



**DIPS
APPAREL LTD**



ESG KPI ROADMAP UPTO 2030



79/349, Hazera Mansion, Jamgora, Ashulia, Savar, Dhaka-1349.

Dips Apparel Ltd, recognizes its role in promoting sustainable development and views it not just as a societal obligation but also as a chance to create positive impact. To achieve this, we strive to surpass the basic requirements of information disclosure and regulatory compliance by embracing sustainable practices. By doing so, we aim to benefit not only to our employees, customers, suppliers, investors, partners, and shareholders but also contribute towards the betterment of society.

In the Period 2023, materiality analysis was carried out based on Global Reporting Initiative standard (GRI) 2021, to acknowledge and highlight key sustainability issues and based on that, the company have formulated its ESG KPI's up to calendar 2030. It sets out clear targets to achieve our sustainable development ambitions. These targets are accordance with the UN Sustainable Development Goals (SDGs).

Environmental (E)

- Emissions
- Energy
- Water
- Air
- Bio Diversity
- Waste
- Product LCA
- Product Use

Social (S)

- Employment
- Human Rights
- Gender Equality
- Health & Safety
- Corporate Social Resp
- Certifications

Governance (G)

- Board Diversity
- Ethical Practices
- Customer Health and Safety
- Value Chain
- Certifications

RESPONSIBILITIES

The Environment and Safety head is responsible to track and update the Environmental KPIs once in a month and every quarter and provide the update to Management of the company.

The Human Resource Head is responsible to track and update the Social and Governance KPIs once in a month and every quarter and provide the update to Management of the company.

The Procurement Head is responsible to track and update the Sustainable Procurement KPIs once in a month and every quarter and provide the update to Management of the company.

Location

Below locations were covered in order to collect the data and prepare the ESG KPI roadmap 2030.

Sr. No.	Name of Site	Address
1	Dips Apparel Ltd.	79/349 Hazera Mansion, Jamgora, Ashulia, Savar, Dhaka-1349, Bangladesh

PERIOD OF REVIEW

The Key Performance Indicators (KPIs) outlined in this document will undergo systematic reviews to ensure alignment with our strategic goals and operational efficiency. These reviews will be conducted on a monthly and quarterly basis, facilitating timely adjustments and reinforcing our commitment to achieving the set targets.

The cumulative progress against the KPIs will be meticulously evaluated, with subsequent statuses updated accordingly. This structured review process is designed to provide a comprehensive understanding of our progress and identify areas requiring focus or adjustment.

The current review cycle is in accordance with our annual target completion deadline, set for 31st December 2030, respectively for the calendar year 2030. This deadline serves as a critical benchmark for evaluating our year-long performance and strategic direction. Our approach ensures a consistent, detailed assessment of our progress towards the predefined objectives, enabling us to maintain a trajectory of growth and success.

Environmental Data Restatement

As part of our commitment to transparency and continuous improvement, certain environmental performance data previously disclosed in ESG KPI Roadmap upto 2030 have been restated in this edition. These refinements stem from the adoption of updated methodologies, application of revised emission factors, and strengthened data validation practices to ensure closer alignment with the GHG Protocol and GRI Standards. The restated figures provide stakeholders with more accurate, consistent, and comparable insights across reporting years, reinforcing our commitment to credible and reliable sustainability reporting.

GUIDELINESS FOLLOWED

1) Global Reporting initiative Standard

Dips Apparel Ltd. has meticulously followed this standard in order to evaluate, monitor and report the data and information in accordance to the Global Reporting Initiative (GRI) Universal Standards 2021, ensuring our sustainability metrics align with the world’s most widely recognized framework for transparency and accountability. This approach allows us to not only measure our environmental, social, and governance (ESG) impacts accurately but also to benchmark our progress against global best practices. By adhering GRI Standards, we aim to offer a clear, consistent, and comparative overview of our sustainability performance, facilitating informed stakeholder engagement and underscoring our commitment to make a tangible, positive impact on both the planet and our communities.



Environmental KPIs in accordance to GRI

GRI Standard	Indicator	Description
GRI 305: Emissions	305-1, 305-2, 305-3, 305-4, 305-5	Tracks Scope 1, Scope 2, Scope 3 GHG emissions, GHG emissions intensity, and reduction targets.
GRI 302: Energy	302-1, 302-4	Captures energy consumption, reductions achieved, and renewable energy usage.
GRI 303: Water	303-3, 303-5	Tracks water withdrawal, water treated and recycled, rainwater harvesting, and water intensity.

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GRI 306: Waste	306-2, 306-4	Tracks total waste generated, waste diverted from landfills, and waste recovered.
GRI 301: Materials	301-2, 301-3	Measures the use of recycled materials, reporting on end-of-life treatment, and customer returns.
GRI 417: Marketing and Labeling	417-1	Tracks customer participation in company-led recycling programs.
GRI 304: Biodiversity	304-2, 304-4	Tracks land dedicated to biodiversity, biodiversity training, and support for native species.

Social KPIs in accordance to GRI

GRI Standard	Indicator	Description
GRI 408: Child Labor	408-1	Tracks incidents and risks of child labor across operations and suppliers.
GRI 409: Forced Labor	409-1	Tracks incidents and risks of forced labor across operations and suppliers.
GRI 401: Employment	401-1, 401-2	Measures turnover rate, new hires, and employee benefits coverage.
GRI 404: Training and Education	404-1, 404-2, 404-3	Tracks total training hours, training hours per employee, career management programs, and performance reviews.

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GRI 202: Market Presence	202-1, 202-2	Tracks wages compared to minimum/living wages, subcontractor wage compliance, and local hiring practices.
GRI 405: Diversity and Equal Opportunity	405-1, 405-2	Tracks workforce diversity, gender balance, representation of minorities, and gender pay equality.
GRI 403: Occupational Health and Safety	403-1, 403-2, 403-5	Tracks health and safety committee representation, injuries, lost time incidents, and health & safety training.
GRI 412: Human Rights Assessments	412-1, 412-2	Tracks human rights impact assessments and training provided on human rights policies.
GRI 406: Non-discrimination	406-1	Tracks reported cases of discrimination and corrective actions taken.
GRI 413: Local Communities	413-1, 413-2	Tracks social initiatives and incidents of non-compliance with working condition principles.

