

Annexure – F

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Section A: General Disclosure

I. Details of Listed Entity

1.	Corporate Identification No. (CIN) of Listed Entity	L74999MP2017PLC043234
2.	Name of Listed Entity	D. P. Abhushan Limited
3.	Date of Incorporation	02nd May, 2017
4.	Registered Office Address	138, Chandani Chowk, Ratlam (M.P.) - 457001
5.	Corporate Office Address	19, Chandani Chowk, Ratlam (M.P.) - 457001
6.	E Mail	cs@dpjewellers.com
7.	Telephone	+91-7412-490 966 /247122
8.	Website	www.dpjewellers.com
9.	Financial Year for Which Reporting is being done	
	Current Financial Year	2024-25 (01/04/2024 - 31/03/2025)
	Previous Financial Year	2023-24 (01/04/2023 - 31/03/2024)
10.	Name of Stock Exchange(s) where shares are listed	1. NSE (National Stock Exchange) 2. BSE (Bombay Stock Exchange)
11.	Paid Up Capital	₹22,66,04,200/- (₹ Twenty-Two Crore Sixty-Six Lakh Four Thousand and Two Hundred Only)
12.	Name & Contact Details (telephone, email address) of the person who may be contacted in case of any queries on BRSR report.	Name: Mr. Vijesh Kumar Kasera/Ms. Aashi Neema M. No.: +91-98273-82240 LL No.: 07412-247121 E Mail: cs@dpjewellers.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 are on a standalone basis
14.	Whether the company has undertaken assessment or assurance of the BRSR Core?	No
15.	Name of assessment or assurance provider	NA
16.	Type of assessment or assurance obtained	NA

II. Product/Services

17. Details of Business activities (accounting for 90% of Turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of Entity
1	Trade	Wholesale/Retail Trading	83.95%
2	Manufacturing	Wholesale/Retail Trading	16.05%

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

S. No.	Product/Services	NIC Code	% of Total Turnover Contributed
a.	Gold and Jewellery	36911	96.56%
b.	Silver Jewellery	36911	2.06%
c.	Diamonds, Stones & Others	36911	1.38%

III. Operations

19. Number of Locations where your plant and/or operations/offices of the entity are situated:

Location	No. of Plants	No. of Offices/Showrooms	Total
National	0	10 (Showrooms) + 4 (Offices)	14
International	0	0	0

20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of the States)	4
International (No. of the Countries)	0

b. What is the contribution of the exports as a % of Total Turnover of the entity?

Company does not engage in International Market Operations and hence the contribution of exports as a percentage of the total turnover of the entity is NIL.

c. A brief on types of Customer:

B2C Model: Our Company operates in the Jewellery industry, employing a Business-to-Consumer (B2C) retail model. The company's core business involves sourcing Jewellery from reputable suppliers and Jewellers. These carefully curated Jewellery pieces are then made available directly to end consumers, through its Retail outlets, who purchase them for personal use.

In addition to being a retailer, our Company also undertakes Jewellery manufacturing and design services on a need/customization basis. This allows customers to have bespoke pieces created according to their preferences and requirements.

We primarily cater to individual customers, referred to as end consumers, who seek to acquire Jewellery items for personal adornment and self-expression. These customers are distinct from resellers or distributors who purchase Jewellery for the purpose of further distribution or resale.

D. P. Abhushan Limited operates through its own network of retail stores where customers can physically explore and select Jewellery.

B2B Model: Under B2B Model D. P. Abhushan Limited caters to Corporate Client by Issuing Gift Cards or Coins as per the Requirement of the Client. D P Abhushan Limited also serves to the businesses engaged in Same Industry.

IV. Employees

21. Details as at the end of Financial Year:

A. Employees and Workers (Including differently abled)

Employees

S. No.	Particulars	Total (A)	Male		Female		Other
			No. (B)	% (B/A)	No. (C)	% (C/A)	
1.	Permanent (D)	796	668	83.92	128	16.08	0
2.	Other than Permanent (E)	0	0	0	0	0	0
3.	Total employees (D + E)	796	668	83.92	128	16.08	0

Workers

S. No.	Particulars	Total (A)	Male		Female		Other
			No. (B)	% (B/A)	No. (C)	% (C/A)	
1	Permanent (F)	0	0	0	0	0	0
2	Other than Permanent (G)	0	0	0	0	0	0
3	Total Employees (F+G)	0	0	0	0	0	0

B. Differently abled Employees and Workers

DIFFERENTLY ABLED EMPLOYEES

S. No.	Particulars	Total (A)	Male		Female		Other
			No. (B)	% (B/A)	No. (C)	% (C/A)	
1.	Permanent (D)	3	3	100.00	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0
3.	Total differently abled employees (D + E)	3	3	100.00	0	0	0

DIFFERENTLY ABLED WORKERS

S. No.	Particulars	Total (A)	Male		Female		Other
			No. (B)	% (B/A)	No. (C)	% (C/A)	
1.	Permanent (F)	0	0	0	0	0	0
2.	Other than permanent (G)	0	0	0	0	0	0
3.	Total differently abled workers (F + G)	0	0	0	0	0	0

22. Participation/Inclusion/Representation of women

	Total (A)	No. & % of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33%
Key Management Personnel	2	1	50%

*Key Management Personnel includes Company Secretary & Compliance Officer and Chief Financial

23. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Turnover Rate (In %)	FY 2024-25				FY 2023-24				FY 2022-23			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	18.51	36.62	NA	21.33	14.48	36.48	NA	17.67	20.20	39.73	NA	22.87
Permanent Workers	0	0	0	0	0	0	0	0	0	0	0	0

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

24. (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	Nil	Nil	Nil	Nil

VI. CSR Details

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S. No.	Requirements	Response
i	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
ii	Turnover (in ₹) (In Lakhs)	233,995.99
iii	Net worth (in ₹) (In Lakhs)	23,875.06

VII. Transparency and Disclosures Compliances

26. 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	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Community	Yes, a mechanism is in place to interact with the community and to address their concerns, if any	0	0	-	0	0	-
Investors (other than shareholders)	Yes. * Ref 1	0	0	-	0	0	-
Shareholders	Yes, Shareholders can lodge their grievances- Company: * Ref 2 RTA: * Ref 3	0	0	0	0	0	0
Employees and workers	Yes, * Ref 4	0	0	-	0	0	-
Customers	Yes, * Ref 5	0	0	-	0	0	-
Value Chain Partners	Yes, * Ref 6	0	0	-	0	0	-

Ref 1: <https://www.dpjewellers.com/contact>

Ref 2: https://www.dpjewellers.com/la-assets/dp/pdf/investor_contact/Investor-Details.pdf

Ref 3 : https://www.dpjewellers.com/la-assets/dp/pdf/investor_contact/Investor-Details.pdf

Ref 4, 5 & 6 : <https://www.dpjewellers.com/contact>

Our Company has developed an all-encompassing Stakeholder Management Policy aimed at establishing a structured framework for addressing concerns and grievances expressed by both internal and external stakeholders. This policy has been designed to proactively mitigate any potential social risks that could have a negative impact on the company's operations. Adhering to the policy, our Company places significant emphasis on upholding the utmost level of confidentiality while handling grievances, thereby reducing conflicts and fostering strong stakeholder relationships. Stakeholders are strongly encouraged to utilize the dedicated channel for addressing grievances as outlined in the policy, particularly when alternative mechanisms are not readily accessible to them.

