



S.P.APPARELS LTD.



Regd. Office : 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tamil Nadu, India.
Phone : +91-4296-714000 E-mail : spindia@s-p-apparels.com
Web : www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

08th August 2025

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Scrip Code: 540048

Symbol: SPAL

Dear Sirs,

Sub: Submission of BRSR the Financial year 2024-2025.

Pursuant to Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015, we are submitting herewith a copy of Business Responsibility and Sustainability Report of the Company for the Financial Year 2024-2025. The Business Responsibility and Sustainability Report also forms part of the 20th Annual Report of the Company.

Kindly take the above information and record.

Thanking You,

For S.P.Apparels Limited,

K.Vinodhini
Company Secretary and Compliance Officer

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I.DETAILS		
1.	Corporate Identity Number (CIN) of the Listed Entity	L18101TZ2005PLC012295
2.	Name of the Listed Entity	S.P.Apparels Limited
3.	Year of incorporation	2005
4.	Registered office address	39 A Extension Street,Kaikattipudur, Avinashi, Tirupur 641654.
5.	Corporate address	39 A Extension Street, Kaikattipudur, Avinashi, Tirupur 641654.
6.	E-mail	csoffice@spapparels.com
7.	Telephone	04296-714000
8.	Website	www.spapparels.com
9.	Financial year for which reporting is being done	1st April, 2024 to 31st March, 2025
10.	Name of the Stock Exchange(s) where shares are listed	1.BSE Limited 2.National Stock Exchange of India Limited
11.	Paid-up Capital	25,09,26,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	K.Vinodhini, Company Secretary 39 A Extension Street, Kaikattipudur, Avinashi, Tirupur 641654. Tel.: 04296-714000 Email:csoffice@spapparels.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a Standalone basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Garments	93

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.	Garments	18101	93

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	22	1	23
International	-	-	-

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19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	-
International (No. of Countries)	2

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

Exports contribute around 93 % of the total turnover of the entity

c. A brief on types of customers

The Company has a strong foothold and premium brand customers in UK & USA for our fine quality garments and dedicated customer service.

IV. EMPLOYEES

20. Details as at the end of Financial Year : 2024-2025

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)	1045	778	74.45	267	25.55
2.	Other than Permanent (E)	916	531	57.97	385	42.03
3.	Total employees (D + E)	1961	1309	66.75	652	33.25
WORKERS						
4.	Permanent (F)	7861	1622	20.63	6239	79.37
5.	Other than Permanent (G)	6143	2023	32.93	4120	67.07
6.	Total workers (F + G)	14004	3645	26.03	10359	73.97

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)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	15	7	46.67	8	53.33
5.	Other than permanent (G)	13	9	69.23	4	30.77
6.	Total differently abled workers (F + G)	28	16	57.14	12	42.86

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21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	3	38
Key Management Personnel	3	2	66

22. Turnover rate for permanent employees and worker. (Disclose trends for the past 3 years)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.19%	1.87%	4.06%	1.22%	2.02%	3.24%	4%	6%	10%
Permanent Workers	9.49%	6.01%	15.50%	5.27%	5.42%	10.69%	10 %	12%	22 %

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	Crocodile Products Private Limited	Subsidiary	70	No
2	S.P.Apparels (UK)(P) Limited	Subsidiary	100	No
3	S.P. Retail Ventures Limited	Subsidiary	100	No
4	S.P.Apparels International(Private) Limited	Subsidiary	100	No
5	Young Brand Apparel Private Limited	Subsidiary	100	No

VI. CSR DETAILS

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

(ii) Turnover (in Millions): 9816.23

(iii) Net worth (in millions): 8597.53

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VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No, the business of the Company is such that it does not affect the community. However, the HR & Factory head at the factories engage with the communities located in the vicinity on an ongoing basis.	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	NA	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes. The Shareholders grievances are promptly redressed by RTA. The Company also equipped to handle the queries directly from the shareholders through its experienced personnels at secretarial department. Further the Investor can register the Compliant in SCORES Platform and Smart ODR provided by SEBI. The Company also constitutes Stake Holder relationship committee to address the grievances of the Shareholders periodically.	Nil	Nil	Nil	Nil	-	Nil

