

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity - L51909GJ1994PLC022719
2. Name of the Listed Entity - Nandan Denim Limited
3. Year of incorporation – 09/08/1994
4. Registered office address - Survey No 198/1 203/2 Saijpur Gopalpur Pirana Road, Piplej, Ahmedabad – 382405, Gujarat
5. Corporate address - Chiripal House, Shivranjani Cross Road, Satellite Ahmedabad – 380015, Gujarat
6. E-mail - cs.ndl@chiripalgroup.com
7. Telephone – 079-69660000
8. Website – www.nandandenim.com
9. Financial year for which reporting is being done – 01/04/2022 to 31/03/2023
10. Name of the Stock Exchange(s) where shares are listed – BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital – ₹ 1441471680
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report – Ms. Renuka Upadhyay (Mobile No -: 6357310846, Email ID: cs.ndl@chiripalgroup.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 – Standalone Basis

II. Products/services

14. 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	Textile, leather and apparel products	100%

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.	Manufacture of textile products	131	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	3	5
International	0	0	0

17. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States)	18
International (No. of Countries)	15

- b. What is the contribution of exports as a percentage of the total turnover of the entity?
8% of Total Turnover

c. A brief on types of customers

Nandan Denim Limited has redefined the world's love for denim in truly remarkable ways. The company manufactures Denim, Shirting materials, Yarn and various types of fabrics. The business model of our company is B2B (Business to business) which mainly includes Fabric Re-seller, Garment Converter, Distributors, Wholesalers, Dealers, Brand Owners and Exporters.

IV. Employees

In whole Report, Employee means Staff of the Company.

18. 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)	480	466	97	14	3
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	480	466	97	14	3
WORKERS						
4.	Permanent (F)	766	740	96.60	26	3.40
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	766	740	96.60	26	3.40

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.	Totaldifferently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other thanpermanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	5*	1	20.00

* Includes Managing Director & Whole time Director who are also covered in the number of Board of Directors.

20. Turnover rate for permanent employees and workers

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	1.25%	Nil	1.25%	1.80%	Nil	1.80%	2%	Nil	2%
Permanent Workers	2.07%	Nil	2.07%	2.04%	0.05%	2.09%	3%	0.25%	3.25%

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

21. (a) Names of holding / subsidiary / associate companies / joint ventures: The Company does not have any holding, subsidiary, associate or joint venture company.

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in ₹) – 20,26,76,40,000
(iii) Net worth (in ₹) – 5,40,35,82,000

VII. Transparency and Disclosures Compliances

23. 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 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the company has in place internal mechanism to address grievance on case to case basis	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes, the company has in place internal mechanism to address grievance on case to case basis	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	309	45	Open for commercial settlement	194	0	-
Value Chain Partners	NA	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	NA	Nil	Nil	Nil	Nil	Nil	Nil

24. 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, are as under:

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	Chemical Management	Risk and Opportunity	<p>Risk: Shifting consumer preference towards safe & sustainable products. Additionally, the regulatory environment is getting more stringent on the sustainability aspects of chemicals and its associated impacts.</p> <p>Opportunity: To become a globally preferred denim brand in manufacturing safe, sustainable products while adhering to all regulatory compliances</p>	We are engaged with our vendors and suppliers for the elimination of hazardous chemicals and to implement safer sustainable products	<p>Positive: Reputational benefit resulting in increased demand for goods. Increased revenue due to better competitive position to reflect shifting consumer preferences.</p> <p>Negative: Reduced revenue from decreased demand of goods</p>
2	People	Risk and Opportunity	<p>Risk: Reputational risk if we fail to ensure fair labour practices, protection of human rights, health and safety of our employee & workers.</p> <p>Opportunity: By addressing the above risks, we are securing our social license to operate and representing ourselves</p>	We have identified potential hazards and associated risks across our facility and integrating them into SOPs. We have adopted various social compliance certifications like GOTS, Better Cotton, Oeko Tex Standard 100 in operating sites.	<p>Positive: While ensuring our people's prosperity in consideration, we seek to improve employee satisfaction, better retention and lowering cost of management.</p> <p>Negative: Reduced revenue due to negative impact on workforce.</p>
3	Energy Management	Risk and Opportunity	<p>Risk: While energy contributes to the growth of textile and apparel industry, resulting emissions are a dampener 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>	We have implemented 2 MW Wind Mill Power Project for captive electricity consumption and under process for installation of solar rooftop system in the coming years.	<p>Positive: Wind Mill Project installation for captive consumption shall result in reduction in energy cost and reduction in fuel consumption</p> <p>Negative: Due to increase in price of fuel and energy, the cost of production increases</p>