For more detailed information, please refer to the Stakeholder Management Policy, accessible through the following web link: <https://www.dpjewellers.com/la-assets/dp/pdf/Stakeholder%20Management%20Policy.pdf>

Our Company places great importance on its stakeholders and their satisfaction, and remains dedicated to upholding ethical standards and addressing any concerns promptly and transparently.

Investors and shareholders have direct access to the Company Secretary and Compliance Officer via a dedicated email-id: cs@dpjewellers.com

27. 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 (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)
a.	Energy Management	Opportunity	The retail sector of the Jewellery industry presents an opportunity for energy management. Retail stores necessitate energy for their functioning, including lighting, heating, cooling systems, and electronic devices like computers and cash registers. By employing energy management, retail stores can effectively curtail their energy consumption and associated expenses.	-	-
b.	Customer privacy and data security	Risk & Opportunity	<p>Risk Our company faces a substantial peril regarding customer confidentiality. Any unauthorized access or security breach to critical information can result in severe outcomes, such as financial losses, identity theft, and a loss of customer confidence. Such an eventuality can eventually harm the company's reputation.</p> <p>Opportunity The company recognizes data security as a chance to safeguard their valuable trade secrets, which encompass their designs, manufacturing processes, and supply chain. By integrating appropriate data security measures, it will mitigate the possibility of cyber-attacks, ultimately safeguarding their reputation and assets.</p>	Our company has implemented robust measures to mitigate risks by upholding stringent data privacy policies. We restrict access, utilize password protection, and employ firewalls. Furthermore, dedicated server rooms have been set up to prevent potential data leaks, and we consistently update and evaluate our IT security protocols to align with industry standards.	<p>Negative Failing to adequately protect customer privacy will result in legal penalties and fines..</p> <p>Positive Implementing advanced cyber security solutions has reduced cyber security risks for both the company and its customers.</p>
c.	Access and Affordability	Risk	In the jewellery industry, companies need to strike a delicate balance. It's crucial to offer affordable options while upholding the perceived value of products and services. They also have to consider the	Our company has implemented measures to minimize potential risks through several strategies. We are expanding our	Negative - There's a potential risk of impacting sales due to the challenge of balancing affordability and maintaining profit margins.

			long-term impact of their pricing strategy and avoid a "race to the bottom."	reach by establishing new physical stores and capitalizing on economies of scale. A strategic approach to material procurement helps us curtail costs and provide affordable options for our customers. Furthermore, we adopt a customer-centric approach to pricing and product offerings, with the goal of enhancing our competitiveness and minimizing potential hazards.	
d.	Product Quality & safety	Opportunity	In the Jewellery industry, a company's brand reputation hinges on the quality and safety of its products. To uphold their brand reputation, Our Company takes measures to ensure that their products meet high standards of quality and safety. This, in turn, fosters customer loyalty and helps to build a positive brand image.	-	Positive - By ensuring product quality and safety, Our Company can generate higher sales and revenue, decrease costs, and unlock opportunities for market expansion.
e.	Selling practices and\ product labelling	Opportunity	Our Company is enhancing its credibility and fostering consumer trust by implementing fair trade practices and providing comprehensive product labeling. These ethical selling practices have the potential to increase sales for the company. Additionally, Our Company ensures compliance with Hallmarking Unique ID (HUID) for its jewellery products.	-	Positive - These measures have the potential to significantly boost consumer demand for our products and strengthen our brand's reputation.
f.	Employee Engagement, Diversity	Opportunity	Engaging employees leads to increased productivity, innovation, and commitment to our company's success. An inclusive work culture also helps attract and retain top talent from diverse backgrounds, providing a competitive advantage. Measures to enhance engagement include Feedback mechanisms, Recognition programs, Fostering a sense of belonging. Furthermore, diverse hiring practices are key to fostering a more diverse workforce.	-	Positive - The expenses related to acquiring and fostering human resources may be reduced.

g.	Supply Chain management	Risk & opportunity	<p>Risk- Supply chain management poses risks to our company due to potential disruptions and ethical sourcing challenges. This can lead to delivery delays, lost sales, and damage to our reputation.</p> <p>Opportunity: Our company will benefit from an optimized supply chain. This means reduced costs and access to new ideas and technologies through supplier collaboration. An efficient supply chain also allows us to quickly respond to changes in demand or market conditions, boosting profitability.</p>	<p>Our Company implements a two-pronged approach to mitigate supply chain risks. Firstly, we carefully select ethical suppliers who possess a proven track record of reliability and integrity. Secondly, we maintain regular and open communication with our suppliers. This ongoing dialogue ensures that they consistently meet our established standards for quality, pricing, lead time, and social responsibility.</p>	<p>Negative- Supply chain disruption will result in higher production costs for the product. Positive: Reduction in costs, improving efficiency, and enhancing customer satisfaction.</p>
h.	Business Ethics	Opportunity	<p>By prioritizing business ethics, our Company stands to build trust, attract new customers, enhance its brand image, and increase its credibility with both customers and stakeholders. Furthermore, ethical practices will have a positive impact on employee engagement.</p>	-	<p>Positive- Increased customer loyalty translates into higher sales, improved customer retention, and ultimately, better financial performance.</p>
i	Competitive Behaviour	Risk & opportunity	<p>Risk- Competitor behaviour poses a risk to the company through aggressive competition. This can lead to price wars impacting profitability, loss of market share if the company fails to match innovation, and harm to reputation.</p> <p>Opportunity: Conversely, competitive behaviour offers an opportunity to monitor market trends and identify gaps. This insight can drive the design of new products and marketing campaigns, helping to attract new customers and retain existing ones.</p>	<p>To reduce risk, our company is focusing on a multi-pronged approach. This includes excelling in rural markets and introducing new and unique products to gain a competitive advantage. Furthermore, the company is prioritizing the improvement of customer service through both online and offline channels, and committed to maintaining a strong brand image to ultimately increase its market share.</p>	<p>Negative- May lead to legal actions and fines, resulting in higher legal costs and decreased sales. Positive- Healthy competition can lead to increased sales and profitability. Companies may also invest in research and development, leading to new products or services that can boost revenue.</p>

j.	Critical Incident Risk Management	Opportunity	Critical Incident Risk Management (CIRM) is essential for protecting our company from financial losses and reputational harm. It works by proactively identifying and mitigating potential risks and incidents, such as product quality issues, supply chain disruptions, or security incidents like theft or fraud, that could impact our operations, reputation, or financial performance.	-	Positive- It helps to minimize financial losses resulting from critical incidents, lower its insurance premiums, and safeguard its reputation.
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SECTION B: MANAGEMENT & PROCESS DISCLOSURE

