include suppliers, service providers, agents, and channel partners (such as dealers and distributors). These policies are available on the website of the Company as well as internal platform created by the Company for the convenient access to all the employees. www.arvindfashions.com/corporate-governance/

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year		
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year	0	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0		0	

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.

Not Applicable

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Number of days of accounts payables	168 days	180 days

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	48.73%	49.62%
	b. Number of dealers / distributors to whom sales are made	831	892
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributor	55.16%	58.39%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.225	0.0136
	b. Sales (Sales to related parties / Total Sales)	0.0001	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Broader topics of Labor Standards, Human Rights, Health and Safety and Unethical practices	100%

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 formulated the policies to manage the conflict of interest, applicable on stakeholders of the Company.

Yes, Arvind Fashions have a Code of Conduct for Directors and Senior Management Personnel. Each Board Member or Senior Management Personnel should endeavor to avoid having his or her private interests interfere with (i) the interests of the Company or (ii) his or her ability to perform his or her duties and responsibilities objectively and effectively. Board Members and Senior Management Personnel should avoid receiving or permitting members of their immediate family to receive, improper personal benefits from the Company including loans from or

guarantees of obligations by the Company. A Board Member should make a full disclosure to the entire Board of any transaction or relationship that such a Board Member reasonably expects could give rise to an actual conflict of interest with the Company and seek the Board's authorization to pursue such transactions or relationships.

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

Essential Indicators

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Not applicable	Not applicable	We do not allocate a separate capital expenditure for R&D; however, research and development are integral to our process when developing trims and products
Capex	Not applicable	Not applicable	

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

Yes, Arvind Fashions have procedures in place for sustainable sourcing.

- If yes, what percentage of inputs were sourced sustainably?
 - 100% of all polybags, constitute 50% more than recycled plastic
 - 30% of the total volume we used recycled polyester threads
 - 100% of all labels, constitute 25% more than recycled polyester

- 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.

We at Arvind Fashions has framed waste management policy and below are the actions taken to dispose the wastes generated,

- Plastic Wastes:** All the plastic wastes generated from the packaging are disposed to SPCB approved Recycler for recycling.
 - E wastes:** All the E wastes (Tube Lights, Computer Scraps) are disposed to SPCB approved Recycler for recycling.
 - Hazardous Waste:** NA
 - Other Wastes:** Other wastes viz., Carton box wastes, paper wastes are disposed to SPCB approved Recycler for recycling.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, Arvind Fashions is registered under EPR regulations, and the plastic wastes are categorized under LDPE and PET.

Arvind Fashions was associated with Nepra for Plastic waste recycling across India. Based on the sales data, the plastic weight and Nepra has collected and recycled as per the agreed quantities. In this process, a quantity of 367.52 MT/Yr. was recycled.

"Arvind Envisol" was also identified that would help in collection of plastic from the pickers that would further be recycled in a sustainable manner. A half yearly report would be submitted as per CPCB format to meet the Plastic waste Management rules.

Leadership Indicators

- 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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Recycled Polybag	100% of all polybags, constitute 50% more than recycled plastic	100% of all polybags, constitute 50% more than recycled plastic
Recycled Polyester Thread	30% of the threads are recycled threads	10% of the threads are recycled threads
Recycled Labels	100% of all labels, constitute 25% more than recycled polyester	100% of all labels, constitute 25% more than recycled polyester

- Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed of.

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled (MT)	Safely Disposed
Plastics (including packaging)	Blow film Roll: 321.597 MT	Plastic Granules (PP, HDPE, LDPE, HM) From Plastic waste: 518.41 MT	-	-	367	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	NA	-	-	NA	-
Other waste	-	Drum Chips: 415.64 MT	-	-	1032	-

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

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

Category	Total (A)	% of employees covered by							
		No.(B)	% (B/A)	No.(C)	% (C/A)	No.(D)	% (D/A)	No.(E)	% (E/A)
Permanent employees									
Male	968	968	100%	968	100%	-	-	968	100%
Female	276	276	100%	276	100%	276	100%	-	-
Total	1244	1244	100%	1244	100%	276	22%	968	78%
Other than Permanent employees									
Male	4402	0	0%	0	0%	-	-	0	0%
Female	799	0	0%	0	0%	0	0%	-	-
Total	5201	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by					
		Health Insurance No. (B) (B/A)	Accident Insurance No. (C) (C/A)	Maternity Benefits No. (D) (D/A)	Paternity Benefits No. (E) (E/A)	Day Care facilities No. (F) (F/A)	
Permanent workers							
Male							
Female							Not Applicable
Total							
Other than Permanent workers							
Male							
Female							Not Applicable
Total							

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

	FY 2023-24 Current Financial Year		FY 2022-23 Previous Financial Year	
	Cost incurred on wellbeing measures as a % of total revenue of the company	0.0021%	Cost incurred on wellbeing measures as a % of total revenue of the company	0.0023%

2. Details of retirement benefits.

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI	100%	NA	Yes	100%	NA	Yes
Other	-	-	-	-	-	-

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.