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes. The Company has in place a Grievance Redressal Mechanism; details whereof are available at https://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2023/08/Grievance-Redressal-policy.pdf	608	0	Nil	534	0	Nil
Customers		Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners		Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	Not Applicable						

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

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

S. No.	Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Opportunity	For our operations, major source of energy we consuming from renewable energy that minimizes carbon pollution by way of electrical energy from wind mills and solar energy, which is a non conventional energy source.	-	Positive The energy saving measures result in consumption of economized power and fuel that would reduce the cost of production. 1. Controlling emission 2. Carbon emission

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S. No.	Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Use and Management	Opportunity	The Company follows Chemical free 2200 KLD of 100% Biological Oxidation process with ultra filtration and reverse osmosis separation process and multiple effect evaporator followed by agitator thin film drier for final reject management system.	-	Positive: 1. RO permwate recovered and reused in process house 2. MEE condensate recovered and reused in process house and boiler 3. Overall 99.1 % water recovered and reused as process water.
3	Health and Safety	Risk and Opportunity	The Company places very high importance on safety of its employees. By continuously focusing on behavioral, process, contractors, and transport safety. The Company is aiming for smooth operations. The basic objective is to make the working place safe for all its employees.	Health and Safety are deeply embedded in the operations and using digitalization and automation to enhance safety governance at all the levels. Enabled systematic approach for monitoring all the third- party service providers of the company on stringent safety criteria.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

P1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability
P2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle
P3	Businesses should promote the wellbeing of all employees
P4	Businesses should respect the interests of and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect, and make efforts to restore the environment
P7	Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner
P8	Businesses should support inclusive growth and equitable development
P9	Businesses should engage with and provide value to their customers and consumers in a responsible manner

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<p>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.</p>	<p>Yes. Risk Management Committee. The Committee comprises of: - Mr.P.Sundararajan, Chairman & Managing Director - Mr.C.R.Rajagopal, Independent Director - Mr.Chenduran, Joint Managing Director. The Committee monitors and approves risk management and sustainability framework on a regular basis among others</p>																	
<p>10. Details of Review of NGRBCs by the Company:</p>																		
<p>Subject for Review</p>	<p>Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee</p>									<p>Frequency(Annually/ Half yearly/ Quarterly/ Any other - please specify)</p>								
<p>Performance against above policies and follow up action</p>	<p>Committees of the Board</p>	<p>Annually</p>																
<p>Compliance with statutory requirements of relevance to the principles, and, rectification of any non- compliances</p>	<p>Statutory Compliance Certificate on applicable laws is provided by the CEO & MD to the Board of Directors.</p>	<p>Quarterly</p>																
<p>11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.</p>	<p>P1</p>	<p>P2</p>	<p>P3</p>	<p>P4</p>	<p>P5</p>	<p>P6</p>	<p>P7</p>	<p>P8</p>	<p>P9</p>									
<p>12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:</p>	<p>P1</p>	<p>P2</p>	<p>P3</p>	<p>P4</p>	<p>P5</p>	<p>P6</p>	<p>P7</p>	<p>P8</p>	<p>P9</p>									
<p>The entity does not consider the Principles material to its business (Yes/No)</p> <p>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/ No)</p> <p>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</p> <p>It is planned to be done in the next financial year (Yes/No)</p> <p>Any other reason (please specify)</p>	<p>Not applicable</p>																	

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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators:

1. Percentage coverage by training and awareness programmes on any or all the Principles in the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	4	1. Compliance with the applicable legislation, regulations and significant material development. 2. Increasing the effectiveness of Human resources. 3. Reviewing the Risk Management framework. 4. Ensruing the efficacy of Internal financial controls. 5. Reviweing and planning the sustainability initiatives.	100%
Key Managerial Personnel	4		
Employees other than BoD and KMPs	12	1. Fire and work Safety management. 2. Awareness programmes on sustainability. 3. Sports 4. Knowledge Sharing. 5. Workplace stress management.	97%
Workers	12	1. Fire and work Safety management. 2. Awareness programmes on stress management 3. Knowledge sharing	98%

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

Monetary					
Particulars	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				
Settlement					
Compounding fee					

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

Yes. Our Company have zero tolerance to bribery and corruption in any form by any party and we follow high standard of ethical conduct of not accepting or offering bribes, or participate in corrupt practices.