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Governance KPIs in accordance to GRI:

GRI Standard	Indicator	Description
GRI 205: Anti-Corruption	205-1, 205-2, 205-3	Tracks operations assessed for corruption risks, anti-corruption training, and reported incidents of corruption and bribery.
GRI 418: Customer Privacy	418-1	Tracks complaints, confirmed incidents, and trading partners' due diligence on information security.
GRI 308: Supplier Environmental Assessment	308-1, 308-2	Tracks suppliers evaluated for ESG performance and integration of sustainability clauses in contracts.
GRI 414: Supplier Social Assessment	414-1, 414-2	Tracks CSR reporting, assessments, non-conformities, and corrective actions among suppliers.
GRI 416: Customer Health and Safety	416-1, 416-2	Tracks customer safety training sessions, complaints related to product/service use, and satisfaction rates.

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GRI 307: Environmental Compliance	307-1	Tracks complaints on violations of collective bargaining agreements and audits for business ethics compliance.
GRI 404: Training and Education	404-1	Tracks workforce training on business ethics issues and employee feedback on training sessions.

2) Green House Gas Protocol

In accordance our greenhouse gas (GHG) emissions tracking and reporting processes, the Dips Apparel. Ltd. Rigorously follows the principles and guidelines set forth by the Greenhouse Gas Protocol.



This comprehensive standard enables us to accurately quantify and manage our GHG emissions across different scopes, providing a clear framework for emission reduction initiatives and sustainability strategies. Adopting the GHG Protocol not only enhances our environmental stewardship but also ensures our emissions data is transparent, verifiable, and in harmony with global efforts to combat climate changes.

ENVIRONMENTAL

ESG Area	2022 Baseline (Actual)	2023 Performance (Actual/Target)	2024 Performance (Actual/Target)	2025 Performance (Jan to July) (Actual/Target)	2030 Target	UN - SDGs
Greenhouse Gas (GHG) (Carbon Footprint or intensity)	Scope 1 GHG (tCO ₂ eq)	Scope 1 GHG (tCO ₂ eq) (Target / Actual)	Scope 1 GHG (tCO ₂ eq) (Target / Actual)	Scope 1 GHG (tCO ₂ eq) (Target / Actual)	Scope 1 GHG (tCO ₂ eq) 25% Reduction	
	13039.91	12387.91/ 14905.88	12100/ 16702.05	11900/ 13040.06	9779.9/	
	Scope 2 GHG (tCO ₂ eq)	Scope 2 GHG (tCO ₂ eq) (Target / Actual)	Scope 2 GHG (tCO ₂ eq) (Target / Actual)	Scope 2 GHG (tCO ₂ eq) (Target / Actual)	Scope 2 GHG (tCO ₂ eq)	
	77.34	73.48/87	70.95/68.88	65.5/61.38	58.00/	
	Scope 3 GHG (tCO ₂ eq)	Scope 3 GHG (tCO ₂ eq) 5% Reduction(Target / Actual)	Scope 3 GHG (tCO ₂ eq) 15% Reduction(Target / Actual)	Scope 3 GHG (tCO ₂ eq) 15% Reduction(Target / Actual)	Scope 3 GHG (tCO ₂ eq) 25% Reduction	
	58.02	55.11/75.24	53.95/76.76	50.95/87.38	43.51/	
	Scope 3 Downstream GHG Emission (tCO ₂ eq)	Scope 3 Downstream GHG Emission (tCO ₂ eq)(Target / Actual)	Scope 3 Downstream GHG Emission (tCO ₂ eq)(Target / Actual)	Scope 3 Downstream GHG Emission (tCO ₂ eq)(Target / Actual)	Scope 3 Downstream GHG Emission (tCO ₂ eq)	
	8.77	8.69/9.56	8.57/16.61	8.45/17.07	8.33/	

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	Scope 3 Upstream GHG Emission (tCO2eq)	Scope 3 Upstream GHG Emission (tCO2eq)(Target / Actual)	Scope 3 Upstream GHG Emission (tCO2eq)(Target / Actual)	Scope 3 Upstream GHG Emission (tCO2eq)(Target / Actual)	Scope 3 Upstream GHG Emission (tCO2eq)	
	11.73	11.63/15.85	11.30/14.08	10.90/14.59	10.55/	
	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in USD))	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in USD))(Target / Actual)	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in USD)) (Target / Actual)	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in USD)) (Target / Actual)	GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (USD))	
	0.00120	0.00119/ 0.00190	0.00118/0.002 71	0.00117/	0.00100	
	People Trained on GHG (Manhours)	People Trained on GHG (Manhours) (Target / Actual)	# People Trained on GHG (Manhours) (Target / Actual)	# People Trained on GHG (Manhours) (Target / Actual)	People Trained on GHG (Manhours)	
	55	57.75/90	100/124	150/170	180/	
Environmental Complaints	# of Complaints NIL	# of Complaints NIL / NIL	# of Complaints NIL / NIL	# of Complaints NIL / NIL	# of Complaints NIL	
Environmental Certificate / Assessment	Percentage of operational sites certified with ISO 14001	Percentage of operational sites certified with ISO 14001 (Target / Actual)	Percentage of operational sites certified with ISO 14001 (Target / Actual)	Percentage of operational sites certified with ISO 14001 (Target / Actual)	Percentage of operational sites certified with ISO 14001	

