Date: 13th July, 2026

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

Dear Sir / Ma'am,

Reg: Submission of Business Responsibility and Sustainability Reporting (BRSR) of the Company for FY 2025-26

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with applicable SEBI Circulars, if any, please find enclosed herewith, BRSR forming a part of Annual Report of the Company for FY 2025-26.

The BRSR along with the Annual Report of the Company for FY 2025-26 is also available on the Company's website www.dollarglobal.in.

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

Thanking you.

Yours Sincerely,

For Dollar Industries Limited

ABHISHEK MISHRA Digitally signed by ABHISHEK MISHRA Date: 2026.07.13 20:00:00 +05'30'

Abhishek Mishra
Company Secretary and Compliance Officer

Encl: BRSR

ANNEXURE TO THE DIRECTORS' REPORT

ANNEXURE- 'J' BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

1	Corporate Identity Number (CIN) of the Company	L17299WB1993PLC058969
2	Name of the Company	Dollar Industries Limited
3	Year of Incorporation	26-05-1993
4	Registered Office address	'Om Tower', 15th Floor, 32, J.L. Nehru Road, Kolkata– 700 071
5	Corporate Address	'Om Tower', 15th Floor, 32, J.L. Nehru Road, Kolkata– 700 071
6	Email ID	investors@dollarglobal.in
7	Telephone	033-22884064
8	Website	www.dollarglobal.in
9	Financial year of which Reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited
11	Paid Up Capital	₹ 1134.32 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Abhishek Mishra Company Secretary Telephone: 033-22884064 E-mail: cs@dollarglobal.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)?	Standalone
14	Name of assessment or assurance provider	Not Applicable(As per the SEBI Applicability Criteria)
15	Type of assessment of assurance obtained	Not Applicable(As per the SEBI Applicability Criteria)

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and sale of hosiery goods and all allied items	The Company offers a variety of products for men, women, and children, including undergarments, athleisure, thermals, sportswear, lingerie, leisure wear, sleepwear, and loungewear. The products are made using a combination of cotton and man-made fibres, or either of the two.	99%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Innerwear (Vests, Briefs)	14309	46%
2	Athleisure & Activewear	14309	20%
3	Thermals, Socks & Rainwear	14309/14102	34%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	4	11	15
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Location.	Number
National (No. of states)	28 states, 2 Union Territories
International (No. of countries)	15

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

3.5% is the total contribution of exports as a percentage of the total turnover of the entity.

c. A brief on types of customers

The Company caters to a diverse customer base, including both B2B and B2C segments. Its B2B customers primarily consist of dealers, distributors, wholesalers, retailers, and institutional buyers, while its B2C customers include individual consumers. It operates via a multichannel network of Exclusive Brand Outlets (EBOs), Large Format Stores (LFS), and online platforms.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,421	1,252	88%	169	12%
2.	Other than Permanent (E)	Not Applicable				
3.	**Total Employees (D + E)**	**1,421**	**1,252**	**88%**	**169**	**12%**
WORKERS						
4.	Permanent (F)	823	410	50%	413	50%
5.	Other than Permanent (G)	Not Applicable				
6.	**Total workers (F + G)**	**823**	**410**	**50%**	**413**	**50%**

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)	Not Applicable				
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)	Not Applicable				
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	10	3	30%
Key Management Personnel	3	0	-

Business Responsibility and Sustainability Report

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5%	6%	6%	4%	9%	5%	6%	11%	9%
Permanent Workers	5%	4%	5%	9%	6%	8%	21%	9%	15%

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

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

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

VI. CSR DETAILS

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

(ii) Turnover (in Rs.) – 1,84,479.95 Lakhs

(iii) Net worth (in Rs.) –95,585.13 Lakhs

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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
Customers	https://www.dollarglobal.in/board-of-directors/corporate-policies/	0	0	0	0	0	No complaints received
Distributors and retailers		0	0	0	0	0	
Shareholders and investors		1	0	All complaints resolved			
Communities		0	0	0	0	0	
Employees & Workers		0	0	0	0	0	
Value chain partners		0	0	0	0	0	