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	The policies/ procedures are approved by the board, functional heads and all of them have been adopted by the Board/ Board Committees.								
c. Web Link of the Policies, if available	Policies are available on the website of the Company i.e., https://www.dpjewellers.com/investor-relation.html Policies which are internal to the Company are available on the intranet of the Company.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	These extend to value chain partners wherever it is relevant and to the extent applicable.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Our Company has incorporated the Bureau of Indian Standards (BIS) across its entire range of Jewellery products, thereby guaranteeing the quality and dependability of its offerings. Moreover, our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGBC), underscoring its unwavering dedication to ethical business practices.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our company is currently developing a comprehensive ESG (Environmental, Social, and Governance) strategy . This strategy will include specific goals and targets for material issues, alongside ensuring continuous upgrades and timely renewals of applicable certifications. Throughout the financial year 2024-25, our company established several key objectives to enhance its sustainability efforts and overall corporate social responsibility. These goals include:								

	<ul style="list-style-type: none"> a. Employee ESG Training: We aim to expand our training division to educate all employees and workers on ESG practices. The training program will thoroughly cover the company's actions and initiatives for effectively addressing these issues. b. Supplier Due Diligence: We strive to conduct thorough due diligence on suppliers, ensuring their alignment with our company's governance values and standards. c. 100% Recyclable and Reusable Products: A major focus is placed on designing products that are 100% recyclable and reusable, in line with our sustainable practices. d. Electricity Consumption Reduction: We target an average annual reduction in electricity consumption of at least 1% to contribute to environmental sustainability. By fiscal year 2035, we aim for a substantial reduction of at least 20% in electricity consumption compared to the base year of fiscal year 2025. e. Water Management and Reduction: We are committed to reducing water withdrawal and actively promoting responsible water management practices by aiming for an average annual reduction in water usage. f. Stakeholder Engagement: D. P. Abhushan values stakeholder engagement significantly. We plan to conduct periodic assessments through formal means to actively involve stakeholders in the decision-making process.
<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>Our Company established above mentioned goals during the financial year 2024-25. We'll measure our performance against these targets in the subsequent financial year and report on them accordingly.</p>
<p>Governance, leadership and oversight</p>	
<p>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)</p>	<p>As a responsible corporate citizen, our company is deeply conscious of its duties towards society. We strongly believe that embedding Environmental, Social & Governance (ESG) principles into our business operations is essential for building business resilience, transforming our culture, and creating long-term value for all our stakeholders.</p> <p>Sustainability is at the very core of our business philosophy. Our sustainability strategy diligently considers key sustainability trends and all potential impacts of our operations on our stakeholders. Furthermore, we carefully assess key opportunities and risks when developing both our short-term and long-term strategies.</p> <p>This year marks a significant turning point as we initiate a more structured approach to ESG. We are developing a comprehensive long-term ESG framework, meticulously aligned with international ESG protocols and guidelines. We have identified our key material topics, which include:</p> <ul style="list-style-type: none"> • Health and Safety • Water Management • Waste Management • Corporate Governance • Ethics and Integrity <p>These topics will form the foundation of our management's future business approach. We are committed to rigorously measuring</p>

and evaluating our performance against these crucial ESG parameters to ensure we continuously create long-term sustainable value for all our stakeholders.

-Mr. Santosh Kataria
Managing Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).
The Risk Management Committee holds the highest authority for overseeing and implementing our Business Responsibility Policies. This committee is responsible for ensuring these policies comply with all relevant laws and regulations, and that they align perfectly with the company's objectives and mission.

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 **Risk Management Committee** holds the highest authority for overseeing and implementing our **Business Responsibility Policies**. This committee is responsible for ensuring these policies comply with all relevant laws and regulations, and that they align perfectly with the company's objectives and mission.

The Company's Risk Management Committee comprises of:

Name	Designation	Committee Designation
Mukesh Kumar Jain	Independent Director	Chairman
Anil Kataria	Whole-time Director	Member
Sanskar Kothari	Independent Director	Member

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the board/ Any other Committee									Frequency (Annually/ Half Yearly/ Quarterly/ Any-other please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	The Risk and Management Committee regularly reviews performance against established policies. It ensures that all necessary follow-up actions are taken in a timely and appropriate manner.									Any-other - As and when required								
Description of other committee for performance against above policies and follow up action	NA									NA								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Our Company has diligently adhered to all statutory obligations, demonstrating full compliance. The Board has thoroughly reviewed the company's operations and found no instances of non-compliance.									Any-other - As and when required								
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	NA									NA								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No)	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
If yes, provide name of the agency									
The company reviews its policies internally and hence no external agency has been appointed for the said purpose.									

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

- 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	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	1	During the year, the Board and KMPs engaged in various updates pertaining to business strategy, Intellectual Property, Regulatory, Safety and Sustainability matters, etc. These topics provided insights on the said Principles.	100.00%
Key Managerial Personnel	1	During the year, the Board and KMPs engaged in various updates pertaining to business strategy, Intellectual Property, Regulatory, Safety and Sustainability matters, etc. These topics provided insights on the said Principles.	100.00%
Employees other than BoD and KMPs Workers	2	Safety/Prevention of Sexual Harassment/ Diversity, Equity and Inclusion/Ethics	100.00%

At our company, we firmly believe that employee training is crucial for both individual and organizational success. We see it as a strategic investment that yields significant long-term benefits for everyone involved.

To ensure the highest standards of safety and quality across all operations, we provide comprehensive training programs for our Board of Directors, Key Management Personnel, and all employees. Our goal is to cultivate a culture of continuous learning and improvement, empowering each individual with the knowledge and skills needed to perform their duties proficiently and securely.

We understand that training is an ongoing process. That's why we're dedicated to providing our employees with unwavering support and ample resources to help them reach their full potential. We firmly uphold that investing in our employees is fundamental to our triumph, and we'll consistently prioritize their growth and development.

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					
Category	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred (Yes/No)
Penalty/ Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

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

3. Of the instances disclosed in Question2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Not Applicable as there are no adjudication proceedings against the company.