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	0%	0%/0%	0%/0%	0%/0%	100%/	
	% of operational sites for an environmental risk assessment has been conducted	% of operational sites for an environmental risk assessment has been conducted	% of operational sites for an environmental risk assessment has been conducted	% of operational sites for an environmental risk assessment has been conducted	% of operational sites for an environmental risk assessment has been conducted	
	100%	100%/100%	100%/100%	100%/100%	100%	
Energy	Total Energy consumption (in Kwh) (Target / Actual)	Total Energy consumption (in Kwh) (Target / Actual)	Total Energy consumption (in Kwh) (Target / Actual)	Total Energy consumption (in Kwh) (Target / Actual)	Total Energy consumption (in Kwh) (Target) (25% Reduction Target)	
	1,88,658	1,85,791.66/ 2,12,208	1,77,761.11/ 1,68,023	1,70,375/ 1,49,759	1,41,493.5/	
	Total Renewable Energy Consumption (in GJ)	Total Renewable Energy Consumption (in GJ)	Total Renewable Energy Consumption (in GJ)	Total Renewable Energy Consumption (in GJ)	Total Renewable Energy Consumption (in GJ)	
	0	10/0.036	100/19.47	100/30.47	200/	
	Energy Intensity (Kwh/Revenue (USD))	Energy Intensity (Kwh / Revenue (USD))	Energy Intensity (Kwh / Revenue (USD))	Energy Intensity (Kwh / Revenue (USD))	Energy Intensity (Kwh / Revenue (USD))	
	0.017	0.017/0.026	0.016/0.027	0.016/	0.0127/	
	Renewable Energy against Total Energy (%)	Renewable Energy against Total Energy (%)	Renewable Energy against Total Energy (%)	Renewable Energy against Total Energy (%)	Renewable Energy against Total Energy (%)	
	0 %	0% / 0%	3.35%/13.36%	3.35%/13.36%	50%/	

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	People Trained on Energy Efficiency (Manhours)	People Trained on Energy Efficiency (Manhours) (Target / Actual)	People Trained on Energy Efficiency (Manhours) (Target / Actual)	People Trained on Energy Efficiency (Manhours) (Target / Actual)	People Trained on Energy Efficiency (Manhours)	
	150	250/270	400/380	410/410	450/	
Water	Total Water consumption (in Cubic Meter / Year)	Total Water consumption (in Cubic Meter/ Year) (Target / Actual)	Total Water consumption (in Cubic Meter / Year) (Target / Actual)	Total Water consumption (in Cubic Meter / Year) (Target / Actual)	Total Water consumption (in Cubic Meter / Year)	
	4858	4715.10/6204	4673.40/5696	4573.40/4621	3886.40/	
	Total amount of water recycled and reused (in Kilo Litres / Year)	Total amount of water recycled and reused (in Kilo Litres / Year) (Target / Actual)	Total amount of water recycled and reused (in Kilo Litres / Year) (Target / Actual)	Total amount of water recycled and reused (in Kilo Litres / Year) (Target / Actual)	Total amount of water recycled and reused (in Kilo Litres / Year)	
	0	20/ 0	25/0	25/0	30/	
	Total Rain Water Harvested (in Kilo Litres / Year)	Total Rain Water Harvested (in Kilo Litres / Year)(Target / Actual)	Total Rain Water Harvested (in Kilo Litres / Year)(Target / Actual)	Total Rain Water Harvested (in Kilo Litres / Year)(Target / Actual)	Total Rain Water Harvested (in Kilo Litres / Year)	
	0	0/0	0/0	0/0	100/	
	Total Water Treated (In % of Total Water consumption)	Total Water Treated (In % of Total Water consumption) (Target / Actual)	Total Water Treated (In % of Total Water consumption) (Target / Actual)	Total Water Treated (In % of Total Water consumption) (Target / Actual)	Total Water Treated (In % of Total Water consumption)	
	0%	0% /0%	0%/0%	0%/0%	50%	

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	Water Intensity (Water consumed (Cubic meter) / Revenue (USD))	Water Intensity (Water consumed (Cubic meter)/ Revenue (USD))	Water Intensity (Water consumed (Cubic meter)/ Revenue (USD))	Water Intensity (Water consumed (Cubic meter) / Revenue (USD))	Water Intensity (Water consumed (Cubic meter) / Revenue (USD)) (20% Reduction)	
	0.000447	0.000407/ 0.000789	0.000391/ 0.000920	0.000381/	0.000357/	
	People Trained on Water Efficiency (Manhours)	People Trained on Water Efficiency (Manhours)	People Trained on Water Efficiency (Manhours)	People Trained on Water Efficiency (Manhours)	People Trained on Water Efficiency (Manhours)	
	150	280/300	380/380	400/350	600/	
Air Pollution	SO2 (mg /Nm3) (Limit /Result)	SO2 (mg /Nm3) (Limit /Result)	SO2 (mg /Nm3) (Limit /Result)	SO2 (mg /Nm3) (Limit /Result)	SO2 (mg /Nm3) (Limit /Result)	
	80/13	80/11	80/11	80/10	80/	
	NOx (mg /Nm3) (Limit /Result)	NOx (mg /Nm3) (Limit /Result)	NOx (mg /Nm3) (Limit /Result)	NOx (mg /Nm3) (Limit /Result) 2	NOx (mg /Nm3) (Limit /Result)	
	N/A	80/ 22	80/21	80/20	80/	
	PM ₁₀ (mg/M ³) ambient air (Limit /Result)	PM ₁₀ (mg/M ³) ambient air (Limit /Result)	PM ₁₀ (mg/M ³) ambient air (Limit /Result)	PM ₁₀ (mg/M ³) ambient air (Limit /Result)	PM ₁₀ (mg/M ³) ambient air (Limit /Result)	
	N/A	100/33	100/33	100/32	100/	
	PM2.5 (mg/M ³) ambient air (Limit /Result)	PM2.5 (mg/M ³) ambient air (Limit /Result)	PM2.5 (mg/M ³) ambient air (Limit /Result)	PM2.5 (mg/M ³) ambient air (Limit /Result)	PM2.5 (mg/M ³) ambient air (Limit /Result)	
	N/A	60/21	60/25	60/24	60/	