The policy is available on the Company's website at - <https://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2023/08/Anti-Bribery-Policy.pdf>

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

Case Details	FY 2024-2025 (Current Financial Year)	FY 2023- 2024 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2024-2025 (Current Financial Year)		FY 2023- 2024 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable

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

	FY 2024-2025 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	46	41.50

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	FY24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	0.46	0.33
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100	100
	d. Investments (Investments in related parties / Total Investments made)	96	98

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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
4	1. Zero Tolerance awareness	85 %
	2.Higgs	
	3. ZDHC Chemical Management System Awareness	

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

Yes, the Company has a code of conduct for the Board and Senior Management pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Further, the Board Members and KMPs confirms, at the beginning of every financial year and as and when there is any change in such interest, that there was no material, financial and commercial transactions with the Company, where they have interest that may have any potential conflict.

The Directors do not participate in agenda items at the Board/ Committee meetings in which they are interested or deemed to be interested.

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

Essential Indicators:

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

	FY2024-2025	FY2023-2024	Details of improvements in environmental and social impacts
R&D	-	-	Water treatment, solar rooftop panels, briquettes to reduce CO2 emission.
Capex	Rs. 98 lakhs (For converting the LT to HT in PTLR to reduce the diesel consumption & EB penal charges)	Rs. 93 lakhs (For converting the LT to HT in KVP to reduce the diesel consumption & EB penal charges)	

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

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

As part of sustainable sourcing, about 98% of our annual cotton procurement is sourced sustainably from the vendors who is compliant with social and environment standards. Further other inputs is also procuring from such vendors.

3. Describe the processes in place to safely collect, reuse, recycle and dispose after sale and at the end of life for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

- 100% of plastics waste including packing material are sold for recycling.
- E-waste are sold only to authorized vendors of TamilNadu Pollution Control Board
- Hazardous waste are sold to TNPCB authorized hazardous waste vendors.
- All the cutting wastes are segregated colour wise and sold for other reuseage.

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.

Yes, Extended Producer Responsibility (EPR) is applicable to the Company and the waste collection plan is in line with the Extended Producer Responsibility (EPR). The waste generated under various category is collected by the Authorized Recycle plant who is covered under the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards.

Leadership Indicators:

1. Has the entity conducted Life Cycle 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?

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NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No) If yes, provide the web link
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The Company has not conducted any life cycle assessment for the products till date. However, it is planning to carry out the LCA for products in the coming future.

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
-	-	-

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 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Accessories	21.47%	30 %

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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Re-Used	Re-cycled	Safely Disposed	Re-Used	Re-cycled	Safely Disposed
Plastics (including packaging)	0	100	All plastic waste sold to recycle plants	0	100	All plastic waste sold to recycle plants
E-waste	0	100	All the E-waste sold to TNPCB Approved plants	0	100	All the E-waste sold to TNPCB Approved plants
Hazardous waste	0	100	All the Hazardous waste sold to TNPCB Approved plants	0	100	All the Hazardous waste sold to TNPCB Approved plants
Other waste	0	100	All the solid waste sold to recycle plants	0	100	All the solid waste sold to recycle plants

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
-	-

Essential Indicators:

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

[illegible]

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

[illegible]

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1c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	3.59%	3.29%

2. Details of retirement benefits:

Benefits#	FY2024-25 (Current Financial year)			FY 2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	28.76	100.00	Yes	34.16	100.00	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	52.78	99.51	Yes	55.99	99.51	Yes
Others - please specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

Yes, operations and office premises are accessible to differently abled employees and workers as per Rights of Persons with Disabilities Act, 2016.