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.

Our company has implemented a comprehensive anti-corruption and anti-bribery policy. This policy includes detailed guidelines and procedures to prevent and address any instances of corruption and bribery within the organization.

We ensure the policy is effectively communicated to all stakeholders and employees, promoting widespread awareness and understanding of its principles. To ensure strict adherence across the organization, we conduct regular training sessions and have robust monitoring mechanisms in place.

Furthermore, the policy incorporates measures for reporting any suspected incidents of corruption or bribery. We've established a strong reporting and investigation framework to address such concerns promptly and thoroughly. The policy also clearly outlines the consequences individuals may face for non-compliance, thereby reinforcing the importance of ethical conduct and accountability within the company.

For detailed information and access to the policy, kindly visit the following web link: <https://www.dpjewellers.com/la-assets/dp/pdf/Ethical%20Conduct%20Policy.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:

There was no disciplinary action that has been taken against any director, KMP, employees or workers of our Company by any law enforcement agency for charges of bribery or corruption.

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

Category	FY 2024-25 Current Financial Year		FY 2023-24 Previous Financial year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	Nil	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the current financial year.	Nil	There are no complaints received in relation to the conflict of interest against Directors and KMPs in the previous financial year.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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

There have been no fines, penalties or actions taken by regulators, law enforcement agencies, or judicial institutions related to cases of corruption and conflicts of interest, hence this section is not applicable to the Company.

8. Number of days of accounts payables:

Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial year
i) Average Accounts payable	12444.91	6760.38
ii) Cost of goods/services procured	305662.79	218478.97
iii) Number of days of accounts payables	15	12

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:

Parameters	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. i) Purchases from trading houses	29872708199	20456910553
	ii) Total purchases	33126115990	22850401446
	iii) Purchases from trading houses as % of total purchases	90.18	89.53
	b. Number of trading houses where purchases are made	276	257
	c. i) Purchases from top 10 trading houses	15234825967	9803218964
	ii) Total purchases from trading houses	29872708199	20456910553
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	51.00	47.92

Concentration of Sales	a. i) Sales to dealer / distributors	5312698149	3374945340	
	ii) Total Sales	33107247865	2339111984	
	iii) Sales to dealer / distributors as % of total sales	16.05	14.42	
	b. Number of dealers / distributors to whom sales are made	149	181	
	c. i) Sales to top 10 dealers / distributors	3383966348	1989006217	
	ii) Total Sales to dealer / distributors	5312698149	3374945340	
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	63.70	58.93	
	Share of RPTs in	a. i) Purchases (Purchases with related parties)	1550567	0
		ii) Total Purchases	33126115990	22850401446
iii) Purchases (Purchases with related parties as % of Total Purchases)		0.00	0.00	
b. i) Sales (Sales to related parties)		29952673	0	
ii) Total Sales		33107247865	2339111984	
iii) Sales (Sales to related parties as % of Total Sales)		0.09	0.00	
c. i) Loans & advances given to related parties		0.00	0.00	
ii) Total loans & advances		8409159	1338722	
iii) Loans & advances given to related parties as % of Total loans & advances		0.00	0.00	
d. i) Investments in related parties		0.00	0.00	
ii) Total Investments made		0.00	0.00	
iii) Investments in related parties as % of Total Investments made		0.00	0.00	

Leadership Indicator

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
<p>Our company conducts an annual training program focused on ethical behavior, covering principles essential for all aspects of our operations. These sessions are held in batches throughout the year to accommodate everyone.</p> <p>Participants in this program include:</p> <ul style="list-style-type: none"> - Supply chain partners - Business associates - All categories of employees, whether on our payroll or contracted. <p>This training is reinforced each year to ensure continuous understanding and adherence to our ethical standards.</p>	Principles of the DP Code of Conduct, policies such as Anti-Bribery/ POSH etc.	100

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

Yes, our Company has a clear process for managing conflicts of interest involving Board Members.

In accordance with the **Companies Act, 2013**, Directors are required to disclose their interests in the prescribed Form **MBP-1**. This disclosure is then brought to the attention of the Board at a Board Meeting and officially taken on record.

Furthermore, if a Director has an interest in any transaction, it's brought to the Board's attention, and the interested Director does not participate in that specific discussion

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Not Applicable
Capex	Nil	Nil	Not Applicable

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

At our company, Sustainable Sourcing means ensuring our suppliers use ethically and responsibly sourced raw materials to create high-quality products. We've adopted the following procedures to achieve this:

 1. **Traceability System Implementation:** We've put a traceability system in place to meticulously track the origin of all raw materials used in our production. This system helps us ensure there are no infringements on human rights or environmental degradation.
 2. **Development of Policies and Guidelines:** We've created comprehensive policies and guidelines that clearly outline our unwavering commitment to ethical practices. These policies emphasize sourcing materials exclusively from certified and responsible suppliers.
 3. **Establishing Long-Term Supplier Relationships:** We actively work to build enduring relationships with our suppliers. Through close collaboration, we partner with them to enhance their social and environmental performance.
 4. **Regular Assessment of Supplier Performance:** As part of our dedication to sustainable sourcing, we consistently evaluate our suppliers' performance. We prioritize sourcing materials from certified sources that align with our company's sustainability standards.
 5. **Active Collaboration with Stakeholders:** We actively collaborate with various stakeholders to promote and advocate for sustainable sourcing practices across the industry.
By implementing these measures, we ensure our Sustainable Sourcing practices are effective in upholding ethical standards, environmental responsibility, and the production of superior quality products.
- b. If yes, what percentage of inputs were sourced sustainably?
100% inputs were sourced sustainably.
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

Our company takes a proactive stance towards responsible waste management. We partner with certified recycling and disposal facilities and strictly adhere to all relevant regulations and guidelines for the safe and responsible disposal of various waste streams.

- **Plastic:** We've implemented a comprehensive process for the safe reclamation of plastic materials, including packaging. Within our operations, we actively promote the reuse of plastic materials whenever feasible to minimize waste generation.
 - **E-waste:** We have a systematic approach in place for the safe disposal of electronic waste (e-waste).
 - **Hazardous Waste:** While our company doesn't generate hazardous waste directly, we acknowledge the potential for exposure. Therefore, we have robust procedures to guarantee the safe handling and disposal of hazardous waste in compliance with all relevant regulations.
 - **Other Waste:** We've introduced a waste reduction and recycling program aimed at minimizing waste generation and fostering responsible waste management. Additionally, we collaborate with suppliers to proactively reduce waste at its source by encouraging the use of sustainable materials and packaging.
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 our company. We fully recognize our role in managing the environmental impact of our products throughout their entire life cycle. As part of our ongoing commitment to sustainability, we're actively exploring and evaluating alternative materials to replace the limited use of plastic within our operations.