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Supply Chain Management	Risk & Opportunity	**Risk:** Supply chain management can pose risks for the Company due to supplier reliability issues, production delays, quality control challenges, and inventory management complexities. Transportation and logistics disruptions and market dynamics further compound these risks. Effective supply chain strategies are essential to ensure smooth operations. **Opportunity:** Supply chain management presents opportunities to enhance efficiency, reduce costs, and improve customer satisfaction. The Company can gain a competitive edge by optimizing sourcing, production, and distribution processes. Strong supplier relationships and streamlined logistics can also enable faster time-to-market for new products, better inventory management, and increased flexibility to adapt to market trends.	The Company has developed a responsible growth model that involves continuously strengthening its supply chain management and operations. It studies market trends, embarks on strategic initiatives, and sources the highest-grade materials. The Company has diversified its suppliers, implemented robust quality control, utilized advanced planning and forecasting, facilitated collaborative relationships, and developed contingency plans. These measures help enhance supply chain visibility, optimize processes, and improve resilience to disruptions, ensuring smoother operations and better risk management.	Negative & Positive
2	Product Stewardship - Quality & Safety	Risk & Opportunity	**Risk:** Poor product stewardship regarding quality and safety in innerwear manufacturing can lead to product defects, safety hazards, and potential legal liabilities, damaging brand reputation and customer trust. **Opportunity:** Prioritizing product stewardship ensures consistent quality, safety compliance, and customer satisfaction. Product quality and safety enhance brand reputation, fostering customer loyalty, which helps in gaining a competitive edge in the market.	To mitigate risks in product stewardship, the Company is implementing rigorous quality control measures, adhering to safety standards and regulations, conducting regular product testing, investing in employee training on product quality protocols, and establishing clear communication channels with suppliers to ensure the use of high-quality materials. Also, fostering a culture of accountability and continuous improvement within the organization can help maintain product quality throughout manufacturing. Regular audits and inspections can also help proactively identify and address potential issues, ensuring that products meet the highest quality standards before reaching consumers.	Negative & Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Corporate Governance	Opportunity	Corporate governance establishes a framework of rules and practices that govern how the organization functions and aligns the interests of all its stakeholders. It presents a unique opportunity for companies to enhance their reputation, access capital more easily, and reduce risks through transparent and accountable practices. Good corporate governance promotes ethical business practices, which ultimately leads to financial stability and the potential to attract investors. As a listed entity, the Company prioritizes identifying, adopting, and consistently following best corporate governance practices to ensure improved financial performance and stakeholder trust. This helps attract top talent, drive long-term sustainability, and promote innovation.	NA	Positive
4	Innovation Management	Risk & Opportunity	**Risk:** Due to a lack of continuous innovation, the Company's products may become outdated compared to competitors' products. This can lead to a decline in market share and customer satisfaction and have a negative financial impact. **Opportunity:** The Company is expanding its brand's offerings beyond men's innerwear and cater to a wider age range that includes women and children. By staying ahead of trends and offering innovative designs, materials, and features, the Company differentiates itself from competitors, attracts new customers, and strengthens brand loyalty.	For over 50 years, the Company has focused on innovation, consumer satisfaction, and market research to transform its brand architecture. A few years ago, the Company restructured its brand architecture to establish 'Dollar' as the Master Brand by unifying its product and corporate brands. The restructured 'Dollar' brand is now divided into crucial segments catering to different consumer sets: Man, Woman, Junior, Always, Thermals, and Protect. Each segment offers a unique collection developed based on extensive market research, the latest trends, and a commitment to ongoing innovation.	Negative & Positive
5	Market Presence	Opportunity	The Company has significant opportunity to expand into newer product segments such as athleisure, rainwear, socks, and womenswear. Following deep market research, innovation, planning, and coordination with teams, the Company overhauled its entire brand architecture and is now present in every part of the country.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Customer Relationship Management	Risk & Opportunity	**Risk:** Customer Relationship Management (CRM) is crucial for the Company and can pose risks if not managed effectively. Poor handling of customer relationships can damage the brand's reputation. It also leads to dissatisfaction among customers and increases returns and refunds. Poor management of customer relationships can erode customer loyalty, which results in missed opportunities. **Opportunity:** Effective customer relationship management allows the Company to build strong, lasting relationships with customers. By offering personalized experiences and gathering feedback, the Company can enhance customer satisfaction and loyalty. Leveraging data insights enables targeted marketing and increased customer lifetime value, giving the Company a competitive edge in the market, strengthening its brands, and driving growth.	The Company conducts regular reviews to determine whether the controls work effectively and efficiently. It creates and applies guidelines to the employees to handle customer complaints efficiently. The Company always tries to cater to the ever-changing needs of the millennial generation by establishing a seamless connection with them. The Company prioritizes proactive customer service, staff training, feedback utilization, data security, and effective use of CRM systems for personalized marketing and product offerings.	Negative & Positive
7	Innovation and Technology	Opportunity	Innovation and technology offer the Company opportunities to improve product quality, sustainability, and customer engagement. Advanced materials and manufacturing techniques enable the development of comfortable and functional innerwear. Technology enhances production efficiency and optimizes supply chains. By leveraging the available technologies like Automated Telecalling, Auto Replenishment System (ARS), and Distribution Management System (DMS), the Company has significantly improved customer engagement through digital communication, resulting in better brand recognition. The technology helps them communicate with all retailers simultaneously, keeping them informed about price changes, promotions, policies, and new products. The technological advancements set the Company apart and drive customer satisfaction and long-term growth.	NA	Positive