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 being an equal opportunity employer and ensures an inclusive workplace for all its employees. The Company's anti-harassment and anti-discrimination policy highlights that the Company provides equal opportunity to all without discriminating on any grounds be of gender, age, sex, religion, cultural background, health or medical condition, physical ability, appearance, marital status, etc. The policy is uploaded on the Company's website at <https://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2023/08/Human-Rights-Policy.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	1	100	0	0
Total	1	100	0	0

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

Permanent Workers	Yes. Employees can approach Grievance Redressal Investigation Committee (GRIC) to resolve their discrepancies on immediate basis, employees can also register their grievances in a toll free number given for redressal purpose.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category#	FY 2024-2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1045	-	-	934	-	-
- Male	778	-	-	736	-	-
- Female	267	-	-	198	-	-
Total Permanent Workers	7861	-	-	7475	-	-
- Male	1622	-	-	1743	-	-
- Female	6239	-	-	5732	-	-

8. Details of training given to employees and workers:

Category	FY 2024-2025 (Current Financial Year)					FY 2023-2024 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/ A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1045	1045	100	0	0	1212	1212	100	1212	100
Female	916	916	100	0	0	555	555	100	555	100
Total	1916	1916	100	0	0	1767	1767	100	1767	100
Workers										
Male	7861	7861	100	7861	100	3152	3152	100	3152	100
Female	6143	6143	100	6143	100	9310	9310	100	9310	100
Total	14004	14004	100	14004	100	12462	12462	100	12462	100

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

Category	FY 2024-2025 (Current Financial Year)			FY 2023-2024 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1045	1045	100	1212	1212	100
Female	916	916	100	555	555	100
Total	1916	1916	100	1767	1767	100
Workers						
Male	7861	7861	100	3152	3152	100
Female	6143	6143	100	9310	9310	100
Total	14004	14004	100	12462	12462	100

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?
 - Yes. The Company's Units have implemented occupational health and safety management systems covering all elements of Plan-Do-Check-Act (PDCA) cycle.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
 - Identifying Hazards: After assessing the workplace routinely, potential hazard will be identified.
 - Risk Assessment: Once the thread is identified then it would be assessed to measure the intensity of the risk.
 - Control Measures: Based on the assessment we implement the steps to control and manage the risk.
 - Documentation and Review: The threads identified and control measures taken were documented accordingly and the same will be subject to periodical review.
- Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

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

Yes, facilities have medical center, nurse team and health service providers for non-occupational needs.

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

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total recordable work-related injuries	Employees	-	-
	Workers	-	5
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

Health of the Employees and workers are paramount for the wellbeing of the Company. The Company is following various effective initiations with regard to the safe and healthy workplace. All the safety measures to be followed at the time to emergency were directly demonstrated to the employees and workers along with their effective participation. A dedicated medical team and evacuation team is always ready to be deployed. SPAL always prioritize the organizational safety culture at any cost. Numerous initiatives have been undertaken to improve employee safety at the Units.

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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	1	0	-
Health & Safety	228	0	-	85	0	-

14. Assessments for the year:

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

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

No significant Risky incidents were occurred.

Leadership Indicators:

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

(A) Employees - (Y) (B) Workers - (Y).

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

Yes, we ensure that statutory dues have been deducted and deposited by the value chain partners.

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

Particulars	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 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial year)	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial year)
Employees	-	-	-	-
Workers	1	-	5	-

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)

No, the Company is conducting programme for career development and skill upgradation to enrich the employees on their own.

5. Details on assessment of value chain partners

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100 %
Working Conditions	100 %

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

We are monitoring the sustainable practices followed by our value chain partners.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

Essential Indicators:

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

The Company has internal framework to capture the internal and external stakeholders to have an insight of their needs and expectations. And devised suitable plan to cater their needs.