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?
The Company has not carried out a formal Life Cycle Assessment for its product.
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.
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	
	F.Y. 2024-25	F.Y. 2023-24
Gold	10.10	10.84
Silver	8.67	8.19
Others	4.63	4.88

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:

	F.Y. 2024-25 Current Financial Year			F.Y. 2023-24 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Not Applicable

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

A. Essential Indicators

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

% of employees covered by											
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 employees											
Male	668	0	0	0	0	0	0	0	0	0	0
Female	128	0	0	0	0	128	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	796	0	0	0	0	128	16	0	0	0	0
Other than Permanent employees - Nil											

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

% of employees covered by											
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 employees - Nil											
Other than Permanent employees - Nil											

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

	F.Y. 2024-25	F.Y. 2023-24
Cost incurred on well- being measures as a % of total revenue of the company	0.00	0.00

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

Benefits	FY 2024-25 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 withthe 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 withthe authority (Y/N/N.A.)
PF	97.11	-	Yes	95.81	-	Yes
Gratuity	100.00	-	Yes	100.00	-	Yes
ESI	50.88	-	Yes	56.20	-	Yes

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.

We prioritize accessibility for differently abled employees, ensuring equal opportunities and a welcoming workplace. Through measures like ramps and elevators, we enable smooth and convenient access throughout our premises. Our commitment extends beyond legal requirements, fostering an inclusive environment where every individual can fully participate.

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 has internal processes with respect to diversity, equity and inclusion with the intention of encouraging the employability abilities of disadvantaged sections of society, such as persons with disabilities.

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	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes. The company has place Whistle-blower, POSH- (Prevention of Sexual Harassment Act) and Code of Conduct for all categories of permanent employees and workers are available. Dedicated channels for raising such grievances have been put in case and communicated to all the concerned stakeholders.
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 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees/ workers in the respective category (A)	No. of employees / workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees / workers in the respective category, who are part of the association(s) or Union (D)	% (D / C)
Total Permanent Employees						
- Male	668	0	0	487	-	-
- Female	128	0	0	85	-	-
- Other	0	0	0	0	-	-
Total Permanent Workers - Nil						

8. Details of training given to employees and workers:

Employees										
Category	F.Y. 2024-25					F.Y. 2023-24				
	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)
Male	668	450	67.37	400	59.88	487	325	66.74	70	14.37
Female	128	100	78.13	80	62.50	85	65	76.47	30	35.29
Other	0	0	0	0	0.00	0	0	0	0	0.00
Total	796	550	69.10	480	60.30	572	390	68.18	100	17.48

Workers: Nil

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

Employees						
Category	F.Y. 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Male	668	668	100.00	487	487	100.00
Female	128	128	100.00	85	85	100.00
Other	0	0	0.00	0	0	0.00
Total	796	796	100.00	572	572	100.00

Worker: Nil

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 of such system?

Yes, our company has implemented an occupational health and safety management system. This system encompasses the entirety of the company's operations, including:

- Comprehensive training in employee and worker health and safety
- Rigorous hazard identification and risk assessment
- Meticulous incident reporting and investigation
- Continuous monitoring and enhancement

Its purpose is to establish a work environment that prioritizes the safety and well-being of all employees while ensuring strict adherence to pertinent health and safety regulations and standards.

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 proactively implements a robust safety framework to protect its workers and employees as follow:

- **Regular Inspections:** The company conducts thorough inspections to identify workplace hazards and assess associated risks. Each task is carefully analyzed to determine and implement appropriate control measures.
- **Encouraging Incident Reporting:** Workers and employees are actively encouraged to report any incidents or potential hazards. Their valuable input helps in promptly identifying and addressing risks, thereby enhancing overall workplace safety.

- **Comprehensive Training Programs:** Significant emphasis is placed on regular training programs. These programs equip workers and employees with the necessary knowledge and skills to effectively mitigate risks and take preventive measures.
- **Prompt Implementation of Preventive Measures:** Upon identifying hazards, the company takes immediate action to implement preventive measures. This plays a crucial role in mitigating risks and safeguarding the well-being of all personnel.

Through these proactive measures, the company demonstrates its strong commitment to prioritizing workplace safety, creating a secure work environment, and significantly reducing the potential for accidents or injuries.

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

Our company places great emphasis on maintaining transparency in reporting work-related hazards. We achieve this by implementing clear and confidential channels. Workers receive regular training to enhance their ability to identify and report hazards effectively, fostering a proactive safety culture within the organization.

To ensure the prompt response to immediate risks, the company has established clear emergency procedures. These procedures equip workers with the necessary knowledge and guidance to respond swiftly and appropriately in emergency situations. By providing workers with a structured framework for action, the company prioritizes their safety and minimizes potential harm.

By maintaining transparent reporting channels and empowering workers through training and emergency procedures, the company demonstrates its commitment to creating a safe work environment. These measures enable the identification and mitigation of hazards, allowing for proactive risk management and the continuous improvement of workplace safety practices.

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

The company extends non-occupational medical and healthcare services to all employees, encompassing preventive care, medical check-ups, vaccinations, insurance coverage, and health education programs. These comprehensive services foster a culture of well-being within the workplace, promoting the overall health and welfare of employees.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (peronemillion-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce

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

The company is dedicated to creating a safe and healthy work environment for all employees. Our commitment is demonstrated through the implementation of the following key initiatives:

- **Promoting Physical Well-being:** We provide suitable chairs to encourage good posture and minimize musculoskeletal issues, and ensure access to clean drinking water for proper hydration.
- **Ensuring Immediate Care:** A readily accessible and well-stocked first aid box is always available for immediate medical assistance, complemented by ample amenities for all staff.
- **Maintaining a Secure Workspace:** Work areas are kept clean, uncluttered, and well-lit to prevent accidents. We also emphasize the importance of appropriate footwear.
- **Robust Emergency Preparedness:** Comprehensive fire safety measures are in place, including regularly maintained and clearly labeled fire extinguishers, ensuring prompt and effective response to emergencies.
- **Optimizing Comfort and Productivity:** Adequate air conditioning systems maintain a comfortable temperature, fostering productivity and overall employee well-being.
- **Proactive Risk Management:** Through regular and comprehensive assessments, we actively identify and address potential workplace hazards, ensuring that appropriate safety protocols are continuously implemented.

These measures underscore the company's unwavering commitment to employee safety and health, fostering a positive work culture where everyone can perform their duties with confidence and peace of mind.

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

Category	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working conditions	100.00%

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.

The company diligently followed safety protocols in compliance with state and local regulations, ensuring the maintenance of high hygiene standards. As a testament to these efforts, there were no reported safety incidents throughout the year.