Business Responsibility and Sustainability Report

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Raw Material Sourcing & Efficiency	Risk & Opportunity	**Risk:** Supply chain vulnerabilities, price fluctuations, and operational inefficiencies can cause risks to the Company's raw material sourcing and efficiency. Poor quality of the raw material leads to low-quality production. Dependency on limited suppliers can lead to disruptions, while inefficiencies in procurement processes can result in production delays and inventory issues. **Opportunity:** Efficient raw material sourcing presents a significant opportunity for an innerwear company to enhance its operational performance and competitive advantage. The Company can secure high-quality materials at competitive prices by establishing strategic partnerships with reliable suppliers and optimizing procurement processes. Investing in sustainable sourcing practices can reduce environmental impact and strengthen brand reputation and market positioning. Additionally, improving efficiency in raw material utilization through waste reduction initiatives and innovative production techniques can lead to cost savings and enhanced profitability.	The Company has developed strong relationships with its diversified pool of suppliers to reduce risks in raw material sourcing. Strategic inventory management helps to balance supply and demand fluctuations, while sustainable sourcing practices enhance brand reputation and compliance with environmental standards. Continuous improvement initiatives, supported by technology adoption, streamline processes and optimize resource utilization. Employee training fosters a culture of innovation and efficiency. These strategies enable the Company to navigate supply chain complexities effectively and drive operational excellence. Additionally, the Company sources raw materials from nearby areas and collaborates with their vendors to improve their capacities and capabilities.	Negative & Positive
9	Climate Strategy - Energy and Emissions	Risk and Opportunity	**Risk:** Greenhouse gas emissions contribute to global warming and climate change. The Company's reliance on fossil fuels increases its carbon footprint. Effective energy management is essential to reduce emissions. **Opportunity:** Investing in climate change mitigation through renewable energy implementation allows the Company to significantly reduce its environmental footprint and has positive financial impacts. These efforts enhance the Company's brand reputation, demonstrating a strong commitment to sustainability.	The Company intends to shift its reliance on conventional energy sources to renewable energy sources. It is equipped with a 12 MW solar plant and windmills with a capacity of 4.95 MW to ensure that its production units are self-reliant and reduce dependence on fossil fuel energy sources. The Company will continue to implement greener practices in its manufacturing units and work proactively towards a better and greener tomorrow.	Negative & Positive
10	Diversity and Inclusive Workforce	Opportunity	Embracing diversity within the workforce fosters creativity, innovation, and fresh perspectives, inspiring the development of unique product lines that cater to a broader range of customers. Diverse teams are better equipped to understand and meet the varied needs of consumers, leading to more effective marketing strategies and enhanced customer satisfaction. Additionally, promoting a culture of inclusion attracts top talent, improves employee retention and morale, and results in a more engaged and productive workforce. By supporting diversity and inclusion initiatives, the Company strengthens its brand reputation and fosters meaningful connections with customers.	NA	Positive

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)
11	Employee Engagement and Well-being	Risk & Opportunity	**Risk:** Poorly engaged employees may be less attentive to safety protocols, increasing the likelihood of accidents. Disengaged or dissatisfied employees are more likely to leave their jobs. High turnover can disrupt production schedules, increase recruitment costs, and affect overall morale. When employees are disengaged or experiencing poor well-being, productivity declines, resulting in missed deadlines, quality issues, and increased production costs. Reports of poor employee well-being or engagement can tarnish the Company's reputation, which might deter potential employees, customers, and investors. **Opportunity:** A positive work environment and better employee well-being boosts productivity and efficiency. Engaged employees are more innovative and contribute ideas for improvement. By fostering engagement, companies connect their workforce's creativity and problem-solving skills. High employee well-being reduces absenteeism, ensuring consistent production and minimizing disruptions. Prioritizing engagement and well-being makes a Company an attractive employer, reducing recruitment costs and enhancing its brand.	The Company mitigates the risks to employee well-being by implementing comprehensive safety protocols, ergonomic measures, and health and wellness programs. It fosters open communication channels to boost engagement and offers recognition for contributions. By implementing risk-reward analysis and flexible scenario planning, the Company ensures the judicious deployment of its resources. The Company has also created a safe and encouraging workplace that empowers its employees with numerous opportunities to pursue their interests while aligning their goals with the Company's objectives.	Negative & Positive
12	Community Development	Opportunity	The Company is committed to business sustainability and firmly believes in continuously developing innovative ideas for community development. It has established the Dollar Foundation and implements various initiatives aimed at empowering communities. These initiatives focus on areas such as healthcare, education, environment, and community interventions and are designed to enhance well-being, address the needs of marginalized communities, and transform society.	NA	Positive
13	Responsible Marketing and Brand Perception	Risk & Opportunity	**Risk:** Irresponsible marketing can expose the Company to reputational damage and potential legal action from regulatory authorities. Marketing risk encompasses the possibility of failures or losses throughout any marketing activity, from production to promotion. This risk can arise from various factors, such as pricing a product incorrectly or selecting inappropriate channels to reach the target audience. **Opportunity:** Responsible marketing allows the Company to differentiate itself and enhance brand perception. By implementing effective and responsible marketing strategies, the Company can enhance brand loyalty, attract new customers, and build a positive reputation, ultimately driving long-term growth and profitability.	The Company is committed to responsible marketing practices, adhering to ethical advertising standards, and actively engaging with customer feedback. It ensures that all products have legally compliant product descriptions.	Negative & Positive