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	Ammonia (mg/M ³) (Limit /Result)	Ammonia (mg/M ³) (Limit /Result)	Ammonia (mg/M ³) (Limit /Result)	Ammonia (mg/M ³) (Limit /Result)	Ammonia (mg/M ³) (Limit /Result)	
	N/A	N/A	N/A	N/A	N/A	
	Lead (mg/M ³) (Actual /Limit)	Lead (mg/M ³) (Actual /Limit)	Lead (mg/M ³) (Actual /Limit)	Lead (mg/M ³) (Actual /Limit)	Lead (mg/M ³) (Actual /Limit)	
	N/A	N/A	N/A	N/A	N/A	
	Ozone (mg/M ³) (Actual /Limit)	Ozone (mg/M ³) (Actual /Limit)	Ozone (mg/M ³) (Actual /Limit)	Ozone (mg/M ³) (Actual /Limit)	Ozone (mg/M ³) (Actual /Limit)	
	N/A	N/A	N/A	N/A	N/A	
Light	Cases of Non-Compliance of IS – 3646 Standard Part – III	Cases of Non-Compliance of IS – 3646 Standard Part – III	Cases of Non-Compliance of IS – 3646 Standard Part – III	Cases of Non-Compliance of IS – 3646 Standard Part – III	Cases of Non-Compliance of IS – 3646 Standard Part – III	
	NIL	NIL	NIL	NIL	NIL	
Noise	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	
	61.1/75	62.98 /75	58.37/75	56.47/75	/75	
Biodiversity Conservation	Number of native species supported (Target / Actual)	Number of native species supported (Target / Actual)	Number of native species supported (Target / Actual)	Number of native species supported (Target / Actual)	Number of native species supported	
	5	8/6	10/6	10/6	13/	
	land dedicated to biodiversity conservation (acres)	land dedicated to biodiversity conservation (acres)	land dedicated to biodiversity conservation (acres)	land dedicated to biodiversity conservation (acres)	land dedicated to biodiversity conservation (acres)	

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	TBD	TBD	TBD	TBD	TBD	
	Complaints received on Biodiversity 0	Complaints received on Biodiversity 0 / 0	Complaints received on Biodiversity 0 / 0	Complaints received on Biodiversity 0 / 0	Complaints received on Biodiversity 0	
	% of total workforce received training on Biodiversity conservation 0	% of total workforce received training on Biodiversity conservation 10 / 12	% of total workforce received training on Biodiversity conservation 25/30	% of total workforce received training on Biodiversity conservation 32/30	% of total workforce received training on Biodiversity conservation 35/	
	% of total department covered in Internal risk assessment Biodiversity 0	% of total department covered in Internal risk assessment Biodiversity 50 /85	% of total department covered in Internal risk assessment Biodiversity 100/100	% of total department covered in Internal risk assessment Biodiversity 100/100	% of total department covered in Internal risk assessment Biodiversity 100/	
	Number of Awareness session conducted on Biodiversity conservation 0	Number of Awareness session conducted on Biodiversity conservation 3/5	Number of Awareness session conducted on Biodiversity conservation 5/5	Number of Awareness session conducted on Biodiversity conservation 5/5	Number of Awareness session conducted on Biodiversity conservation 7/	
Waste Generation	Total Waste Generated (in Metric Tonnes) (Target / Actual) 93.28	Total Waste Generated (in Metric Tonnes) (Target / Actual) 88.62/247.89	Total Waste Generated (in Metric Tonnes) (Target / Actual) 87.56/225.31	Total Waste Generated (in Metric Tonnes) (Target / Actual) 87.12/168.9	Total Waste Generated (in Metric Tonnes) 74.62/	

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	Total Hazardous Waste Generation (in Metric Tonnes)	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual)	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual)	Total Hazardous Waste Generation (in Metric Tonnes) (Target / Actual)	Total Hazardous Waste Generation (in Metric Tonnes)	
	37.32	35.45/99.89	31.72/53.36	30.72/44.04	29.86/	
	Total non-Hazardous Waste Generation (in Metric Tonnes)	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual)	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual)	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target / Actual)	Total non-Hazardous Waste Generation (in Metric Tonnes)	
	55.96	53.16/148	52.17/171.99	51.18/124.86	44.77/	
	Percentage of total waste diverted from landfills	Percentage of total waste diverted from landfills (Target / Actual)	Percentage of total waste diverted from landfills (Target / Actual)	Percentage of total waste diverted from landfills (Target / Actual)	Percentage of total waste diverted from landfills	
	0	20% / 0	30% / 0	30% /10%	60% /	
	Total weight of waste recovered in a year (in metric tonnes / Year)	Total weight of waste recovered in a year (in metric tonnes / Year)	Total weight of waste recovered in a year (in metric tonnes / Year)	Total weight of waste recovered in a year (in metric tonnes / Year)	Total weight of waste recovered in a year (in metric tonnes / Year)	
	0	0/ 0	0/ 0	0/ 0	0/	
Product use and Product End of Life	Reduction in the carbon footprint (measured in CO2 equivalents) of products over their lifecycle.	Reduction in the carbon footprint (measured in CO2 equivalents) of products over their lifecycle.(Target / Actual)	Reduction in the carbon footprint (measured in CO2 equivalents) of products over their lifecycle.(Target / Actual)	Reduction in the carbon footprint (measured in CO2 equivalents) of products over their lifecycle.(Target / Actual)	Reduction in the carbon footprint (measured in CO2 equivalents) of products over their lifecycle.	
	N/A	N/A	N/A	N/A	N/A	

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Product use and Product End of Life	Percentage of products designed using sustainable or recycled materials.	Percentage of products designed using sustainable or recycled materials.(Target / Actual)	Percentage of products designed using sustainable or recycled materials.(Target / Actual)	Percentage of products designed using sustainable or recycled materials.(Target / Actual)	Percentage of products designed using sustainable or recycled materials.	
	75%	79% /82%	85% /88%	85% /88%	99% /	
	Reporting on Product End of Life Treatment (Target / Actual)	Reporting on Product End of Life Treatment (Target / Actual)	Reporting on Product End of Life Treatment (Target / Actual)	Reporting on Product End of Life Treatment (Target / Actual)	Reporting on Product End of Life Treatment	
	0	0/ 0	0/ 0	0/ 0	0	
	The percentage of products returned by customers compared to the total number of products sold.	The percentage of products returned by customers compared to the total number of products sold. (Target / Actual)	The percentage of products returned by customers compared to the total number of products sold. (Target / Actual)	The percentage of products returned by customers compared to the total number of products sold. (Target / Actual)	The percentage of products returned by customers compared to the total number of products sold.	
	0%	0%/0%	0%/0%	0%/0%	0%/	
	The percentage of customers who are aware of and participate in the company's recycling programs.	The percentage of customers who are aware of and participate in the company's recycling programs.(Target / Actual)	The percentage of customers who are aware of and participate in the company's recycling programs.(Target / Actual)	The percentage of customers who are aware of and participate in the company's recycling programs.(Target / Actual)	The percentage of customers who are aware of and participate in the company's recycling programs.	
	100%	100% / 100%	100% / 100%	100% / 100%	100% /	