Leadership Indicators

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

Employees	:	Yes
Workers	:	Not Applicable

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

The entity ensures adherence to statutory compliances such as timely wage payment and Provident Fund.

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

	Total no. of affected employees/ Workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	F.Y. 2024-25	F.Y. 2023-24	F.Y. 2024-25	F.Y. 2023-24
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes, subject to the requirements, the Company provides opportunities for engagement on specific projects/assignments across the Company.

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	Jewellery division being the larger business had embarked on a 4P program (people, process, place and planet) of assessment and improvement of its vendor partners.
Working Conditions	

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

Significant risks/concerns, if any, related to health and safety practices and working conditions are evaluated during the assessments and no such significant risks/concerns were recorded.

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

A. Essential Indicators

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

The company has developed a comprehensive stakeholder engagement framework to improve how it identifies and interacts with its stakeholders. The goal is to boost engagement effectiveness, maintain the company's reputation, build trust, and create value for everyone involved.

The framework is built upon the following key elements:

1. Two Crucial Dimensions

The framework uses two important dimensions for identifying stakeholders:

- **Interests:** Understanding what matters to each stakeholder group.
- **Level of Influence:** Assessing how much impact each group has on the company.

Considering both these dimensions helps the company pinpoint stakeholders and decide on the best ways and levels of engagement for each group.

2. Identification Criteria

In addition to the two dimensions, the company uses several criteria when identifying stakeholder groups:

- **Level of dependency** on the organization.
- **Level of responsibility** they hold towards the organization.
- **Attention** they receive from the organization.
- **Level of influence** they have over the organization.

By using this stakeholder engagement framework and applying these criteria, the company can effectively identify the key stakeholders vital to its success. This allows them to develop tailored engagement strategies that align with each group's specific needs and interests. This approach is essential for maintaining positive stakeholder relationships and achieving strategic objectives.

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 and marginalised group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually/ half yearly/ quarterly/ other- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investor	No	Quarterly results publication to Stock Exchange, Annual report, Quarterly investor and analyst presentations, Quarterly financial follow-up reports, Quarterly earnings conference call.	Quarterly	Financial performance and business updates
Customers	No	Written and Verbal Communication through <ul style="list-style-type: none"> • Events, Mails, SMS, • Brochures, • Website 	On periodical basis	To promote and expand our business by educating customers about our products, services, and new initiatives. We also aim to understand their expectations regarding our offerings and enhance them, facilitating all necessary transactions involved in doing business.
Employees	No	<ul style="list-style-type: none"> - Counselling sessions, Interactive meetings, - Internal management development 	On regular basis	Improving efficiency and productivity by providing regular training programs and

		programmes, -Webinar.		increasing awareness of all aspects of the business, including codes and values.
Government/ Regulatory authorities	No	- Reporting and Filings - Submissions/Applications - Conclusion of assessments - Representations in person - Attending Workshops conducted by the authorities	On periodical basis as provided under relevant legislations	Discussions with regulatory bodies with respect to regulations, amendments, approvals and assessments.
Local Communities	No	- Meetings and briefings, - Partnership in community development projects - Training and Workshops, - Impact Assessments, - Website - Social Media.	Need basis	Need assessment for CSR, Reviews and Addressing Grievances, if any
Board of Directors	No	- Board Meeting, - Committee Meetings and briefings / familiarity programmes	On regular basis	To review the performance of the company
Competitors	No	- Conferences - Events	Need basis	To understand the market size and developments
Media	No	- Press Releases - Events	On periodical basis	To create awareness about products and services
Professional & Consultants	No	- Reports - Legal Opinions	On periodical basis	Compliance to legal requirements, advice on business, legal, tax and environment etc. related issues.
Industry associations	No	- Trade events - Conferences - Newsletter - Publications	Need basis	For networking opportunities and to stay updated on industry news and trends.
Suppliers	No	- Assessment, Review, - Meetings, calls, training, workshop and webinar - Website - social media	Need basis	Queries/suggestions/ assurance/ complaints etc. Raising our concerns with suppliers
Designers/ Artists	No	- Email - Telephone	On periodical basis	To understand new trends in market

Leadership Indicator

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.

Stakeholder consultations, both internal and external, are a fundamental part of the standards' requirements, alongside strict adherence to local regulatory requirements like Pollution Control Board norms. The Company boasts a full-fledged CSR team as part of its corporate sustainability function. This team identifies social projects and programs in line with the CSR Policy, which are then implemented through reputed NGOs. All CSR programs, partner locations, and project impacts are regularly updated to the Board for approval via the CSR Committee of the Board.

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 undertakes stakeholder consultation to support the identification and management of environmental, and social topics but hasn't received any inputs from stakeholders into policies and activities of the entity.

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

- a) The Company has a well-defined engagement with vulnerable or marginalized stakeholder groups.
- b) All CSR programs of the Company are directed towards marginalized communities, including education for underprivileged girls and skilling for underprivileged youth. Additionally, the Company specifically includes Persons with Disabilities in various CSR and Affirmative Action projects.
- c) Refer to the Corporate Social Responsibility Report (given separately in the Annual Report) for project details.

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			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees workers covered (D)	% (D/C)
Employees						
Permanent	796	796	100.00	572	572	100.00
Other than permanent	0	0	0.00	-	-	-
Total Employees	796	796	100.00	572	572	100.00
Workers						
Permanent	Nil	-	-	-	-	-
Other than permanent	Nil	-	-	-	-	-
Total Workers	Nil	-	-	-	-	-

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	668	394	80.74	274	56.15	487	211	43.32	276	56.67
Female	128	97	114.12	31	36.47	85	53	62.35	32	37.65
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other										
Workers: Nil										
Permanent										
Male										
Female										
Other										
Other than Permanent										
Male										
Female										

* All workers of the Company are exclusively engaged through third-party contractors, and payments for their services are directly sent to the respective agency responsible for their engagement.

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Category	Male		Female		Other
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration / salary / wages of respective category	
Board of Directors (BoD)*	02	6000000	0	0	0
Key Managerial Personnel (KMP)**	01	76640	01	13277	0
Employees other than BoD and KMP	667	23295	127	18181	0
Workers	NA	NA	NA	NA	NA

* The Board of Directors comprises Managing Director & Whole Time Director who are not on the company's payroll as employees. (Note: Sitting Fee paid to Independent Director Not included in Calculation of Median Remuneration).