Business Responsibility and Sustainability Report

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P 2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
Directors and Officers Insurance Policy (D & O Insurance policy)			✓						
Risk Management Policy		✓							
Business Responsibility Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dividend Distribution Policy				✓					
Code of Conduct	✓				✓				
Code of Conduct for Prohibition of Insider Trading	✓								
Vigil Mechanism (Whistle Blower Policy)	✓		✓	✓			✓		✓
Corporate Social Responsibility Policy				✓				✓	
Nomination, Remuneration Evaluation Policy	✓								
Policy on Preservation of Documents	✓								
Familiarization Programme for Independent Directors	✓								
Policy on Archival of Documents	✓								
Policy on Disclosure of Material Events	✓			✓					
Policy on Related Party Transactions	✓								
Policy for Determination of Materiality of Events or Information and its Disclosure	✓			✓					
Terms & Conditions of Appointment of Independent Directors	✓								
Policy on Prevention of Sexual Harassment at Workplace			✓		✓				
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
c. Web Link of the Policies, if available	https://www.dollarglobal.in/board-of-directors/corporate-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	The Company has uploaded the policy on its website, and is accessible to all the relevant internal and external stakeholders.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) and standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 Okeo-Tex Better Cotton Initiative (BCI) Global Organic Textile Standard (GOTS)								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	The Company aims to enhance focus, drive accountability, and work towards achieving significant milestones in a systematic manner. It has set internal targets and reviews them periodically.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance evaluation is a crucial aspect of every organizational function throughout the Company. It periodically reviews the Company's performance against the set targets.								

Disclosure Questions	P1	P 2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)									
At Dollar, sustainability is an integral part of our business strategy and long-term growth. We are committed to conducting our operations responsibly by integrating environmental, social, and governance (ESG) principles into our decision-making while creating lasting value for our stakeholders. Our focus on environmental stewardship is reflected in our investment in renewable energy, with 12 MW of solar power and 4.95 MW of wind power supporting our operations and contributing to a cleaner energy future. We are equally committed to building an inclusive supply chain, with nearly 50% of the Company's cotton requirement for spinning operations sourced from small credit societies of cotton-producing farmers, strengthening local communities and promoting responsible sourcing. As we move forward, we will continue to enhance our sustainability performance through innovation, operational excellence, ethical governance, and stakeholder collaboration. I extend my sincere gratitude to our employees, customers, suppliers, shareholders, and all our stakeholders for their continued trust and support as we work together towards a more sustainable future.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name of highest authority - Vinod Kumar Gupta Designation - Chairman & Managing Director DIN – 00877949								
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 Company entrusts its Executive Directors with the responsibility of overseeing the implementation of policies. They conduct joint assessments to thoroughly examine environmental and social issues and their potential impact on the business. Based on these assessments, they chart a course of action to effectively deal with the identified challenges.								

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The BRSR performance of the Company under various principles is assessed annually or as and when required by the Executive Directors and/or senior officials									Annually								
Compliance with statutory requirement of relevance to the principles, and, rectification of any non-compliances	Yes									Annually								

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, Mr. Santosh Kumar Tibrewalla, Practising Company Secretary, CP. NO. 3982								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Business Responsibility and Sustainability Report

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	1. SEBI (Prohibition of Insider Trading) Regulations, 2015 2. Recent amendments in SEBI (Listing Obligations and Disclosure Requirement) 2015 3. Prevention of Sexual Harassment (PoSH) at workplace 4. Training and education on the Company's Code of Conduct 5. Recent changes in Companies Act, 2013 6. Recent Changes in labour code 7. Applicability of NFRA Circular 8. Women Leadership	100%
Key Managerial Personnel	5	1. SEBI (Prohibition of Insider Trading) Regulations, 2015 2. Recent amendments in SEBI (Listing Obligations and Disclosure Requirement) 2015 3. Prevention of Sexual Harassment (PoSH) at workplace 4. Training and education on the Company's Code of Conduct 5. Recent changes in Companies Act, 2013 6. Recent Changes in labour code 7. Applicability of NFRA Circular 8. Women Leadership	100%
Employees other than BoD and KMPs	246	1. Safety and skill up-gradation 2. Code of Business Conduct 3. Business Sustainability training covering ethics policy 4. UPSI events 5. Time management 6. Prevention of Sexual Harassment (POSH) at work place	100%
Workers	246	1. Safety and skill up-gradation 2. Code of Business Conduct 3. Business Sustainability training covering ethics policy 4. UPSI events 5. Time management 6. Labour Laws education 7. Prevention of Sexual Harassment (POSH) at work place 8. Human right awareness	100%

2. Details of fines/penalties/punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in the financial year, in the following format:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the Company's website);

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

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

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

The Company enforces ethical behaviour through its existing Code of Conduct and Business Responsibility Policy. These policies establish clear expectations for integrity among all employees and management, emphasizing honesty, transparency, and diligence in all business dealings. This approach fosters a culture of high moral standards, adherence to established procedures, and respect for the interests of shareholders and stakeholders. While the formal policy is being developed, the Company remains committed to maintaining robust ethical practices and ensuring compliance with principles that discourage corruption and bribery.

Business Responsibility Policy:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/BUSINESS-RESPONSIBILITY-POLICY.pdf

Code of Conduct:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/CODE-OF-CONDUCT.pdf

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

No such action was taken against the Company.