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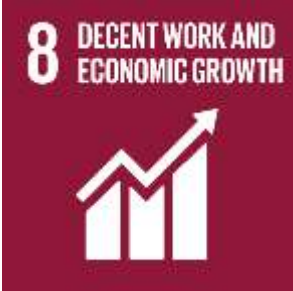
Sustainable Sourcing	% of Employees / Procurement staff Trained Sustainable Sourcing of Raw material	% of Employees / Procurement staff Trained Sustainable Sourcing of Raw material (Target / Actual)	% of Employees / Procurement staff Trained Sustainable Sourcing of Raw material (Target / Actual)	% of Employees / Procurement staff Trained Sustainable Sourcing of Raw material (Target / Actual)	% of Employees / Procurement staff Trained Sustainable Sourcing of Raw material	
	10%	15% / 25%	50% / 50%	55% / 60%	100% /	
	% of Sustainable Sourcing of Raw material	% of Sustainable Sourcing of Raw material (Target / Actual)	% of Sustainable Sourcing of Raw material (Target / Actual)	% of Sustainable Sourcing of Raw material (Target / Actual)	% of Sustainable Sourcing of Raw material	
	8%	10% / 12%	15% / 16%	18% / 20%	25% /	
Sustainable Consumption	Percentage of recycled input material out of total materials consumed	Percentage of recycled input material out of total materials consumed	Percentage of recycled input material out of total materials consumed	Percentage of recycled input material out of total materials consumed	Percentage of recycled input material out of total materials consumed	
	60%	70% / 75%	80% / 80%	85% / 85%	90% /	
	Number of awareness session with customer on disposal of product after use	Number of awareness session with customer on disposal of product after use	Number of awareness session with customer on disposal of product after use	Number of awareness session with customer on disposal of product after use	Number of awareness session with customer on disposal of product after use	
	0	2/2	4/4	5/5	8/	
	% of customers covered in awareness session on disposal of product after use	% of customers covered in awareness session on disposal of product after use	% of customers covered in awareness session on disposal of product after use	% of customers covered in awareness session on disposal of product after use	% of customers covered in awareness session on disposal of product after use	
	0	100% / 100%	100% / 100%	100% / 100%	100 /	

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	% of company's customer base has actively engaged in sustainable consumption practices	% of company's customer base has actively engaged in sustainable consumption practices	% of company's customer base has actively engaged in sustainable consumption practices	% of company's customer base has actively engaged in sustainable consumption practices	% of company's customer base has actively engaged in sustainable consumption practices	
	N/A	N/A	N/A	N/A	N/A	
Environmental service and advocacy	% Customers Participating in product related Training Programs	% Customers Participating in product related Training Programs	% Customers Participating in product-related Training Programs	% Customers Participating in product-related Training Programs	% Customers Participating in service-related Training Programs (Target)	
	50%	70%/70%	100%/100%	100%/100%	100%/	
	# Number of environmental service and advocacy events organized	# Number of environmental service and advocacy events organized	# Number of environmental service and advocacy events organized	# Number of environmental service and advocacy events organized	# Number of environmental service and advocacy events organized	
Environmental service and advocacy	5	5/5	8/8	8/8	10/	
	% of participants in our environmental education programs reported an increase in their understanding of sustainable practices	% of participants in our environmental education programs reported an increase in their understanding of sustainable practices	% of participants in our environmental education programs reported an increase in their understanding of sustainable practices	% of participants in our environmental education programs reported an increase in their understanding of sustainable practices	% of participants in our environmental education programs reported an increase in their understanding of sustainable practices	
	5%	10%/10%	20%/25%	30%/35%	40%	

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Training	% of total workforce received training on environmental issues	% of total workforce received training on environmental issues (Target / Actual)	% of total workforce received training on environmental issues (Target / Actual	% of total workforce received training on environmental issues (Target / Actual)	% of total workforce received training on environmental issues	
	25%	50%/ 50%	75%/78%	75%/80%	100%/	

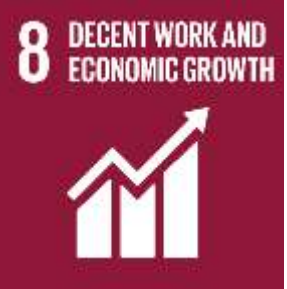
Social						
ESG Area	2022 Baseline (Actual)	2023 Performance (Actual/Target)	2024 Performance (Actual/Target)	2025 Performance (Jan to July) (Actual/Target)	2030 Target	UN - SDGs
Employment	Child Labour (%) (Target / Actual)	Child Labour (%) (Target / Actual)	Child Labour (%) (Target / Actual)	Child Labour (%) (Target / Actual)	Child Labour (%)	
	NIL	NIL / NIL	NIL / NIL	NIL / NIL	NIL /	
	Force Labour (%) (Target / Actual)	Force Labour (%) (Target / Actual)	Force Labour (%) (Target / Actual)	Force Labour (%) (Target / Actual)	Force Labour (%)	
	NIL	NIL / NIL	NIL / NIL	NIL / NIL	NIL /	
	Attrition Ratio (%)	Attrition Ratio (%) (Target / Actual)	Attrition Ratio (%) (Target / Actual)	Attrition Ratio (%) (Target / Actual)	Attrition Ratio (%)	
	8%	5%/5%	4%/2%	4%/2%	0.5% /	
	Total Training Hours of employees (Target / Actual)	Total Training Hours of employees (Target / Actual)	Total Training Hours of employees (Target / Actual)	Total Training Hours of employees (Target / Actual)	Total Training Hours of employees	
	540	550 / 576	600/ 632	650/ 675	700/	
	Average Training Hours per employee	Average Training Hours per employee (Target / Actual)	Average Training Hours per employee (Target / Actual)	Average Training Hours per employee (Target / Actual)	Average Training Hours per employee	
	6	8/ 10	10/ 12	11/12	12/	