S. No.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Innovation	Opportunity	Investing in innovation and technology to accelerate the journey ahead across product development, manufacturing, supply chain, waste management and consumer engagement	NA	Positive : Partnering with innovative summit, product innovation, digital transformation, Sewage Treatment plant.
5	Cotton	Risk	Cotton is our main raw material and being an agricultural product it is dependent on weather/ environment. Inadequate rain results in lower production of cotton and in turn result high price of cotton	Preparation of advance strategic plan for purchase of cotton to mitigate any shortage in raw material.	Negative Increase in cost of raw materials which in turn results in increase in product cost.
6	Natural fiber	Opportunity	Due to increasing green revolution and environment sustainability, the use of natural fiber is increasing due to increase in demand by customers.	NA	Positive Implications Increase in revenue due to increase in demand of sustainable products
7	Water	Risk	Water is one of the essential requirement for our operation and due to its scarcity, efficient management of water is highly essential for our operations	We reuse and recycle water by establishing an Effluent Treatment Plant (ETP) and a Reverse Osmosis Plant (RO) within our facility. We also treat wastewater with our Sewage Treatment Plant (STP) and reuse the treated water for gardening. In order to utilise backwash water, we have also installed a pipeline from the power plant to the fabric division	Positive Implications Increase in cost to adopt new technologies but in the long run it will result in controlling our operational expenses
8	Climate Change	Risk	Due to inadequate climate conditions and unseasonal rain, the production of cotton and other essential raw materials are effected which results in scarcity of available raw materials	The company prepares a strategic plan for mitigating the risk in line with production	Negative implication Non Availability of raw materials at reasonable price, which results in sourcing of materials at higher price.

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	https://nandandenim.com/policies/								
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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has following certifications: ISO 17050-1 Standard 100 by OEKO-TEX Global Organic Textile Standard (GOTS) certified Global Recycled Standard (GRS) certified Organic Content Standard (OCS) certified Recycled Claim Standard (RCS) certified Better Cotton Initiative (BCI) certification								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	NDL is a carbon neutral company. The company has set goals and targets considering the ESG parameters which includes the following: <ul style="list-style-type: none"> Reuse of condensate recovery as process water. Department lighting arrangements are covered under LED. Implementation of IMS (combination of QMS / EMS / OSHAS) systems is under process. Solar system implementation is being considered. Plantation of our own greenbelt with over 25,000 trees. Implementation of Wind Mill Project for Captive Electricity consumption 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Wind Mill Project of 2MW has been implemented for Captive Electricity Consumption. Performance on goals and targets are reviewed periodically by Mr. Suresh Maheshwari, President (Finance & ESG) and CFO of the Company.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:

At Nandan Denim Limited, we recognize our role as socially and environmentally responsible citizen. As a sustainable company, we adhere to the highest business ethics and standards. We take significant measures to lower our waste generation. Through our sustainable practices we consistently promote ethical denim for a better tomorrow. We are committed to following stringent rules to reduce the use of harmful chemicals within our operations. Our facilities are Oeko Tex 100, GOTS 5.0 and BCI certified. We are also in the process of developing a sustainable product range with fibre blends such as Tencel, Rayon and Excel and use Indigo in other applications like ethnic wear, formal wear, and so on. As a carbon neutral Company, we have implemented measures to support condensate recovery from processed water and also focus on reducing our energy requirements. Being a responsible corporate citizen, we carry out several health and education programmes for our communities. We also strive to provide a conducive work environment where all our employees bring the best of themselves. We take pride in our ability to nurture their skills and work together as a team, and actively promote a strong culture built on collaboration, innovation and trust. We also prioritize the health and safety of our people above everything else. During the year, we continued to organize several employee engagement initiatives to motivate and empower our people.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Suresh Maheshwari The President (Finance & ESG) and CFO Contact No.: +91 9825225582 Email ID: sureshmaheshwari@chiripalgroup.com
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.	The Board of Directors are responsible for decision making on sustainability related issues