Business Responsibility and Sustainability Report

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

	FY 2025-26	FY 2024-25
Number of days of accounts payable	54	48

9. Open-ness of business

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

Parameter	Metrics		FY 2025-26	FY 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	70%	63%
	b.	Number of trading houses where purchases are made from	2,654	2,654
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	22%	22%
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	90%	92%
	b.	Number of dealers/distributors to whom sales are made	1,600	1,537
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	12%	11%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	3.2%	3.5%
	b.	Sales (Sales to related parties / Total Sales)	0.37%	0.44%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d.	Investments (Investments in related parties / Total Investments made)	99.5%	99%

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
	Nil	

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

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

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

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

Policy of Related Party Transaction:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/Policy-on-Related-Party-Transactions-Final-5.2.25.pdf

Code of Conduct for Prohibition of Insider Trading:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/CODE-OF-CONDUCT-FOR-PROHIBITION-OF-INSIDER-TRADING.pdf

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

Essential Indicator

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	57%	0	The company expanded its solar power plant by 4 MW, increasing total installed capacity to 12 MW.

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

Yes, the Company promotes responsible sourcing by partnering with suppliers that align with its responsible and ethical standards. It emphasizes the procurement of BCI-certified cotton, GOTS-certified yarns, and Oeko-Tex-certified chemicals and dyes to encourage environmentally responsible manufacturing practices. Sustainability considerations are integrated across the supply chain to strengthen responsible business operations and reduce environmental impact.

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

Approximately 50% of the Company's cotton requirement for spinning operations is sourced from small credit societies of cotton-producing farmers, supporting local procurement and inclusive supply chain practices.

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.

As a hosiery manufacturer, our products textile-based garments are not subject to formal end-of-life reclamation systems. These items are typically disposed of by consumers through regular household waste streams, and there is currently no regulatory requirement for take-back or recycling of used hosiery. Further, the Company adheres to robust waste management practices and has implemented effective processes to ensure responsible disposal. All hazardous waste including plastic waste generated during operations is managed through CPCB-authorized vendors, reinforcing its commitment to sustainable waste management.

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

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

Leadership Indicators

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

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

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not Applicable		

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	The Company has no formal mechanism to reclaim its products. However, its hosiery products are predominantly manufactured using cotton yarn, which is considered relatively low-risk from an environmental perspective at the end of the product lifecycle.					
E-waste						
Hazardous waste						
Other waste						

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

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

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	Total (A)	% Employees covered by									
		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	1,252	1,176	94%	576	46%	0	0%	0	0%	0	0%
Female	169	158	93%	0	0%	169	100%	0	0%	0	0%
Total	**1,421**	**1,334**	**94%**	**576**	**41%**	**169**	**12%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	Not Applicable										
Female											
Total											

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

Category	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	410	410	100%	410	100%	0	0%	0	0%	0	0%
Female	413	413	100%	413	100%	413	100%	0	0%	0	0%
Total	**823**	**823**	**100%**	**823**	**100%**	**413**	**50%**	**0**	**0%**	**0**	**0%**
Other than Permanent Workers											
Male	Not Applicable										
Female											
Total											

(% of Workers covered by)

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.31%	0.21%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a% of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	93%	98%	Yes	94%	96%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	74%	100%	Yes	65%	99%	Yes
Others- please specify	Not Applicable					

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The Company recognizes the importance of accessibility and ensures that future facility upgrades take into account the requirements of the Rights of Persons with Disabilities Act, 2016. Accessibility considerations are being factored into planning and design processes to gradually create a safe and inclusive workplace for differently-abled employees and workers.

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

The Company is committed to providing an inclusive and equitable workplace through its Business Responsibility and Human Resources policies. These policies promotes equal opportunity across all aspects of employment, including hiring, development, and career progression. The Company maintains a zero-tolerance approach towards discrimination and ensures fair treatment of employees and workers irrespective of caste, gender, religion, race, disability, or sexual orientation.

Please refer to the below link to access Business Responsibility policy:

Business Responsibility Policy:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/BUSINESS-RESPONSIBILITY-POLICY.pdf

Business Responsibility and Sustainability Report

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	0	0%	0	0%
Female	0	0%	0	0%
Total	**0**	**0%**	**0**	**0%**

Note: None of the female employees/worker opted for maternity leave.

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 Permanent Employees	Yes, the Company has a grievance mechanism for all employees and workers to raise work-related concerns. The Human Resources (HR) team regularly interacts with employees and workers to understand and resolve their grievances. In addition, the Company has an Internal Complaints Committee (ICC) that addresses complaints related to human rights, harassment, and other workplace concerns. This mechanism provides a safe and reliable platform for employees and workers to voice their concerns, ensuring they are addressed in a timely and fair manner.
Other than Permanent Workers	Not Applicable
Other than Permanent Employees	Not Applicable

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	The Company does not have any association(s) or Unions, and thus, there are no membership of employees and workers as such.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,252	1,180	94%	1,190	95%	1,263	1,065	84%	1,108	88%
Female	169	152	90%	158	93%	265	221	83%	220	83%
Total	**1,421**	**1,332**	**94%**	**1,348**	**95%**	**1,528**	**1,286**	**84%**	**1,328**	**87%**
Workers										
Male	410	380	93%	385	94%	593	575	97%	358	60%
Female	413	386	93%	375	91%	344	310	90%	310	90%
Total	**823**	**766**	**93%**	**760**	**92%**	**937**	**885**	**94%**	**668**	**71%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,252	960	77%	1,263	995	79%
Female	169	142	84%	265	245	92%
Total	**1,421**	**1,102**	**78%**	**1,528**	**1,240**	**81%**
Workers						
Male	410	355	87%	593	438	74%
Female	413	345	84%	344	233	68%
Total	**823**	**700**	**85%**	**937**	**671**	**72%**

10. Health and safety management system:

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

The Company's occupational health and safety management system encompasses all employees and workers across its facilities. A comprehensive health and safety framework is implemented organization-wide, with regular training provided to employees. The Company adheres to high health and safety standards, and all manufacturing units undergo necessary assessments to ensure compliance and performance.