Yes, the offices of the company are accessible to differently abled employees and workers in line with Rights of Persons with Disabilities Act, 2016. The installed features include ramps and lift facilities.

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

Yes, Arvind Fashions Limited ensures that the employees are treated fairly and with equality, regardless of their race, sex, or disability. All the employees have equal chance to apply for any internal job postings or promotions, and training opportunities at the workplace.

The policy is available internally at <https://brands.onearvind.com/>

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	100%	100%	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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

Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent Workers	
Other than Permanent Workers	Yes, Arvind Fashions has a grievance mechanism and link to the website is given below: Whistleblower policy (arvindfashions.com)
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	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)
		No. (B)	% (B/A)			
Total Permanent Employees	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	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)
Permanent Employees										
Male	968	523	54.03	566	58.47	784	656	83	722	92
Female	276	186	67.39	132	47.83	564	422	74	538	95
Total	1244	709	56.99	698	56.11	1348	1078	79	1260	93
Permanent Workers										
Male										
Female										
Total										
Not applicable										

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	968	968	100	1265	1265	100
Female	276	276	100	427	427	100
Total	1244	1244	100	1692	1692	100
Permanent Workers						
Male						
Female						
Total						
Not applicable						

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, what is the coverage of such a system?

Yes, Arvind Fashions has Safety, Health & Environment (SHE) policy which endeavors to create safe and healthy working environment at all our facilities.

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

Arvind Fashions follow the Hazard Identification and Risk Assessment (HIRA) framework for identifying work-related hazards and risk assessment. This framework helps in carrying out systematic identification of potential risks, evaluate existing safeguards available to control these risks and develop additional control measures to reduce the risk to acceptable level.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

Yes, Arvind Fashions have a process in place for workers to report the work-related hazards and it is included in the Occupational Health and Safety Procedures Manual. Additionally, Arvind Fashions conduct trainings, mock drills, safety talks and seminars for raising awareness of the workers.

- d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

The employees are covered for health and accidental insurance. Additionally, basic paramedical services within the premises are provided to everyone.

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

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

At Arvind Fashions, HIRA has been carried out for all the operations involved in the daily routines and every floor is provided with Secondary Exits equipped with emergency evacuation plan. Regular Fire Mock drills and Health checkups are provided to the employees for a better safe and healthy workplace. In addition to these following practices are observed and carried out in the premises:

- First Aid box provided on all the floors of the office.
- Medical Room with Doctor and Nurse available during working hours.
- Routine health check-up, Medical Camp with Blood donation and Eye examination are organized on a regular basis.
- Safety drill and fire drill are organized frequently among employees, housekeeping staff and security staff.

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	There are no complaints received	0	0	There are no complaints received
Health & Safety	0	0	complaints received	0	0	complaints received

14. Assessments for the year

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

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

No significant risks or concerns were highlighted in the assessment carried out for the financial year.

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, at Arvind Fashions, Arvind Care covers wide range of benefits like term life insurance, EDLI, death benefit voluntary contribution to the employees.

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

Arvind Fashions ensures that all statutory dues have been deducted and deposited by the value chain partners in accordance with applicable laws and regulations.

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

Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Employees	0	0	0
Workers	NA	NA	NA

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%, we conduct audit on the principles of Responsible Supply chain (RSC) guidelines which covers the Health and Safety practices, Labour and Human rights regulations where the supply chain needs to be met. The audit is conducted every year.
Working Conditions	

5. 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.

No such significant risks/concerns were observed during the assessment of health and safety practices and working conditions of value chain partners.

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.

Internal and external group of stakeholders have been identified. Presently the given stakeholder groups have the immediate impact on the operations and working of the company. This includes Employees, Shareholders & Investors, Customers, Communities and Vendors.