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	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					Yes									Annually				
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances					Yes									Quarterly				

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No								

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

Questions	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)									
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)									

Not Applicable

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	2	Business Model of the Company and Strategic Planning for smooth running of Business,	67%
		Structured Digital Database Compliance as per SEBI(PIT) Regulations, 2015 through presentation	83.33%
Key Managerial Personnel	1	Structured Digital Database Compliance as per SEBI(PIT) Regulations, 2015 through presentation	66.67%
Employees other than BOD and KMPs	22	Fire & Safety Awareness - Firefighting practical - Electrical Safety - Use of PPE's - Chemical Safety - Accident Prevention	85%
Workers	66 - Training 5 – Awareness Programmes	Fire & Safety Awareness - Firefighting practical - Electrical Safety - Use of PPE's - Chemical Safety - Accident Prevention - Environment - First Aid	88%

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):

a. Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1 & 4	SEBI	201000	Delay in submission of Related Party Transactions Disclosure, Corporate Governance Report and Shareholding pattern during the year	No
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

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	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	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	

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, NDL has an anti-bribery policy that outlines our responsibility to comply with laws, acts, and enactments prohibiting all forms of bribery and corruption. This policy is well complemented by our Code of Ethics and Conduct. We encourage every personnel to report any concerns regarding bribery issues, suspicion of malpractice, any case of corrupt practice, any breach of this policy, or applicable laws at the earliest possible stage. Suspected violations will be reviewed and investigated appropriately and may lead to disciplinary action as per company rules and, in severe cases, termination of employment.
- Anti-Bribery Policy Link: <https://nandandenim.com/wp-content/uploads/2023/07/Anti-Bribery-Policy.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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest. – **Not Applicable**

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

Essential Indicators

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

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

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

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

We procure organic cotton, fair trade cotton, BCI Certified Cotton and recycled Polyester. During the Financial Year 2022-23, we have sourced about 3-5% sustainable fibre from sustainable sources. We also procure all the chemicals which are GOTS certified.

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.

We have devised an internal process that focusses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed in accordance with the regulatory norms defined by the Gujarat Pollution Control Board (GPCB).

Plastic and E-waste is sold to registered recyclers buyers approved by Gujarat Pollution Control Board.

Waste water is treated and recycled back into process water by establishing an Effluent Treatment Plant (ETP) and a Reverse Osmosis Plant (RO) within our facility. We also treat wastewater with our Sewage Treatment Plant (STP) and reuse the treated water for gardening.

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

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	480	0	0	330	68.75	NA	NA	0	0	0	0
Female	14	0	0	10	71.42	10	71.42	0	0	0	0
Total	494	0	0	340	68.83	10	2.02	0	0	0	0
Other than Permanent employees											
Male											
Female											
Total											

Not Applicable

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	740	0	0	740	96.60	NA	NA	0	0	0	0
Female	26	0	0	26	03.40	26	03.40	0	0	0	0
Total	766	0	0	766	100	26	03.40	0	0	0	0
Other than Permanent workers											
Male											
Female											
Total											

Not Applicable

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

Benefits	FY 2022-23 Current Financial Year			FY 2021-22 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	100	Y	100	95	Y
Gratuity	100	100	Y	100	100	Y
ESI	100	100	Y	100	100	Y
Others – please specify	NA	NA	NA	NA	NA	NA

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.

- **Not applicable, as there are no differently abled employees in company**

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**

We are proud to be an equal opportunity employer, and this principle is not only reflected on our website but also ingrained in our ways of working as governed by our Code of Ethics & Conduct. Our Human Rights Policy and Equal Opportunity Policy clearly outlines that at NDL, all employees are evaluated solely on their performance, regardless of their race, religion, caste, gender, sexual orientation, age or disability. This approach ensures that there is no discrimination in recruitment, remuneration, and promotion processes.