2. List of 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)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) other	Frequency of Engagement (Annual / Half Yearly / Quarterly / Others - Please specify)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> - Personal and Group Meetings - Skill development - Training - Internal Communications 	Frequently	To improve productivity and standard of Work and for refreshments from work stress.
Vendors/ contractors	No	<ul style="list-style-type: none"> - Review meetings 	As required	To discuss about the management of Supply chain issues and quality of the product.
Regulatory bodies and government agency	No	<ul style="list-style-type: none"> - Regulatory Filings - Facility Inspections - One on One meetings 	As required	Good governance practice; regulatory compliance
Customers	No	<ul style="list-style-type: none"> - Company website - Advertisement - Surveys 	As required	To discuss about the issues faced by the Customers and to redress it immediately
Shareholders	No	<ul style="list-style-type: none"> - Meetings - Website - Investor Presentation - Annual Report One on One meeting 	Quarterly/ Annually	Discussion about the performance of the Company, declare dividend and getting approvals.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) other	Frequency of Engagement (Annual / Half Yearly / Quarterly / Others - Please specify)	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Community	No	-Community visits and meetings - CSR Activities	As required	Empowering the Vulnerable People by providing Food and education and actively contributing towards the wellbeing of the Community.

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 Consultation with the stakeholders and the Board on economic, environmental, and social topics has been delegated to the respective departments who are in close contact with the identified stakeholders on continuous basis.

The Board and relevant Committees are briefed about the interactions with the stakeholders and action implemented.

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.**

Stakeholders form an integral part of the Company's business. Consultations are in the form of Meetings and other mode of digital communications.

Based on the Consultation with the stakeholders the Company will frame the mechanism to effectively address the grievances. The Company focuses meeting with customers to improve the quality of its products and to cater the needs of the market. It follows a bottom-up approach for all social projects. All projects are planned in consultation with the community. The process involves interacting with them and understanding their challenges and issues.

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

The CSR projects of the Company aim to focus on a social transformation in the life of its disadvantaged, vulnerable and marginalised stakeholders. The Company ensures that the CSR funds are utilised in an optimum manner that uplifts the weaker sections of the society.

The Company works towards overall development of the way of life of the communities around its Units, most of which are in distant rural areas.

For more information, please refer the Corporate Social Responsibility (CSR) Section of this Annual Report.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. of employee / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1045	1045	100	934	934	100
Other than permanent	916	916	100	833	833	100
Total Employees	1961	1961	100	1767	1767	100
Workers						
Permanent	7861	7861	100	7475	7475	100
Other permanent	6143	6143	100	4987	4987	100
Total Workers	14004	14004	100	12462	12462	100

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

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/ D)	No. (F)	% (F/D)
Employees										
Permanent	1045	-	-	1045	100	934	-	-	934	100
Male	778	-	-	778	100	736	-	-	736	100
Female	267	-	-	267	100	198	-	-	198	100
Other than permanent	916	-	-	916	100	833	-	-	833	100
Male	531	-	-	531	100	476	-	-	476	100
Female	385	-	-	385	100	357	-	-	357	100
Workers										
Permanent	7861	-	-	7861	100	7475	-	-	7475	100
Male	1622	-	-	1622	100	1743	-	-	1743	100
Female	6239	-	-	6239	100	5732	-	-	5732	100
Other than permanent	6143	-	-	6143	100	4987	-	-	4987	100
Male	2023	-	-	2023	100	1409	-	-	1409	100
Female	4120	-	-	4120	100	3578	-	-	3578	100

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category (in ₹)	Number	Median remuneration / salary wages of respective category (in ₹)
Board of Directors (BoD)*	5	10,83,333	3	1,00,000
Key Managerial Personnel (KMP)**	1	2,90,600	2	3,65,350
Employees other than BoD and KMP	1045	25,610	916	15,660
Workers	7861	12,329	6143	9,753

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

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	60.00 %	73.54 %

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

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

1. GRIC has been constituted by the Management. Senior officials at various levels are the members of this committee.
2. We have established a Grievance redressal Committee which periodically reviews the employees concerns
3. We have installed suggestion box in prominent work places which is taken care by concerned department and timely remedial measures is given
4. Toll free numbers are displayed everywhere in workplace, which enables the employees to reach out in case of need
5. We have also set up a Works committee
6. Number of Complaints on the following made by employees and workers:

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

Particulars	FY 2024-25 Current Financial year	FY 2023-24 Previous Financial year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/ workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

- Shop Floor Committee meeting
- General Grievance Redressal (GGR)
- Critical Grievance Redressal (CGR)
- Random Grievance Redressal (RGR)

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

Yes

10. Assessments for the year:

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

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

No any such adverse incidents took place.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Leadership Indicators:

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

Not applicable as no such modifications has been introduced in the current reporting year.