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	% of highest paid individual to median paid individual	% of highest paid individual to median paid individual (Target / Actual)	% of highest paid individual to median paid individual (Target / Actual)	% of highest paid individual to median paid individual (Target / Actual)	% of highest paid individual to median paid individual	
	0 %	3%/1%	4%/4%	4%/4%	5%/	
	Average Salary above Minimum Wages (Tk.)	Average Salary above Minimum Wages (Tk.)	Average Salary above Minimum Wages (Tk.)	Average Salary above Minimum Wages (Tk.)	Average Salary above Minimum Wages (Tk.)	
	10,445	11,000/11,548	15,000/16,194	15,000/16,194	24,000/	
	Employees Above Living wage rules	Employees Above Living wage rules	Employees Above Living wage rules	Employees Above Living wage rules	Employees Above Living wage rules	
	100%	100%/100%	100%/100%	100%/100%	100%	
	Subcontractor's Workers Covered under Minimum Wage / Living wage rules	Subcontractor's Workers Covered under Minimum Wage / Living wage rules	Subcontractor's Workers Covered under Minimum Wage / Living wage rules	Subcontractor's Workers Covered under Minimum Wage / Living wage rules	Subcontractor's Workers Covered under Minimum Wage / Living wage rules	
	N/A	N/A	N/A	N/A	N/A	
	Hiring of Local People (%)	Hiring of Local People (%)	Hiring of Local People (%)	Hiring of Local People (%)	Hiring of Local People (%)	
	100%	100%/100%	100%/100%	100%/100%	100%	
	Hiring of People with Disability (%)	Hiring of People with Disability (%)	Hiring of People with Disability (%)	Hiring of People with Disability (%)	Hiring of People with Disability (%)	



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	0%	2%/0%	3%/3%	5%/5%	6% /	
	Hiring of Vulnerable / Marginalized People at Executive level (%)	Hiring of Vulnerable / Marginalized People at Executive level (%)	Hiring of Vulnerable / Marginalized People at Executive level (%)	Hiring of Vulnerable / Marginalized People at Executive level (%)	Hiring of Vulnerable / Marginalized People at Executive level (%)	
	0%	2%/1%	3%/3%	4%/5%	5%/	
	Percentage of employees from minority and/or Vulnerable group in whole organization (%)	Percentage of employees from minority and/or Vulnerable group in whole organization (%)	Percentage of employees from minority and/or Vulnerable group in whole organization (%)	Percentage of employees from minority and/or Vulnerable group in whole organization (%)	Percentage of employees from minority and/or Vulnerable group in whole organization (%)	
	7%	10%/10%	15%/12%	15%/15%	15%/	
	Percentage of employees from minority and/or Vulnerable group at top management level (%)	Percentage of employees from minority and/or Vulnerable group at top management level (%)	Percentage of employees from minority and/or Vulnerable group at top management level (%)	Percentage of employees from minority and/or Vulnerable group at top management level (%)	Percentage of employees from minority and/or Vulnerable group at top management level (%)	
	0%	20%/10%	25%/17%	25%/20%	30%/	
Health & Safety Incidents / Accidents	% of the total workforce represented in formal joint management-worker health & safety committees	% of the total workforce represented in formal joint management-worker health & safety committees (target / Actual)	% of the total workforce represented in formal joint management-worker health & safety committees (target / Actual)	% of the total workforce represented in formal joint management-worker health & safety committees (target / Actual)	% of the total workforce represented in formal joint management-worker health & safety committees	

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	2%	2.2%/2.2%	2.6%/2.7%	3%/3%	5%	
	% of operational sites an employee health & safety risk assessment has been conducted	% of operational sites an employee health & safety risk assessment has been conducted (Target / Actual)	% of operational sites an employee health & safety risk assessment has been conducted (Target / Actual)	% of operational sites an employee health & safety risk assessment has been conducted (Target / Actual)	% of operational sites an employee health & safety risk assessment has been conducted (Target / Actual)	
	100%	100% / 100%	100% / 100%	100% / 100%	100%	
	Lost time injury (LTI) frequency rate for Employees	Lost time injury (LTI) frequency rate for direct workforce	Lost time injury (LTI) frequency rate for direct workforce	Lost time injury (LTI) frequency rate for direct workforce	Lost time injury (LTI) frequency rate for direct workforce	
	0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	
	Lost time injury (LTI) frequency rate for Subcontractor's Workers	Lost time injury (LTI) frequency rate for Subcontractor's Workers	Lost time injury (LTI) frequency rate for Subcontractor's Workers	Lost time injury (LTI) frequency rate for Subcontractor's Workers	Lost time injury (LTI) frequency rate for Subcontractor's Workers	
	0.00	0.00 / 0.00	0.00 / 0.00	0.00 / 0.00	0.00	
	# of Work-related Accidents	# of Work-related Accidents	# of Work-related Accidents	# of Work-related Accidents	# of Work-related Accidents\	
	0	0 / 0	0 / 0	0 / 0	0 /	
	# of work-related Incidents	# of work-related Incidents	# of work-related Incidents	# of work-related Incidents	# of work-related Incidents	
	0	0 / 0	0 / 0	0 / 0	0 /	

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	Number of days lost to work-related injuries, fatalities and ill health	Number of days lost to work-related injuries, fatalities and ill health	Number of days lost to work-related injuries, fatalities and ill health	Number of days lost to work-related injuries, fatalities and ill health	Number of days lost to work-related injuries, fatalities and ill health	
	1	0/ 0	0/ 0	0/ 0	0/	
	People Trained on Health & Safety (in Manhours)	People Trained on Health & Safety (in Manhours) (Target / Actual)	People Trained on Health & Safety (in Manhours) (Target / Actual)	People Trained on Health & Safety (in Manhours) (Target / Actual)	People Trained on Health & Safety (in Manhours)	
	300/	320/310	350/380	380/395	500 /	
Human Rights	% of direct employees covered by a living wage benchmarking analysis	% of direct employees covered by a living wage benchmarking analysis (Target / Actual)	% of direct employees covered by a living wage benchmarking analysis (Target / Actual)	% of direct employees covered by a living wage benchmarking analysis (Target / Actual)	% of direct employees covered by a living wage benchmarking analysis	
	100%	100%/100 %	100%/100 %	100%/100 %	100%	
	% of direct employees paid below living wage (Target / Actual)	% of direct employees paid below living wage (Target / Actual)	% of direct employees paid below living wage (Target / Actual)	% of direct employees paid below living wage (Target / Actual)	% of direct employees paid below living wage	
	0	0/0	0/0	0/0	0/	
	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual)	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual)	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers (Target / Actual)	% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers	