Equal Opportunity Policy Link: <https://nandandenim.com/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf>

Human Rights Policy Link: <https://nandandenim.com/wp-content/uploads/2023/07/Human-Rights-Policy.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	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
Total				

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

Category	Yes
Permanent Workers	Company has grievances redressal policy, whistle blower policy, sexual harassment to receive and address grievances from employees and workers
Other than Permanent Workers	
Permanent Employees	Not Applicable
Other than Permanent Employees	

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (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)	% (D/C)
Total Permanent Employees	NA	NA	NA	NA	NA	NA
- Male						
- Female						
Total Permanent Workers	NA	NA	NA	NA	NA	NA
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2022-23 Current Financial Year					FY 2021-22 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)
Employees										
Male	466	466	100	466	100	380	380	100	380	100
Female	14	14	100	14	100	11	11	100	11	100
Total	480	480	100	480	100	391	391	100	391	100
Workers										
Male	740	740	100	740	100	665	665	100	665	100
Female	26	26	100	26	100	18	18	100	18	100
Total	766	766	100	766	100	683	683	100	683	100

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	466	466	100	380	380	100
Female	14	14	100	11	11	100
Total	480	480	100	391	391	100
Workers						
Male	740	740	100	665	665	100
Female	26	26	100	18	18	100
Total	766	766	100	683	683	100

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity?

Yes, for creating safe and healthy working environment at our operations, company is conducting Safety Audit and Fire Safety Audit. In addition, Company has also done Environment Management System Audit by a recognized agency with GPCB. Internal SOP is also kept in place for Occupational health and safety management system.

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

Yes, as per the internal process at operation site routine visit and checks are made to find out any risk or work related hazards by respective department heads. Further safety audit and environment audit are also carried out on regularly basis by external agencies. The company is also carrying out Training programmes on routine basis for industrial safety and new process implemented for product development.

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

Yes, the company has placed internal mechanism for reporting any work related hazards to respective heads and steps to be taken to mitigate such risks.

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

- No

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

Safety Incident/Number	Category	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.0091	0.048
	Workers	0.054	0.045
Total recordable work-related injuries	Employees	1	1
	Workers	6	4
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

To ensure safe and healthy working environment, NDL has assigned the responsibility at different levels to ensure safety of the workers and employees at work place. Fixing the responsibility of the contractors, sub-contractors, transporters and other agencies entering the premises. Relevant techniques and methods (such as safety audits and risk assessment) for periodical assessment at least once in every two years on the status of health, safety and environment and taking all the remedial measures by external competent authority. Regular training and awareness programmes has been organized at operation site for workers and employees. Medical camps and fire safety training are conducted at operations site on regular basis. To mitigate fire related incidents, we have installed fire safety machinery and instruments to ensure safety of workers and employees. Mock drills, training and programmes are organized to bring awareness among health and safety management.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

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.

- Corrective and prevention action register maintain to control fire incidence, injury incidence and near miss incidence.

However, to maintain a safe working environment, we undertake stringent measures, including but not limited to safety-related training, access to first aid, mandatory use of PPEs in our operations, standard hygiene protocols, free access to doctors and psychologists for employees, and webinars. We are also following COVID-related protocols such as wearing masks, regular sanitization, thermal screening, etc.

Periodic mock drills are conducted across manufacturing operations. For any modifications, routine maintenance, electrical installations, erection, and commissioning of machines, work permits are issued as per the defined safety guidelines of the organization.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

The company has identified its internal as well as external stakeholders to deepen its insights into their needs and expectations and to develop sustainable strategies for the short term, medium and long term. Key stakeholders are Suppliers, Customers, Employees, Investors/Bankers and Shareholders.