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

The Company's Human rights policy recognizes the following priority issues:

1. We are duly audited and certified by the concerned authorities.
2. We are zero tolerant to the child, forced or compulsory labour in operations and supply chains
3. We provide equal opportunity for all employees and also Providing opportunities for all employees to express concerns and seek redressal.

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?

Yes, operations and office premises are accessible to differently abled employees and workers.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Child labor	100%
Forced / involuntary labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others - please specify	

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

No such incidents took place for corrective actions.

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

Essential Indicators:

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

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
From Renewable sources		
Total electricity consumption (A) (TJ)	97.465 TJ	138.03
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	172.44 TJ	
Total energy consumed from Renewable resources(A+B+C)	269.905 TJ	138.03
From non-renewable sources	-	
Total Electricity consumption (TJ) (D)	20.56 TJ	25.27

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Total Fuel Consumption (E)	15.6 TJ	5.52
Energy Consumption through other sources(F)	241.91 TJ	259.27
Total energy consumed from non-renewable resources(D+E+F)	278.07 TJ	290.06
Total energy consumed (A+B+C+D+E+F)	547.98 TJ	428.09
Energy intensity per rupee (Total energy consumption/revenue per operations)	0.03825 TJ / INR Million	0.04515 TJ / INR Million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	-	-
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, the name of the external agency. No

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

Yes. We are conducting Factories Environmental Module (FEM) every year in all factories and the results are also verified by certified third parties external agencies such as PGS Energy Services, NIN Energy India Pvt Ltd.

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

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	0
(ii) Groundwater	204648.83	381063.24
(iii) Third-party water	97539.38	106348.95
(iv) Seawater / desalinated water	0	0
(v) Others (rainwater)	12382.8	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	314571.01	487412.18
Total volume of water consumption(in kilolitres)	314571.01	487412.18
Water intensity per rupee of turnover (Water consumed in litres / Revenue from Operations)	32.05	51.39
Water intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP)	-	-
Water intensity in terms of Physical output	-	-
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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 any external agencies.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Water Discharge by destination and level of treatment (in kilolitres)		
i) To Surface water	-	-
- No Treatment	-	-
-With Treatment - Specify level of treatment	-	-
ii) To Groundwater	-	-
- No Treatment	-	-
-With Treatment - Specify level of treatment	-	-
iii) To Seawater	-	-
- No Treatment	-	-
-With Treatment - Specify level of treatment	-	-
iv) Sent to third Party	-	-
- No Treatment	-	-
-With Treatment - Specify level of treatment	-	-
v) Others	-	-
- No Treatment	-	-
-With Treatment - 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, the name of the external agency. No

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

Yes, The Processing division of the Company where the effluent level is high are compliant with Zero Liquid Discharge. The Company follows Chemical free 2200 KLD of 100% Biological Oxidation process with ultra filtration and reverse osmosis separation process and multiple effect evaporator followed by agitator thin film drier for final reject management system. Overall 99.1 % water recovered and reused as process water.

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

Parameter	Unit	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
NOx	mg/Nm3	158.08 Kgs/Year	210.97
SOx	mg/Nm3	43.6 Kgs/Year	87.33
Particulate matter (PM)	mg/Nm3	328.8 Kgs/Year	228.38
Persistent organic pollutants (POP)	NA	NA	NA

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Parameter	Unit	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others - please specify	NA	NA	NA

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

No independent assessment/evaluation/assurance has been carried out by any external agencies.