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
Employees	No	Emails/Meetings Townhall	Ongoing process	1. Employee welfare programs 2. Health and safety trainings 3. Learning and Personnel skill development programs
Value Chain partners	No	Frequent Vendor communication/ Vendor meeting	Ongoing process	1. Arvind Fashions RSC guidelines 2. Social compliance requirement'
Customers	No	SMS, Email, Website and social media	Ongoing process	Customer Complaints
Regulatory Bodies	No	Meetings, Emails	Ongoing process	1. Submission of Annual regulatory reports 2. Attending the meetings held by regulatory bodies
Community	Yes	Meetings, Emails	Ongoing process	Impact Assessment and CSR Intervention Monitoring and Evaluation

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 Board of Directors at Arvind Fashions has constituted various Board Committee - Stakeholder's Relationship Committee, Environmental Social and Governance committee, Enterprise Risk Management Committee. Meetings of these committees are convened by the respective committee chairman/company secretary. The various Board committees receive their inputs based on interactions between the stakeholders and our various departments. These departments engage with stakeholders and the feedback of these discussions are provided to the Board by placing the meeting minutes of these committees before the Directors for their perusal and noting.

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

Yes, the environmental and Social Topics identification was done in tandem with the stakeholder identification was carried out. During this assessment, key material issues were identified by us. For managing these issues, we have incorporated various policies and procedures and implemented various initiatives.

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

Not Applicable

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2023-24		FY 2022-23	
	Total (A)	No. of employees / workers covered (B/A)	Total (C)	No. of employees / workers covered (D/C)
Employees				
Permanent	1244	1132	91.00%	1692
Other than permanent	5201	4176	80.29%	4378
Total employees	6445	5308	82.36%	6070
Workers				
Permanent				
Other than permanent				Not applicable
Total workers				

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

Category	FY 2023-24 Current Financial Year				FY 2022-23 Previous Financial Year			
	Total (A)	Equal to Minimum Wage	More than Minimum Wage	Total (D)	Equal to Minimum Wage	More than Minimum Wage		
	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (E)	% (E/D)	No. (F)	% (F/D)
Employees								
Permanent								
Male	968	4	0.41	964	99.59	0	0	1265 100
Female	276	0	0	276	100.00	0	0	427 100
Total	1244	4	0.32	1240	99.68	0	0	1692 100
Other than Permanent								
Male	4402	3271	74%	1131	26%	2431	1491	61% 940 39%
Female	799	603	75%	196	25%	354	251	71% 103 29%
Total	5201	3874	74%	1327	26%	2785	1742	63% 1043 37%
Workers								
Permanent								
Male								
Female								
Total								
Other than Permanent								
Male								
Female								
Total								

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	10	INR 8.05 Lakhs	2	INR 7.2 Lakhs
Key Managerial Personnel	2	INR 677.76 Lakhs	1	INR 45 Lakhs
Employees other than BoD and KMP	967	INR 9 Lakhs	275	INR 8.78 Lakhs
Workers	0	-	0	-

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

	FY 2023-24 Current Financial Year		FY 2023 Previous Financial Year	
	Gross wages paid to females as % of total wages	18.63%	Gross wages paid to females as % of total wages	18.50%

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, Arvind Fashions have individuals and committees that looks into the matters addressed with respect to human rights impacts or issues caused or contributed to by the business. A respective committee with 4 internal and external members exist in each of the offices located in Bangalore (Corporate and Regional Office), Delhi (Regional Office), Mumbai (Regional Office) and Kolkata (Regional Office) that address the issues reported with respect to human rights. These committees act as Disciplinary Committee as well in the respective locations.

In addition to the committees, Arvind Fashions also has a team of DEI (Diversity, Equity and Inclusion) Champions to look into the overall diversity of the organization.

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

Grievances related to Human rights impacts or issues at Arvind are addressed via the Whistle Blower Committee and/or the Internal Grievance Redressal Body depending upon the nature of the matter.

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending Resolution at the end of year	Remarks	Filed during the year	Pending Resolution at the end of year	Remarks
Sexual Harassment	2	0	All the Sexual Harassment cases reported during the year FY 2023-24 in Arvind Fashions and its subsidiaries have been satisfactorily addressed before 31st March 2023 except one case which is pending for final disposal	3	1	All the Sexual Harassment cases reported during the year FY 2022-23 in Arvind Fashions and its subsidiaries have been satisfactorily addressed before 31st March 2023 except one case which is pending for final disposal
Discrimination at workplace	0	0	No cases found	0	0	No cases found
Child Labour	0	0	No cases found	0	0	No cases found
Forced Labour/ Involuntary Labour	0	0	No cases found	0	0	No cases found
Wages	0	0	No cases found	0	0	No cases found
Other human rights related issues	0	0	No cases found	0	0	No cases found