** Key Managerial Personnel includes Company Secretary and Chief Financial Officer.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	13.20	11.34

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)

The Human Resource Manager plays a vital role in addressing human rights impacts within the organization. Through their efforts, including issue resolution, conducting assessments, and collaborating with stakeholders and external organizations, we are dedicated to identifying and mitigating any negative human rights impacts. Our unwavering commitment is to uphold the highest standards across all operations. Supported by a dedicated committee, the Human Resource Manager works diligently to identify, assess, and address any potential human rights risks or violations, ensuring a safe, inclusive, and respectful working environment for all employees.

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

The company has established effective **internal mechanisms** to address grievances related to human rights issues. These mechanisms play a vital role in grievance redressal concerning human rights within the organization.

By establishing clear policies, providing **accessible reporting channels**, conducting **thorough investigations**, and promoting awareness and training, the company fosters a culture of **respect and accountability**. Through these efforts, the organization demonstrates its commitment to **upholding human rights** and contributing to a safer and more equitable workplace for all.

The policy is available at the Company's website at <https://www.dpjewellers.com/la-assets/dp/pdf/Human%20Rights%20Policy.pdf>

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

Category	FY 2024-25			FY 2023-24		
	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	NA	Nil	Nil	NA

Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child labour	Nil	Nil	NA	Nil	Nil	NA
Forced labour/ Involuntary labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2024-25	FY 2023-24
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
ii) Average number of female employees/ workers at the beginning of the year and as at end of the year		
iii) Complaints on POSH as a % of female employees / workers	-	-
iv) Complaints on POSH upheld	-	-

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

The Company has implemented a comprehensive Whistleblower Policy and a Prevention of Sexual Harassment (POSH) Policy. These policies establish a framework that empowers employees to report any unethical or illegal behavior and raise concerns about wrongdoing without the fear of retaliation.

The Company places a strong emphasis on maintaining the confidentiality of the complainant's details.

In cases involving sexual harassment, the Company handles them with utmost sensitivity and confidentiality. Protecting the complainant and preventing any further victimization are of paramount importance. The Company ensures that all such cases are treated with the necessary care and attention they deserve, creating a safe and supportive environment for everyone.

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

Our primary focus is to collaborate with suppliers who demonstrate a steadfast commitment to upholding human rights without any infringements. This commitment encompasses unwavering compliance with relevant laws and regulations, while fostering a culture of ethics, integrity, and profound respect for human rights across all dimensions of our operations.

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company is in compliance with the laws, as applicable
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 10 above.

There were no significant risks or concerns that arose from its self-assessment and from the diligence of customers. The company has a robust policy to address human rights issues such as child labor, forced labor, sexual harassment, discrimination, and wages. Regular assessments and training are conducted to prevent violations. The company takes prompt and effective corrective action, including legal action if necessary, in the event of any violations. Policies and procedures are continuously reviewed and strengthened to ensure human rights are upheld across all operations.

Leadership Indicator

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

In the case of POSH, the process and steps are meticulously designed. This includes ensuring the Internal Committee (IC) is independent, preventing individuals from the same function from having any direct or indirect influence on the performance of either the complainant or the respondent. Furthermore, a Cross-Functional Team, composed of top management, deliberates the outcomes and makes the final decision on cases concerning employee separation.

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

Formal conduct of these is not undertaken. However, they are embedded within the DP CoC and are subsequently communicated to all stakeholders.

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 has implemented various measures to address accessibility requirements, particularly in its showrooms and many other locations.

4. Details on assessment of value chain partners.

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	All these factors are part of DP Code of Conduct.
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	
Wages	
Others please specify	While the above is not formally done, whenever a supply chain partner is identified many of these parameters are part of assessing/due diligence of the partner before they are on boarded.

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 significant risks/concerns and hence not applicable.

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

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	13.38	11.28

Total fuel consumption (E)	0.44	0.32
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	13.82	11.60
Total energy consumed (A+B+C+D+E+F)	13.82	11.60
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	150.29	178.41
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

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.

The Company has not conducted any independent assessment, evaluation or assurance 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.

This particular section is not applicable, as the Company has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1554.45	1143.80
(iv) Seawater / desalinated water	0	0
(v) Others	1054.83	892.04
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2609.28	2035.84
Total volume of water consumption (in kilolitres)	2609.28	2035.84
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.08 litre per thousand rupee of turnover	0.09 kilo litre per thousand rupee of turnover
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

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.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		

(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	1054.83	892.04
-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)	1054.83	892.04

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.

The Company has not conducted any independent assessment, evaluation or assurance by an external agency.

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

Our company operates in the retail sector, does not generate any wastewater as part of its business operations. The primary use of water in our company is for non- industrial purpose such as sanitation, cleaning, and other similar activities, resulting in minimal wastewater production. As a result, we do not generate wastewater in quantities that necessitate the implementation of a Zero Liquid Discharge System.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
SOx	NA	Nil	Nil
Particulate matter (PM)	NA	Nil	Nil
Persistent organic pollutants (POP)	NA	Nil	Nil
Volatile organic compounds (VOC)	NA	Nil	Nil
Hazardous air pollutants (HAP)	NA	Nil	Nil
Others please specify	NA	Nil	Nil

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.

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

Parameter	Unit	FY 2024-25	FY 2023-24
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	Nil*	Nil
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	Nil	Nil

Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	MT CO2 equivalent/ rupee of turnover	Nil	Nil
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)	-	Nil	Nil
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant metric may be selected by the entity	-	Nil	Nil

* The company is into retail operations, the likelihood of emitting greenhouse gas (GHG) into the atmosphere is minimal or non-existent.

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.

The Company has not conducted any independent assessment, evaluation or assurance by an external agency.

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

No, the company does not have any project related to reducing Green House Gas emission.

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

Parameter	FY 2024-25	FY 2023-24
Total waste generated (in metric tonnes)		
Plastic waste (A)	Given the nature of the Company's business, which primarily revolves around Jewellery retail operations, plastic is solely employed in packaging materials. Additionally, miscellaneous items such as water bottles made of plastic are used within the company as part of regular consumption. These specific instances encompass the potential generation of plastic waste. However, considering the Company's retail operations, the volume of plastic waste produced is minimal. Moreover, the Company is currently undertaking an evaluation to quantify the overall plastic waste generated within its operations.	
E-waste (B)	The Company generates a negligible amount of e-waste and is taking necessary measures to ensure that it is disposed of in an environmentally sound manner whenever required.	
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H)	Nil	Nil

Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B + C + D + E + F + G + H)	Nil	Nil
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)		
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	FY 2023-24
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For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	
(i) Recycled	The company produces a negligible amount of waste due to its operations within the service industry. Currently, it is in the process of implementing a data collection, tracking, and monitoring system to ensure compliance with reporting obligations.
(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	The Company abstains from engaging in practices such as incineration or landfilling for waste disposal.
(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.

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.