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

Parameter	Unit	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	36489.65	8712.69
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	4922.5	5698.25
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and 2 GHG emissions/Revenue from operations)		4.22	1.51
Total Scope 1 and Scope 2 emissions 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)	tCO ₂ eq/ lakh	-	-
Total Scope 1 and Scope 2 emissions 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 any external agencies.

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

The Company is committed to reduce its carbon footprint and to achieve the target of carbon neutrality by 2050, the Company has taken major initiatives such as installation of solar roof top in the factories. It also adopted processes such as replacing traditional fuel with alternative fuel, improving energy efficiency and using industrial waste as raw material.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	118.16	13.35
E-waste (B)	3.62	4.97
Bio-medical waste (C)	0.82	0.7
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other hazardous waste. Please specify, if any Polythene waste, spent oil (G)	100.19	80.53
Other non-hazardous waste generated (H) Please specify, if any. Metal Waste, Carton Box, Paper Waste, Food waste (Break-up by composition i.e. by materials relevant to the sector)	340.36	472.85
Total (A+B + C + D + E + F + G + H)	563.15	571.14
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.059	0.060
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of Physical output	-	-
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Waste Recovered	
(i) Recycled	All the cutting wastes are segregated by colour wise and sent to the recycling unit.	
(ii) Re-used		
(iii) Other recovery operations (Co-processed)		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Waste Recovered	
(i) Incineration	NIL	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

No independent assessment/evaluation/assurance has been carried out by any external agencies.

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 management of waste generated is being undertaken as detailed below:

- The Company has a waste management system which segregates hazardous and non-hazardous waste, recycling, treatment and disposal.
- Wet waste is stabilized by composting
- Hazardous waste generated viz. lube oil, grease and oily cotton, is managed through authorized recyclers
- The Company follows Zero Discharge of Hazardous Chemicals which enables to reduce the Hazardous Chemicals discharge in the water.

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.
Nil			

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 since EIA not attracted for our Industry categorization.					

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
S.P.Apparels Limited adheres to all applicable environmental laws and regulations and no case of non-compliance was registered during the reporting period.				

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Leadership Indicators:

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

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

(i) Name of the area Not Applicable

(ii) Nature of operations Not Applicable

(iii) Water withdrawal, consumption and discharge in the following format: Not Applicable

Parameter	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source(in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater	Not Applicable	Not Applicable
(iii) Third-party water	Not Applicable	Not Applicable
(iv) Seawater / desalinated water	Not Applicable	Not Applicable
(v) Others (rainwater)	Not Applicable	Not Applicable
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Not Applicable	Not Applicable
Total volume of water consumption(in kilolitres)	Not Applicable	Not Applicable
Water intensity per rupee of turnover (Water consumed in litres / turnover)	Not Applicable	Not Applicable
Water intensity (optional) - the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Water discharge by destination and level of treatment (in kilolitres)		
(i) into Surface water	Not Applicable	Not Applicable
-No treatment	Not Applicable	Not Applicable
-With treatment - please specify level of treatment	Not Applicable	Not Applicable
(ii) intoGroundwater	Not Applicable	Not Applicable
-No treatment	Not Applicable	Not Applicable
-With treatment - please specify level of treatment	Not Applicable	Not Applicable
(iii) into Seawater	Not Applicable	Not Applicable
-No treatment	Not Applicable	Not Applicable
-With treatment - please specify level of treatment	Not Applicable	Not Applicable
(iv) Sent to third-parties	Not Applicable	Not Applicable
-No treatment	Not Applicable	Not Applicable
-With treatment - please specify level of treatment	Not Applicable	Not Applicable
(v) Others	Not Applicable	Not Applicable
-No treatment	Not Applicable	Not Applicable
-With treatment - please specify level of treatment	Not Applicable	Not Applicable
Total water discharged (in kilolitres)	Not Applicable	Not Applicable

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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 any external agencies.