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	0%	0% / 0%	0% / 0%	0% / 0%	0%/	
	% of average wage gap for direct employees paid below living wage against a living wage benchmark	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual)	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual)	% of average wage gap for direct employees paid below living wage against a living wage benchmark (Target / Actual)	% of average wage gap for direct employees paid below living wage against a living wage benchmark	
	0%	0% / 0%	0% / 0%	0% / 0%	0%/	
	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	
	N/A	N/A	N/A	N/A	N/A	
	# of Complaints reported on Child Labour/Forced Labour / Human Trafficking	# of Complaints reported on Child Labour / Forced Labour / Human Trafficking (Target / Actual)	# of Complaints reported on Child Labour / Forced Labour / Human Trafficking (Target / Actual)	# of Complaints reported on Child Labour / Forced Labour / Human Trafficking (Target / Actual)	# of Complaints reported on Child Labour / Forced Labour / Human Trafficking	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Sexual Harassment	# of Complaints reported on Sexual Harassment	# of Complaints reported on Sexual Harassment (Target / Actual)	# of Complaints reported on Sexual Harassment (Target / Actual)	# of Complaints reported on Sexual Harassment	

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	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Discrimination (Internal)	# of Complaints reported on Discrimination (Internal)	# of Complaints reported on Discrimination (Internal) (Target / Actual)	# of Complaints reported on Discrimination (Internal) (Target / Actual)	# of Complaints reported on Discrimination (Internal)	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Discrimination by Suppliers	# of Complaints reported on Discrimination by Suppliers	# of Complaints reported on Discrimination by Suppliers (Target / Actual)	# of Complaints reported on Discrimination by Suppliers (Target / Actual)	# of Complaints reported on Discrimination by Suppliers	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Discrimination by Customers	# of Complaints reported on Discrimination by Customers	# of Complaints reported on Discrimination by Customers (Target / Actual)	# of Complaints reported on Discrimination by Customers (Target / Actual)	# of Complaints reported on Discrimination by Customers	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Discrimination by Other Stakeholders	# of Complaints reported on Discrimination by Other Stakeholders	# of Complaints reported on Discrimination by Other Stakeholders (Target / Actual)	# of Complaints reported on Discrimination by Other Stakeholders (Target / Actual)	# of Complaints reported on Discrimination by Other Stakeholders	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Data Privacy / Security (Internal)	# of Complaints reported on Data Privacy / Security (Internal)	# of Complaints reported on Data Privacy / Security (Internal)	# of Complaints reported on Data Privacy / Security (Internal)	# of Complaints reported on Data Privacy / Security (Internal)	



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	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Data Privacy / Security by Suppliers	# of Complaints reported on Data Privacy / Security by Suppliers	# of Complaints reported on Data Privacy / Security by Suppliers	# of Complaints reported on Data Privacy / Security by Suppliers	# of Complaints reported on Data Privacy / Security by Suppliers	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Data Privacy / Security by Customers	# of Complaints reported on Data Privacy / Security by Customers	# of Complaints reported on Data Privacy / Security by Customers	# of Complaints reported on Data Privacy / Security by Customers	# of Complaints reported on Data Privacy / Security by Customers	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	# of Complaints reported on Data Privacy / Security by Other Stakeholders	# of Complaints reported on Data Privacy / Security by Other Stakeholders	# of Complaints reported on Data Privacy / Security by Other Stakeholders	# of Complaints reported on Data Privacy / Security by Other Stakeholders	# of Complaints reported on Data Privacy / Security by Other Stakeholders	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	Average unadjusted gender pay gap (Woman to man %)	Average unadjusted gender pay gap (Woman to man %) (Target / Actual)	Average unadjusted gender pay gap (Woman to man %) (Target / Actual)	Average unadjusted gender pay gap (Woman to man %) (Target / Actual)	Average unadjusted gender pay gap (Woman to man %) (Target / Actual)	
	0%	0%/0%	0%/0%	0%/0%	0%	
	People Trained on Human Rights (Manhours)	People Trained on Human Rights (Manhours) (Target / Actual)	People Trained on Human Rights (Man hours) (Target / Actual)	People Trained on Human Rights (Man hours) (Target / Actual)	People Trained on Human Rights (Manhours) (Target / Actual)	

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	120	130/156	250/250	280/285	300/	
	People Trained on overall Career Management and Skill Development\ (Manhours)	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual)	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual)	People Trained on overall Career Management and Skill Development\ (Manhours) (Target / Actual)	People Trained on overall Career Management and Skill Development\ (Manhours)	
	50	60/ 77	80/100	100/120	150/	
	Total numbers of employees received regular performance and career development reviews.	Total numbers of employees received regular performance and career development reviews (Target / Actual)	Total numbers of employees received regular performance and career development reviews (Target / Actual)	Total numbers of employees received regular performance and career development reviews (Target / Actual)	Total numbers of employees received regular performance and career development reviews	
	20	30/29	35/42	40/44	50/	
	Awareness Session conducted on Career Management	Awareness Session conducted on Career Management (Target / Actual)	Awareness Session conducted on Career Management (Target / Actual)	Awareness Session conducted on Career Management (Target / Actual)	Awareness Session conducted on Career Management	
	0	2/ 2	5/8	6/8	7/	
	External Human Rights Impact Reporting Compliance Count	External Human Rights Impact Reporting Compliance Count (Target / Actual)	External Human Rights Impact Reporting Compliance Count (Target / Actual)	External Human Rights Impact Reporting Compliance Count (Target / Actual)	External Human Rights Impact Reporting Compliance Count	
	100%	100%/100%	100%/100%	100%/100%	100%/	
	% of all operational sites cover under	% of all operational sites cover under human rights impact	% of all operational sites cover under human rights impact	% of all operational sites cover under human rights impact	% of all operational sites cover under human rights impact	