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

	FY 2023-24 Current Financial Year		FY 2022-23 Previous Financial Year	
	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4
Complaints on POSH as a % of female employees / workers	0.2%	0.4%	0.2%	0.4%
Complaints on POSH upheld	0	1	0	1

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

For handling the complaints of discrimination, harassment, or any other complaint under the scope of the Whistle Blower and POSH Policies, the identification of the complainant is kept confidential. Further every internal and external stakeholder has set obligations to follow, to prevent the adverse consequences to the complainant by adhering to the following mechanism (for more details refer to the Whistle Blower and POSH policies: Ensure that the complainant is not victimized for doing so and is adequately protected against any such incident. Treat victimization as a serious matter including initiating disciplinary action on such person(s) that subjects or threatens to subject the other person to any detriment.

Ensure complete confidentiality by,

- Maintaining complete confidentiality / secrecy of the matter
- Not discussing the matter in any informal / social gatherings / meetings
- Discussing only to the extent or with the persons required for the purpose of completing the process and investigations

- Not keeping the papers unattended anywhere at any time
 - Keeping the electronic mails / files under password
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)
Yes, the Code of Conduct of Arvind Fashions covers the human rights requirements, below listed policies are pertaining to human rights requirements:
- Equal Opportunity policy
 - POSH policy
 - Whistle Blower Policy
10. Assessments of the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	100%
Sexual harassment	The Company is in compliance with the laws, as applicable
Discrimination at workplace	
Wages	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not applicable

Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
Not applicable as no such modifications has been introduced in the current reporting year.
- Details of the scope and coverage of any Human rights due diligence conducted
At Arvind Fashions Limited, we believe that it is of utmost importance to undertake our business with honesty and integrity while ensuring a safe and conducive work environment for everyone, free of discrimination and harassment. We are committed to uphold and respect human rights across all our operations and businesses.
- 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?
Yes, the offices of the company are accessible to differently abled employees and workers in line with Rights of Persons with Disabilities Act, 2016. The installed features include ramps and lift facilities.
- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	
Discrimination at workplace	100%
Child labour	At Arvind Fashions, we conduct audit on the Principles of Responsible Supply chain (RSC) guidelines which covers POSH, Labour and human rights, Minimum wages regulations where every supply chain needs to be meet.
Forced/involuntary labour	
Wages	The audit is conducted every year.
Others - please specify	
- Details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.
Not applicable

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

Essential Indicators

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

Parameter	FY 2023-24* Current Financial Year	FY 2022-23 Previous Financial Year
From renewable sources (G)		
Total electricity consumption (A)	4,320	5,040
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	4,320	5,040
From non-renewable sources (G)		
Total electricity consumption (D)	5,633.10	6,552
Total fuel consumption (E)	409.99	696.16
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	6,043.09	7,248.16
Total energy consumed (A+B+C+D+E+F)	10,363.09	12,288.16
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations, GJ/INR)	0.000000241	0.000000306
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* In addition to data of Corporate Office located in Bangalore, Karnataka, the total energy consumption data includes our regional offices at Delhi, Mumbai and Kolkata and our exclusive warehouses at Hoskote, Chintamani and Narasapura, all located in the state of Karnataka.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No independent assessment/evaluation/assurance has been carried out by an external agency for energy data.

- 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.
Arvind Fashions does not fall under designated consumer category in Performance, Achieve and Trade (PAT) scheme of Bureau of Energy efficiency (BEE).

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

Parameter	FY 2023-24* Current Financial Year	FY 2022-23 Previous Financial Year
Water withdrawal by source (in kilolitres) *		
4 (i) Surface water	-	-
(ii) Groundwater	82,52,797.36	-
(iii) Third party water (Municipal water supplies)	595.308	-
(iv) Seawater / desalinated water	-	-
(v) Others (Rainwater storage)	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	82,53,392.66	-
Total volume of water consumption (in kiloliters)	82,53,392.66	-
Water intensity per rupee of turnover (Total water consumption / Revenue from operations, KL/INR)	0.000192	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Arvind Fashions has initiated regular monitoring of water consumption in all its offices and branches from FY 2023-24.