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

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

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

The Company has a well-defined process for reporting work-related hazards, ensuring a proactive approach to workplace safety. It conducts regular training sessions, safety talks, and seminars to enhance safety awareness among employees and workers. Additionally, the Human Resources (HR) team actively engages with employees through periodic interactions, addressing work-related concerns, reinforcing safety protocols, and fostering a culture of open communication and continuous improvement in workplace safety.

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

Yes. employees are covered under health and accidental insurance, and workers are covered under health and accidental insurance. Additionally, the Company has basic paramedical services within its operational premises.

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

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

*LTIFR includes contractual workforce as well

Business Responsibility and Sustainability Report

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

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

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	No complaints were received	0	0	No complaints were received
Health & Safety	0	0	No complaints were received	0	0	No complaints were received

14. Assessments for the year:

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

Note: Dollar internally monitors compliance related to health and safety across its manufacturing plant and offices to ensure a safe working environment.

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

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

Leadership Indicators

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

Yes, the Company provides accidental insurance for its employees and workers.

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

Yes. The Company has established robust monitoring and compliance processes to ensure that value chain partners adhere to applicable statutory requirements. Supplier and vendor agreements are periodically reviewed to reinforce compliance obligations, including the timely deduction and deposit of statutory dues in accordance with relevant 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Not Applicable			
Workers				

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

The Company does not have a formal transition assistance program. However, it provides skill-development training programs and learning platforms that help employees upskill, reskill, and support their career growth beyond active employment.

5. Details on assessment of value chain partners:

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

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

Not Applicable

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

Essential Indicators

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

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

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

Stakeholder Group	Whether identified as Vulnerable & 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 & Workers	No	▪ Internal training ▪ Reward and recognition ▪ E-mail, SMS ▪ Meetings ▪ Notice board ▪ Website ▪ Regular interaction	Annually, and as required	The Company focuses on employee well-being by regularly communicating organizational updates, seeking employee feedback, and addressing workplace concerns related to safety, benefits, and career development.
Customers	No	▪ Advertisements, exhibitions and events ▪ Digital (TVC)and social media connect ▪ Brochures and catalogues ▪ Website	Annually, and as required	The Company engages with customers on areas including product information, complaint resolution, and service experience. Regular interaction and feedback mechanisms help the Company understand customer expectations, address concerns effectively, and enhance overall customer satisfaction.
Suppliers	No	▪ Email ▪ Advertisement ▪ Vendor meets ▪ Website	Annually, and as required	To align on quality expectations, delivery schedules, and compliance requirements, while building long-term partnerships across the supply and distribution network

Business Responsibility and Sustainability Report

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
Shareholders and Investors	No	▪ Financial results Investor presentations Annual General Meetings Annual reports ▪ Newspaper publications ▪ Earnings Call	Quarterly and as required	▪ The Company engages with investors by sharing updates on business performance, financial results, and strategic priorities. It also addresses investor queries and concerns through timely and transparent communication practices.
Government and Regulators	No	▪ Statutory and regulatory filings ▪ Facility audits and inspections ▪ Annual reports	Quarterly and as required	▪ The Company engages with regulatory authorities to ensure compliance with applicable laws and regulations, remain informed on industry developments, and participate in discussions on relevant policy matters.
Industry Bodies, Associations	No	▪ Industry forums, ▪ Conferences	Annual and as required	▪ The Company engages with industry associations to stay informed on sector developments, exchange knowledge and best practices, and contribute to industry-wide advocacy and policy discussions.
Communities	Yes	▪ Community meetings for CSR projects ▪ Notice board	Annual and as required	The Company engages with local communities to understand and address social, environmental, and development-related concerns while fostering positive and long-term community relationships.
Media	No	▪ Email ▪ Newspaper ▪ Website ▪ Conferences & events	Quarterly and as required	The Company enhances brand visibility and customer engagement through the effective use of diverse media platforms, strategic celebrity collaborations, and proactive marketing initiatives aimed at strengthening market presence and brand recognition.

Leadership Indicators

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

The process for consultation between stakeholders and the Board on ESG topics involves structured engagement through various Board-appointed committees such as the Corporate Social Responsibility (CSR) Committee, Risk Management Committee and Audit Committee. Stakeholder feedback on ESG topics is collected during stakeholder engagement activities. This feedback is crucial for assessing the Company's ESG performance and related matters. The insights gathered are then presented to the Board and its respective committees during scheduled meetings. This process ensures that stakeholder feedback is meaningfully integrated into the Company's strategic deliberations, enabling the Board and management to make informed decisions aligned with sustainability priorities and stakeholder expectations.