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), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	Email, SMS, Meeting	Regularly	Quality of Products, New order, Improvement Scope
Customers	No	Email, SMS, Meeting, plant visit	Regularly	Quality of Products, After sales Service, New order, Improvement Scope
Employees	No	Email, internal training programs, seminars	Regularly	Employee Benefits and Employee Engagement
Banker/ Investors	No	Email, Physical Visit, Publication of Annual reports, Website	Event Based	Annual Performance Report, Annual Report, Quarterly result
Shareholders	No	Email, SMS, Newspaper, Letter, Meetings, Public Disclosure, Website	Quarterly	Grievance handling, meeting-agenda approval and services related to shareholders requirement

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	480	480	100	391	391	100
Other permanent than	NA	NA	NA	NA	NA	NA
Total Employees	480	480	100	391	391	100
Workers						
Permanent	766	766	100	683	683	100
Other permanent than	NA	NA	NA	NA	NA	NA
Total Workers	766	766	100	683	683	100

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

Category	FY 2022-23 Current Financial Year					FY 2021-22 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	466	466	100	466	100	380	380	100	380	100
Female	14	14	100	14	100	11	11	100	11	100
Other Permanent than										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers										
Permanent										
Male	740	740	100	0	0	665	665	100	0	0
Female	26	26	100	0	0	18	18	100	0	0
Other Permanent than										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	₹ 673128	1	NA
Key Managerial Personnel	6	₹ 3677850	2	₹ 1527042
Employees other than BoD and KMP	604	₹ 348360	52	₹ 470760
Workers	740	₹ 151008	35	₹ 141336

* Mr. Shaktidan Gadhavi is Whole Time Director, whose details mentioned in Board of Directors as well as Key Managerial Personnel.

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 company has internal mechanism to for addressing human rights impacts.

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

Grievances related to Human Rights issues at NDL are addressed as per the policy depending upon the nature of matter. The internal mechanism for handling the grievances is in line with the Human Rights policy.

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

	FY 2022-23 Current Financial Year			FY 2021-22 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	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

No such cases

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

No

9. Assessments for the year:

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

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

Nil

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

Essential Indicators

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A) (TJ)	137.232	128.035
Total fuel consumption (B) (TJ)	584.341	760.212
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C) (TJ)	721.573	888.247
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.35 TJ/₹ Crore	0.41 TJ/₹ Crore
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: No, Independent assessment/ evaluation/assurance has not been carried out by an external agency.

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

No

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	2,70,686	3,92,560
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	2,70,686	3,92,560
Total volume of water consumption (in kiloliters)	2,70,686	3,92,560
Water intensity per rupee of turnover (Water consumed / turnover)	133.556	180.440
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Yes, Independent Assessment was conducted by an external agency i.e. M/s. Go Green Mechanisms Pvt. Ltd. in the current financial year and M/s. Excel Enviro Tech in Previous Financial Year which covers the above scope.

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

No, but the company takes the entire issue of water management with utmost seriousness and realize that we owe a lot to the environment. And that is why we reuse and recycle water by employing Effluent Treatment Plant (ETP) and Reverse Osmosis (RO) Plant. We also ensure we treat wastewater with responsibility through Sewage Treatment Plant (STP) and reuse the same for gardening purpose and rest of treated effluent as per the prescribed parameters goes to Common Effluent treatment plant.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	MICROGRAM/NM3	9.75	8.43
SOx	MICROGRAM/NM3	23.67	15.87
Particulate matter (PM)	MICROGRAM/NM3	87.21	91.99
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

Note: Yes, Independent Assessment was conducted by an external agency i.e. M/s. Go Green Mechanisms Pvt. Ltd. in the current financial year and M/s. Excel Enviro Tech in Previous Financial Year which covers the above scope.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (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 tonnes of CO ₂ equivalent	30870.19	28801.28
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	65801	85605
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO ₂ /Rupee Turnover	47.70	52.59
Total Scope 1 and Scope 2 emission intensity (optional)	-	-	-

Note: Yes, Independent Assessment was conducted by an external agency i.e. M/s. Go Green Mechanisms Pvt. Ltd in the current financial year and M/s. Excel Enviro Tech in previous financial year which covers above scope of activities.