In addition to data of Corporate Office located in Bangalore, Karnataka, the total energy consumption data includes our regional offices at Delhi, Mumbai and Kolkata and our exclusive warehouses at Hoskote, Chintamani and Narasapura, all located in the state of Karnataka.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No independent assessment/evaluation/assurance has been carried out by an external agency for water withdrawal and consumption data.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Water discharge by destination and level of treatment (in kilo liters)*		
(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 (Water sent for treatment to Central Effluent Treatment Plant) *	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – Tertiary treatment	-	-
Total water discharged (in kilo liters)	-	-

*The use of water in Arvind Fashions is primarily only for drinking and domestic purposes.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No independent assessment/evaluation/assurance has been carried out by an external agency for water discharge data.

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

Arvind Fashions is not a production/manufacturing facility and does not generate any industrial wastewater, but certain vendor facilities working for Arvind Fashions operate Zero Liquid Discharge system and are meeting the State Pollution Control Board norms.

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

Parameter	Please specify unit	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
NOx	Tonnes	0.00028	0.00025
SOx	mg/Nm ³	5.6	4.8
Particulate matter (PM2.5)	Tonnes	0.0038	0.0027
Particulate matter (PM10)	Tonnes	NA	NA
Persistent organic pollutants (POP)	Parts Per Million (PPM)	NA	NA
Volatile organic compounds (VOC)	Parts Per Million (PPM)	NA	NA
Hazardous air pollutants (HAP)	Parts Per Million (PPM)	NA	NA

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/evaluation/assurance has been carried out by an external agency for air emissions data.

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

Parameter	Unit	FY 2023-24* Current Financial Year	FY 2022-23 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	2.44	357
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	1,120.36	47.63
Total Scope 1 and Scope 2 emissions	Metric tons of CO ₂ equivalent	1,149.48	404.63
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Kg Per INR	0.0000267	0.00000915
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

^{*} In addition to data of Corporate Office located in Bangalore, Karnataka, the total emissions data includes our regional offices at Delhi, Mumbai and Kolkata and our exclusive warehouses at Hoskote, Chintamani and Narasapura, all located in the state of Karnataka.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/evaluation/assurance has been carried out by an external agency for emissions data.

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

Arvind Fashions have a 'Combat Climate Change' as a sustainability pillar, where the company has shifted from conventional lights to LED lights in the stores and in the warehouses and the company has installed motion sensor LED lights for energy management within its warehouse operations in FY 23 that indicated a reduction potential of 5%-8% in the energy demand. The same is being evaluated and implemented for upcoming new warehouses as well. Arvind Fashions state of the art warehouse facility at Hoskote, Karnataka is currently undertaking the procedures of Green Building Certification that further represents Arvind's commitment to contribute towards reducing Green House Gas emission.

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

Parameter	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Waste generated (in metric tons)		
Plastic waste (A)	210.8	215.6
E-waste (B)	1.02	1.24
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste, Haz. Waste from process + Haz. Waste from pollution control equipment's, + Filter bed sand+ Filter bags etc. (G)	0	0
Other Non-hazardous waste generated (H). MS Scrap + Aluminum scrap (Break-up by composition i.e., by materials relevant to the sector)	682	641
Total (A + B + C + D + E + F + G + H)	893.82	857.84
Waste intensity per rupee of turnover (Total waste generated in Metric tons / Revenue from operations in Cr (INR))	0.208	0.194
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity (optional) - the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	893.82	857.84
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	893.82	857.84
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

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.

From the perspective of the nature of its business, Arvind Fashions do not generate any hazardous wastes and toxic chemicals. All the non-hazardous and other wastes generated in the facilities are recycled by an approved State Pollution Control Board recycler.

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

S. No	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Arvind Fashions operating facilities is in the premises which have the requisite building permits and fire departments clearance for carrying out the operations			

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
No such project requiring EIA has been undertaken in the current or previous reporting year					

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

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

Leadership Indicators

- Water withdrawal, consumption and discharge in areas of water stress (in kilo liters):
For each facility / plant located in areas of water stress, provide the following information:
 - Name of the area:
 - Nature of operations:
 - Water withdrawal, consumption, and discharge in the following format:
The use of water in Arvind Fashions is primarily for drinking and domestic purposes.
- With respect to the ecologically sensitive areas reported at Question 10 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.
Arvind Fashions does not have operations in ecologically sensitive areas.
- 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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Utilization of Solar Energy for Corporate office through PPA	Our corporate office is utilizing 14 lacs solar units every year through power purchase agreement	Reduced 1190 metric tonnes of GHG emissions through utilization of renewable energy
2.	Installation of IOTs in the warehouse	AFL has installed IOTs in the warehouse lighting, where the lights will be turned off in no use condition	30% of electricity saved through consumption using motion sensors lights

- 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?