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

The Company follows an inclusive approach to decision-making by actively engaging and consulting with stakeholders. Key environmental, social, and community-related issues are identified, prioritized, and addressed through appropriate strategies and implementation measures.

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

The Company remains steadfast in its commitment to addressing key social, environmental, and economic challenges faced by marginalized and underprivileged communities. Guided by its CSR Policy and a shared value approach, the Company designs and implements targeted initiatives that are aligned with comprehensive community needs assessments, ensuring high impact and relevance.

For FY 2025-26, the Company's CSR efforts are focused on the following priority areas:

- **Education: Supporting access to quality education through the establishment of new schools and the provision of essential learning materials such as books, uniforms, and nutritious meals.**
- **Gopalan (Cattle Welfare): Sustaining the care and maintenance of 800+ cows, contributing to animal welfare.**
- **Healthcare: Enhancing medical infrastructure and services by donating medical equipment to hospitals, organizing health camps, and distributing essential medications to underserved populations.**
- **Social Services: Partnering with NGOs and charitable foundations, maintaining public water huts, and supporting a range of community welfare programs.**

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees workers covered (B)	% (B / A)	Total (C)	No. of employees workers covered	% (D / C)
Employees						
Permanent	1,421	1,295	91%	1,528	1,436	94%
Other than permanent	Not Applicable					
Total Employees	**1,421**	**1,295**	**91%**	**1,528**	**1,436**	**94%**
Workers						
Permanent	823	575	70%	937	834	89%
Other than permanent	Not applicable					
Total Workers	**823**	**575**	**70%**	**937**	**834**	**89%**

Business Responsibility and Sustainability Report

2. Details of Minimum wages paid to Employees and workers in the following format:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than Minimum Wages		Total (D)	Equal to minimum wages		More than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1,421	0	0%	1,421	100%	1,528	0	0%	1,528	100%
Male	1,252	0	0%	1,252	100%	1,263	0	0%	1,263	100%
Female	169	0	0%	169	100%	265	0	0%	265	100%
Other than Permanent										
Male	Not Applicable									
Female										
Workers										
Permanent	823	0	0%	823	100%	937	0	0%	937	100%
Male	410	0	0%	410	100%	593	0	0%	593	100%
Female	413	0	0%	413	100%	344	0	0%	344	100%
Other than Permanent										
Male	Not Applicable									
Female										

3. Details of remuneration/salary/wages.

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)	5	1,65,00,000	0	0
Key Managerial Personnel	2	45,63,000	0	0
Employees other than BoD and KMP	1,245	2,57,831	169	1,42,920
Workers	410	1,43,200	413	1,32,820

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages.	20%	28%

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

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

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

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

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the End of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	No complaints were received from employees or workers on any of the human rights- related issues.					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights-related issues						

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

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

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

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

Vigil Mechanism Policy:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/VIGIL-MECHANISM-WHISTLE-BLOWER-POLICY.pdf

POSH Policy:
https://dollar-s3-bucket.s3.ap-south-1.amazonaws.com/wp-content/uploads/POLICY-ON-PREVENTION-OF-SEXUAL-HARRASSMANT-AT-WORKPLACE.pdf

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

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

Business Responsibility and Sustainability Report

10. Assessments for the year:

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

Note: Dollar internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its offices and manufacturing plant

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

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

Leadership Indicators

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

The Company did not receive any human rights grievances or complaints that required any action in the business processes.

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

The Company did not conduct any human rights due diligence during the reporting period.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

The Company prioritizes accessibility of all individuals within its premises, ensuring that no one faces any inconvenience due to their disability.

4. Details on assessment of value chain partners:

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

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

Not Applicable

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	75,996	56,256
Total fuel consumption (B)	7,314	9,808
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	**83,311**	66,064
From non-renewable sources		
Total electricity consumption (D)	54,572	51,401
Total fuel consumption (E)	1,94,008	1,90,275
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**2,48,581**	2,41,676
Total energy consumed (A+B+C+D+E+F)	**3,23,504**	3,07,740
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/Lakhs	1.80	1.83
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ/Lakhs	36.59	37.80
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

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

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	3,88,376	3,69,273
(iii) Third party water	31,018	31,605
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**4,19,394**	4,00,878
Total volume of water consumption (in kilolitres)	**4,19,394**	4,00,878
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations) KL/Lakhs	2.27	2.38
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) KL/Lakhs	46.24	49.23
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With Treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(v) Others		
- No treatment	0	0
- With treatment – Please specify level of treatment.	0	0
Total water discharged (in kilolitres)	**0**	**0**

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

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

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

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

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	µg /m^3	24.6	25.8
SOx	µg /m^3	9.8	10.3
Particulate matter (PM)	µg /m^3	32	45.1
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	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.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	18,400	18,119
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	10,763	10,380
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	$MtCO_2e$/Lakhs	0.16	0.17
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)	$MtCO_2e$/Lakhs	3.22	3.50
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	-	-	-