7. Does the entity have any project related to reducing Green House Gas emission?

Yes, the company as part of his sustainable goals and to participate in environment friendly initiative has organized a Green Yodha program in association with Radio Mirchi and Ahmedabad Municipal Corporation. Through this program more than 50,000 trees has been planted in Ahmedabad and in coming year the company is planning to double this number for a better green community.

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

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste* (A)	14.72	14.86
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	42	48
Other Non-hazardous waste generated (H). Please specify, if any.	-	-
Total (A+B + C + D + E + F + G + H)	56.72	62.86

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	27.18	43.74
(iii) Other disposal operations	-	-
Total	27.18	43.74

* Plastic Waste are mainly Plastic Carboys, average weight of carboys are taken due to variance in carboy drum size (50 Litres carboy weight is 2.5 kg and 100 litres carboy weight is 5.8 kg)

Note: Yes, Independent Assessment as per GPCB norms was conducted by an external agency i.e. M/s. Go Green Mechanisms Pvt. Ltd. in current financial year and M/s. Excel Enviro Tech in previous financial year which covers above scope of activities.

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

The company has laid down an internal waste management process that focuses on classification of waste followed by segregation and storage in separated areas. After storage, periodically the waste is collected and responsibly disposed in accordance with the regulatory norms define by Central Pollution Control Board. Further, the company also recognize the significance of an efficient water management system and therefore, promote the reuse and recycling of water by establishing an Effluent Treatment Plant (ETP) and a Reverse Osmosis Plant (RO) within our facility. We also treat wastewater with our Sewage Treatment Plant (STP) and reuse the treated water for gardening. In order to utilise backwash water, we have also installed a pipeline from the power plant to the fabric division.

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

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

11. 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 reporting year					

12. 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).

Yes, the Company is compliant with the applicable environmental laws/ regulations/ guidelines in India.

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.
Nandan Denim Limited is affiliated with 11 trade and industry 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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	BETTER COTTON INITIATIVE	National
2	DENIM MANUFACTURERS ASSOCIATION	National
3	FEDERATION OF INDIAN EXPORT ORGANISATIONS	National
4	GUJARAT CHAMBER OF COMMERCE & INDUSTRY	State
5	MASKATI CLOTH MARKET ASSOCIATION	State
6	MSTC LIMITED	National
7	NAROL TEXTILE INFRASTRUCTURE & ENVIRO MANAGEMENT	State
8	THE SYNTHETIC & RAYON TEXTILES EXPORT PROMOTION COUNCIL	National
9	TICKER PLANT LIMITED	National
10	WGSN LTD	International
11	YPO GUJARAT	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. NIL

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
COVID-19 Support Initiatives Political Contribution (Bharatiya Janata Party)	CG-DL-E-22012021-224640	22.01.2021	Yes	No	-

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

We do not have any R&R projects as communities have not been displaced by us.

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

The unit HR heads work closely with the communities. These individuals interact with the community members, village elders and local opinion leaders on time to time basis to assess their specific needs and concerns; address their queries and grievances, if any. We haven't received any complaints from the communities we operate in.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ small producers	3.26%	3.59%
Sourced directly from within the district and neighboring districts	3.26%	3.59%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The company has laid down internal procedure to receive and address consumer's complaints and feedback. A designated team has been established for receiving, addressing and communicating the response to any consumer complaint or feedback.

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

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

- Number of consumer complaints in respect of the following:

	FY2022-23 (Current Financial Year)		Remarks	FY 2021-22 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NA	NA	Nil	NA	NA
Advertising	NA	NA	NA	NA	NA	NA
Cyber-security	NIL	NA	NA	Nil	NA	NA
Delivery of essential Services	NIL	NA	NA	Nil	NA	NA
Restrictive Trade Practices	Nil	NA	NA	Nil	NA	NA
Unfair Trade Practices	Nil	NA	NA	Nil	NA	NA
Other	Nil	NA	NA	Nil	NA	NA

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

- 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

IT Security Policy Link: <https://nandandenim.com/wp-content/uploads/2023/08/IT-Security-Policy.pdf>

- 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.

There were no such incident related to the mentioned topics reported.