Our company consistently **evaluates and enhances its waste management practices**, aligning them with the **latest industry standards and best practices**. By regularly reviewing these practices, we strive to **optimize our waste management processes and minimize environmental impact**. In addition to our internal efforts, we place great importance on the **environmental compliance of our suppliers**. We ensure that all our suppliers adhere to the **relevant environmental regulations**, fostering a collective commitment to sustainable practices throughout our supply chain.

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:

The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

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

Environmental Impact Assessment is not applicable to the Company.

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:

Yes, the Company is fully compliant with all the applicable environmental laws/regulations/guidelines in India including but not limited to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules.

Leadership Indicator

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: Ratlam, Indore, Bhopal, Ujjain, Udaipur, Bhilwara, Kota, Banswara, Mumbai, Delhi, Neemuch
- (ii) Nature of operations: Manufacturing and Retailing of Precious metals and jewellery
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	F.Y. 2024-25	F.Y. 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1554.45	1143.80
(iv) Seawater / desalinated water	0	0
(v) Others	1054.83	892.04
Total volume of water withdrawal (in kilolitres)	2609.28	2035.84
Total volume of water consumption (in kilolitres)	2609.28	2035.84
Water intensity per rupee of turnover (Water consumed / turnover)	0.08 litre per thousand rupee of turnover	0.09 kilo litre per thousand rupee of 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		
-No treatment	0	0
-With treatment - please specify level of treatment	0	0
(ii) Into Groundwater		
-No treatment	0	0
-With treatment - please specify level of treatment	0	0
(iii) Into Seawater		
-No treatment	0	0
-With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
-No treatment	1054.83	892.04
-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)	1054.83	892.04

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

Parameter	Unit	F.Y. 2024-25	FY 2024-25
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)	-	-	-
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:

No such specific initiative taken during the financial year 2024-25.

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

No, the company does not have a business continuity and disaster management plan.

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?

Not Applicable

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

No formal assessment conducted.

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

a. By the listed entity

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

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.

D. P. Abhushan Limited has affiliations with 2 trade and industry chambers/associations.

b. List the 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	Gems & Jewellery Export Promotion Council	National
2	India Bullion & Jewellery Association	National

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

The Company has not engaged in any anti-competitive conduct.

Leadership Indicators

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

The Company's representatives participate on various discussion during exhibitions organized by GJC including advocacy pursued by such industry forums.

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.

This section is not applicable to the Company as there were no projects that required Social Impact Assessment (SIA) to be undertaken under the law.

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

This section is not applicable to the Company as there were no projects that required Rehabilitation and Resettlement (R&R).

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

The Branch Manager plays a pivotal role in handling community grievances by acting as a bridge between the business and the community. Their involvement facilitates effective communication and prompt resolution of concerns.

To streamline the process, the Company provides a toll-free number and email address dedicated to receiving community grievances. These accessible channels of communication make it convenient for community members to report any issues they may have.

By actively addressing and resolving community grievances, the Company demonstrates its commitment to building trust and fostering a strong relationship with external stakeholders. Open lines of communication and a proactive approach to addressing concerns contribute to a positive and mutually beneficial engagement between the business and the community.

Category	F.Y. 2024-25	F.Y. 2023-24
Directly sourced from MSMEs/ small producers	NIL	NIL
Sourced directly from within India	100%	100%

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

Location	F.Y. 2024-25	F.Y. 2023-24
1. Rural	-	-
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	-	-
ii) Total Wage Cost	-	-
iii) % of Job creation in Rural areas	-	-
2. Semi-urban	-	-
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	-	-
ii) Total Wage Cost	-	-
iii) % of Job creation in Semi-Urban areas	-	-

3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	298376455	223244843
ii) Total Wage Cost	298376455	223244843
iii) % of Job creation in Urban areas	100.00%	100.00%
1. Metropolitan	-	-
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)		
ii) Total Wage Cost	-	-
iii) % of of Job creation in Metropolitan area	-	-

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):
Not Applicable
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:
The CSR projects undertaken by us in localities close to our operating locations, none of which happen to be in aspirational districts
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?
No, the company doesn't have any such policy.
(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:
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.
Not Applicable
6. Details of beneficiaries of CSR Projects:
For details refer to Annexure- A to Director's Report 2024-25 (CSR Report).

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

The Company places great importance on responsibly engaging with and providing value to its consumers as a fundamental aspect of its business strategy. This not only builds trust and loyalty but also contributes to a sustainable future for all stakeholders.

The Company acknowledges the significance of engaging with consumers in a responsible manner, striving to meet their needs while minimizing adverse effects on society and the environment. It actively seeks to understand customer preferences and maintains transparent communication channels. By adopting a customer-centric approach, the Company aims to foster long-lasting relationships while upholding its commitment to social and environmental responsibility, thus contributing to a sustainable future.

Essential Indicators

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
The Company offers a toll-free number and email address provided by the concerned authority, enabling consumers to express their concerns. This facility establishes a direct line of communication between consumers and the company, facilitating swift resolution of any issues that may arise.
Furthermore, the Company appoints a Branch Manager who is responsible for effectively addressing consumer concerns. Acting as a liaison between the consumer and the company, the Branch Manager ensures prompt resolution of any issues that may arise.
In summary, the provision of multiple communication channels for expressing grievances cultivates trust and goodwill between the company and external stakeholders. The prompt and effective addressing of concerns demonstrates the company's commitment to responsible corporate citizenship, fostering enduring relationships with the community.
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100% (Bureau of International Standards)
Recycling and/or safe disposal	Not Applicable

- Number of consumer complaints in respect of the following:

Category	F.Y. 2024-25		Remarks	F.Y. 2023-24		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	-
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	-

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

Particulars	Numbers	Reasons for Recall
Voluntary Recalls	-	Not Applicable
Forced Recalls	-	Not Applicable

- 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 company has implemented comprehensive policies regarding cyber security and data privacy to safeguard sensitive information. A dedicated IT team ensures the enforcement of rigorous data privacy measures, thereby ensuring the highest level of security. Policy on cyber security and risks related to data privacy is available at <https://www.dpjewellers.com/la-assets/dp/pdf/Cyber%20Security%20Policy.pdf>

The preservation of customer privacy holds paramount importance, and all customer complaints are addressed in a proactive manner. The company maintains a constant review and update of its IT security protocols to align with industry standards and best practices, thereby guaranteeing the continued protection of data.

Through these robust measures and continuous vigilance, the company consistently prioritizes the security of its systems and data, fostering trust among customers and stakeholders.

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.

This section is not applicable to the Company as there have been no reported incidents of such issues till date

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along with impact – None

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).

The information can be accessed through our website, the link is www.dpjewellers.com.

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

Not applicable

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)

Yes. Company displays product information on the product label as mandated by law.