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

Parameter	Unit	FY 2024-25 (Current Financial year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover	tCO ₂ eq/ Lakh	-	-
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 any external agencies.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

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:

Our unit was audited by Bluwin UK to improve resource efficiency, as per their suggestion we have implemented below energy conservation measures replacement of 80 nos of 28 w BLDC FANS in place of 75 watts conventional fans, Thermal insulation for all valves to reduce heat loss, VFD panel installation in a 22 kw air compressor

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	STP & ETP	Recycling of treated process effluent from ETP through followed by Ultra Filtration (UF) & Reverse Osmosis.	Water Conservation
2	Water Conservation	Reduction of raw water consumption in canteen and gardening through process improvements.	Water Conservation
3	Waste Management	Fabric, E-Waste, Packing material and plastic are sold for recycling.	Reduction in Green House Gases and Conversion of Energy.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
4	Renewable energy	The Company sourcing the electrical energy from non conventional energy sources which is windmills & roof top solar panels, contributes 82 % of its total power consumption.	Reduction of Carbon Emission.

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

The Company has a business continuity and robust disaster management plan thoroughly implemented at each Unit. Mock Drills are conducted frequently to educate employees and workers of the Company to act in vigilant manner at the time of emergency and they were trained to combat fire, to save and rescue people inside the factories. Further health and safety protocols and adequate communication protocols during extreme weather events ensure safety at sites and minimise the impact on workforce. Insurance coverage is in place to protect against damages to business assets or loss of materials in warehouses or transit due to extreme weather events.

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

NIL.

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

NIL

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

PRINCIPLE 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators:

1. a. Number of affiliations with trade and industry chambers/ associations. 2
- 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	Tamilnadu Spinning Mill Association	State
2	Tirupur Exporters 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
Not Applicable		

Leadership Indicators:

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					

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
None of the projects undertaken by the Company in FY 2024-25 required Social Impact Assessments (SIA).					

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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	Amount paid to PAFs in the FY (in INR)
Not applicable						

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

As a part of the CSR Policy, the Company has a dedicated team to proactively meets the community representatives and marginal stakeholders. Required solutions were implemented as per the need.

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

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Directly sourced from MSMEs/ small producers	63.00%	63.00%
Sourced directly from within the district and neighbouring districts	27.00 %	28.00 %

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

Location	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Rural	100 %	100 %
Semi-Urban	-	-
Urban	-	-
Metropolitan	-	-

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

Leadership Indicators:

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S No.	State	Aspirational District	Amount spent (in INR)
-	-	-	-

Not Applicable as no CSR projects were undertaken in designated aspirational districts as identified by government bodies

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

- (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: 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
-	-	-

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.	Promoting Education	The beneficiaries are General Public	100%
2.	Promoting Health Care	The beneficiaries are General Public	
3.	Relief and Rehabilitation	The beneficiaries are General Public	
4.	Enhancement of Vocational Skills	The beneficiaries are General Public	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD..)

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

Essential Indicators:

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
 - The Company is a Customer Centric organisation designed to enrich customers' experience. There's an effective complaint handling procedure that facilitates prompt logging, investigation, resolution, and closure.
 - Customers can register complaints through dealers, Company team, Company Website, Contact Centre. Upon receipt of the customer complaint, the technical personnel attend and address the complaint within 24 hours. all the complaints are monitored on monthly basis.
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	40 % (For Garments Sold)
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

Particulars	FY24-25* (Current Financial Year)		Remarks	FY23-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

Yes. The same is available on the Company's website at <http://www.s-p-apparels.com/wp/wp-content/uploads/bsk-pdf-manager/2022/08/Risk-Management-Policy-Revised-2022.pdf>

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6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No corrective actions during the year.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches - Nil
- Percentage of data breached involving personally identifiable information of customers - Nil
- Impact, if any, of the data breaches - Nil

Leadership Indicators:

1.	Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	The information on company's products can be accessed through company's website i.e., www.spapparels.com
2.	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	Our product tag contains the information on the safe and responsible usage of the products such as Wash care instructions, product features, Customer care details etc. We mention these instructions on all of our apparel products.
3.	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	Not 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)	The Company only discloses the product information what is mandated under the Various Act.