No significant direct impacts to the environment from the value chain partners were observed for FY 2023-24.

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

Arvind Fashions procures goods from licensed and certified vendors and suppliers. The '**Responsible Sourcing Guidelines**' contain the minimum sustainability & compliance standards that the vendors and suppliers are expected to meet and good practices that may be adopted. Arvind Fashions conducts supplier assessments through two separate audits, a Quality Management System (QMS) audit and an audit by the Responsible Sourcing Team, which evaluates environmental and social aspects based on Arvind's Responsible Sourcing Guidelines.

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 and industry chambers/ associations.

4

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Retailers' Association of India (RAI)	National
2	Retailers' Association's Skill Council of India (RASCI)	National
3	India Retail Forum (IRF)	National
4	Confederation of Indian Industry (CII)	National

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.

No incidents of anti-competitive behavior reported.

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
No such project requiring SIA has been undertaken in the current or previous reporting year. Hence, not applicable					

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

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

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

We actively engage with the local community through various interactions and activities through Investor Relations Department, and through the institutions promoted and partnered by us. The receiving and redressing of any grievance by the local community is done in accordance with the Whistle Blower Policy

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

Parameter	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small producers	33%	37%
Directly from within India*	86%	85%

*Directly from within India inclusive of sourcing from MSMEs.

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

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	0	0
Semi-urban	0	0
Urban	0.51%	0.23%
Metropolitan	32.73%	29.14%

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

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
The Company has not conducted any Social Impact Assessment in the current financial year. Hence, not applicable	

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

State	Aspirational District	Amount Spent (In ₹)
-	-	-

For FY 2023-24, Arvind Fashions does not fall under the guidelines of Corporate Social Responsibility Provisions (Section 135 of Companies Act, 2013) and has not carried out CSR Projects in aspirational district.

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

No, Arvind Fashions currently do not have a preferential procurement policy, however purchase from MSME Vendors is carried out as part of the procurement process of Arvind Fashions.

- (b) From which marginalized /vulnerable groups do you procure?
Not Applicable

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

4. Details of beneficiaries of CSR Projects:

S. No.	CSR Projects	No. of persons benefited from CSR Projects 2023	% of beneficiaries from vulnerable and marginalized groups
-	-	-	-

For FY 2023-24, Arvind Fashions does not fall under the guidelines of Corporate Social Responsibility Provisions (Section 135 of Companies Act, 2013) and has not carried out CSR Projects in aspirational district.

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 has a Customer Care team which is available through dedicated phone numbers, Email, Website to enable customers to log any complaints or feedbacks. Customer can also provide feedback through social media, which gets picked up by our concerned team for necessary action. These complaints are regularly tracked for resolution.

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

Parameter	As a percentage to total turnover		
Environmental and social parameters relevant to the product	10%		
Safe and responsible usage	100%		
Recycling and/or safe disposal	5%		

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Current Financial Year)		Remarks
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0
Advertising	0	0	-	0	0
Cyber-security	0	0	-	0	0
Delivery of essential Services	0	0	-	0	0
Restrictive Trade Practices	0	0	-	0	0
Unfair Trade Practices	0	0	-	0	0
Other	0	0	-	0	0

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

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

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

Yes, Arvind Fashions Limited has an information security policy and the purpose of this policy is to state the organization's directive towards data confidentiality and to ensure adequate safeguards to prevent misuse or loss of information. Arvind Fashions has taken adequate precautions for the protection of data and has ensured that information related to its employees is secure. Appropriate controls are in place to prevent unauthorized disclosure or modification.

The policy can be found at: <https://brands.onearvind.com/brand/index>

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 such incident related to the mentioned topics has been reported.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

- No instance of data breach has been reported.

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

NIL

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

NIL

Leadership Indicators

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

Comprehensive information about Arvind Fashions, including details about the company, its brands, and the latest news, can be found on their official website. For online shopping and to access a wide range of Arvind Fashions' brands with the latest offers, visit NNNOW. Additionally, Arvind Fashions' brand products are available on brand-specific digital platforms and social media.

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

Every product comes with a necessary tag and a wash care label which gives a necessary information about the product regarding the safe and usage.

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

Yes, as part of the Company's ERP system, contact details such as email addresses and phone numbers are maintained. This information can be used to intimate them about any risk of disruption or discontinuation of services.

4. Does the entity display product information on the product over & 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, Customer feedback is considered as an important factor. Preferences of the customers are considered through their feedbacks at the store levels and through social handles.