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

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

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

The Company is deeply committed to reducing its environmental footprint by systematically addressing its carbon emissions throughout multiple phases of its operations. As part of its comprehensive strategy to mitigate greenhouse gas (GHG) emissions, the Company has implemented renewable energy infrastructure, including 12 MW solar plant located in Tirupur, Tamil Nadu, and four wind turbines located at four different villages in Coimbatore district of Tamil Nadu, generating a combined power output of 4.95 MW. By investing in renewable energy infrastructure such as solar and wind plants, the Company actively promotes the transition to a low-carbon economy while demonstrating its commitment to environmental stewardship and corporate sustainability.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	17	19
E-waste **(B)**	6	8
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	-	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	44.8	43
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	3,121	2,412
Total (A+B + C + D + E + F + G + H)	**3,188**	**2,482**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Lakhs	0.017	0.015
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/Lakhs	0.351	0.0305
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Business Responsibility and Sustainability Report

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

Parameter	FY 2025-26	FY 2024-25
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	-	-
(iii) Other disposal operations (Authorised vendors)	3,188	2,482
Total	**3,188**	**2,482**

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

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

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

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

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

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

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

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

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

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

Leadership Indicators

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

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

(i) Name of the area.

(ii) Nature of operations

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in Kilolitres)		
(i) Surface water	None of the plants of the Company are in areas of water stress.	
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	
- No treatment		
- With treatment –please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	The Company is not measuring its scope 3 emissions currently.	
Total Scope 3 emissions per rupee of turnover	-		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-		

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

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

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

Not applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Solar Capacity & Battery Storage Expansion	The Company has installed a 2 MW Battery Energy Storage System (BESS) integrated with its existing solar infrastructure.	During the year 2025-26, the Company has installed a 2 MW Battery Energy Storage System (BESS) integrated with its existing solar infrastructure. The Company has initiated the following capital projects under its renewable energy roadmap. (a) Rooftop Solar Plant of 1.3 MW capacity at the existing manufacturing facility; and (b) Ground-Mounted Solar Plant of 4 MW capacity at Pudukkottai, to be set up on 11.24 acres of land already acquired by the Company for this purpose.

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

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

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

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

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

No formal assessment was made of any value chain partner.

8. How many Green Credits have been generated or procured?

a. By the listed entity: Nil

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

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

Essential Indicators

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

The Company is affiliated with 10 industry chambers and associations.

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

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

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

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

Leadership Indicator

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			Nil		

Business Responsibility and Sustainability Report

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

Essential Indicators

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

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

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

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

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

The Company has established a structured framework to engage with key stakeholders, leadership groups, and the Corporate Social Responsibility (CSR) team to facilitate discussions on community development and address concerns effectively. To ensure an open and transparent communication process, various grievance redressal mechanisms have been implemented.

The Company receives community grievances through multiple channels, including stakeholder meetings, feedback surveys, dedicated helplines, and formal grievance redressal mechanisms. These platforms allow community members to voice concerns related to environmental, social, or operational impacts. The Company actively reviews and addresses these grievances, working in collaboration with relevant departments to provide timely resolutions.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	3.66%	8%
Directly from within India	99%	97%

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

Location	FY 2025-26	FY 2024-25
Rural	13%	8%
Semi-Urban	20%	30%
Urban	25%	37%
Metropolitan	42%	25%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Odisha	Nuapada	25,41,000

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

No

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

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education	Number cannot be ascertained for the CSR activity	100%
2	Medical & Hospital		100%
3	Environment – Gopalan & Plantation Drive		100%
4	Social Service		100%
5	Water Hut Services (Direct)		100%

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

2. Turnover of products and/ services as a percentage of turnover from all products/services 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	All the products are labelled as per the compliance. Further, the company includes instructions on washing methods, ironing guidance, and cautions related to fabric sensitivity, thereby promoting longevity and safe usage of the product.

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary recalls	There were no instances of product recalls on account of safety issues during the reporting period.	
Forced recalls		

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

Yes, the entity has a framework to manage cyber security and data privacy risks. While the Company does not have a standalone policy, it has implemented a comprehensive Standard Operating Procedure (SOP) and follows a robust internal framework to address these areas.

The Company maintains user-based security controls within its ERP systems and engages both an internal IT team and an external agency to monitor, detect, and respond to cyber threats in a timely manner. The framework ensures that data is protected throughout its entire lifecycle—from creation and storage to transmission and retrieval.

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.

The Company has implemented a proactive measure to enhance cybersecurity by identifying and blacklisting spam email IDs through the email server control panel. This action helps prevent potential threats and unauthorized access, reinforcing the Company's commitment to data protection and cyber hygiene. There have been no instances of product recalls, penalties, or regulatory actions related to advertising, delivery of essential services, or product/service safety during the reporting period.

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches:** Nil

b. **Percentage of data breaches involving personally identifiable information of customers:** NA

c. **Impact, if any, of the data breaches:** NA

Leadership Indicators

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

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

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

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

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

Yes, The Company maintains regular communication with distributors, dealers, and customers to provide timely updates regarding product availability, supply chain disruptions, or any potential delays in delivery. Since the Company operates in the hosiery industry and does not provide essential services, no specific mechanism for discontinuation of essential services is currently applicable.

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

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