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	human rights impact assessments	assessments (target / Actual)	assessments (target / Actual)	assessments (target / Actual)	assessments (target / Actual)	
	100%	100%/100%	100%/100%	100%/100%	100%	
Social Dialogue	% of the total workforce covered by formally-elected employee representatives	% of the total workforce covered by formally-elected employee representatives (target / Actual)	% of the total workforce covered by formally-elected employee representatives (target / Actual)	% of the total workforce covered by formally-elected employee representatives (target / Actual)	% of the total workforce covered by formally-elected employee representatives	
	100%	100%/100%	100%/100%	100%/100%	100%	
	% of the total workforce covered by formal collective agreements	% of the total workforce covered by formal collective agreements (Target / Actual)	% of the total workforce covered by formal collective agreements (Target / Actual)	% of the total workforce covered by formal collective agreements (Target / Actual)	% of the total workforce covered by formal collective agreements	
	100%	100%/100%	100%/100%	100%/100%	100%	
Gender Equality	Gender balance at Worker level (Women to Men %)	Gender balance at Worker level (Women to Men %) (Target / Actual)	Gender balance at Worker level (Women to Men %) (Target / Actual)	Gender balance at Worker level (Women to Men %) (Target / Actual)	Gender balance at Worker level (Women to Men %)	
	90%	90%/90 %	90%/90%	90%/90%	90%/	
	Gender balance at top management level (Women to Men %)	Gender balance at top management level (Women to Men %) (Target / Actual)	Gender balance at top management level (Women to Men %) (Target / Actual)	Gender balance at top management level (Women to Men %) (Target / Actual)	Gender balance at top management level (Women to Men %)	
	12%	15%/15%	20%/16%	20%/17%	25%/	

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	Gender balance at organization board (Women to Men %)	Gender balance at organization board (Women to Men %) (Target / Actual)	Gender balance at organization board (Women to Men %) (Target / Actual)	Gender balance at organization board (Women to Men %) (Target / Actual)	Gender balance at organization board (Women to Men %)	
	0%	5%/5%	8%/5%	8%/5%	10%/	
	Percentage of women employed in the whole organization	Percentage of women employed in the whole organization	Percentage of women employed in the whole organization	Percentage of women employed in the whole organization	Percentage of women employed in the whole organization	
	30%	35%/40%	40%/56%	50%/56%	50% /	
	Gender balance of total workforce (Women to Men %)	Gender balance of total workforce (Women to Men %) (Target / Actual)	Gender balance of total workforce (Women to Men %) (Target / Actual)	Gender balance of total workforce (Women to Men %) (Target / Actual)	Gender balance of total workforce (Women to Men %)	
	90%	100%/90%	100%/95%	100%/95%	100%/	
	People Trained on Gender Equality (Manhours)	People Trained on Gender Equality (Manhours) (Target / Actual)	People Trained on Gender Equality (Manhours) (Target / Actual)	People Trained on Gender Equality (Manhours) (Target / Actual)	People Trained on Gender Equality (Manhours)	
	0	80/90	150/200	180/182	200/	
	% of the total workforce trained on diversity, discrimination and/or harassment	% of the total workforce trained on diversity, discrimination and/or harassment (Target / Actual)	% of the total workforce trained on diversity, discrimination and/or harassment (Target / Actual)	% of the total workforce trained on diversity, discrimination and/or harassment (Target / Actual)	% of the total workforce trained on diversity, discrimination and/or harassment	
	30%	50%/ 56%	90%/95%	95%/95%	100%/	
	# of Hours Worked	# of Hours Worked	# of Hours Worked	# of Hours Worked	# of Hours Worked	

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Working Conditions	(Manhours)	(Manhours) (Actual)	(Manhours) (Actual)	(Manhours) (Actual)	(Manhours)	
	1,61,2400	2,37,2690	2,53,0957	1,74,5240		
	% of your plants and offices that were assessed	% of your plants and offices that were assessed	% of your plants and offices that were assessed	% of your plants and offices that were assessed	% of your plants and offices that were assessed	
	100%	100%/100%	100%/100%	100%/100%	100%/	
	Incident of non-potable drinking water identification	Incident of non-potable drinking water identification	Incident of non-potable drinking water identification	Incident of non-potable drinking water identification	Incident of non-potable drinking water identification	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	
	% employees covered by the insurance plan.	% employees covered by the insurance plan. (Target / Actual)	% employees covered by the insurance plan. (Target / Actual)	% employees covered by the insurance plan. (Target / Actual)	% employees covered by the insurance plan.	
	100%	100%/100%	100%/100%	100%/100%	100%	
	% employees covered in awareness program	% employees covered in awareness program	% employees covered in awareness program	% employees covered in awareness program	% employees covered in awareness program	
	50%	75% / 50%	100%/100%	100%/100%	100%/	
	Incident of non-compliance of working conditions principles	Incident of non-compliance of working conditions principles	Incident of non-compliance of working conditions principles	Incident of non-compliance of working conditions principles	Incident of non-compliance of working conditions principles	
	NIL	NIL/NIL	NIL/NIL	NIL/NIL	NIL	

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Corporate Social Responsibility	# of social initiatives at National and Local level	# of social initiatives at National and Local level	# of social initiatives at National and Local level	# of social initiatives at National and Local level	# of social initiatives at National and Local level	
	2	4/3	5/5	8/8	10/	

GOVERNANCE						
ESG Area	2022 Baseline (Actual)	2023 Performance (Actual/Target)	2024 Performance (Actual/Target)	2025 Performance (Jan to July) (Actual/Target)	2030 Target	UN - SDGs
Anti-Corruption & Bribery	# of Complaints reported on Corruption & Bribery 0	# of Complaints reported on Corruption & Bribery 0/0	# of Complaints reported on Corruption & Bribery 0/0	# of Complaints reported on Corruption & Bribery 0/0	# of Complaints reported on Corruption & Bribery 0	
	People Trained on Anti-Corruption & Bribery (in Manhours) 70	People Trained on Anti-Corruption & Bribery (in Manhours) 120/150	People Trained on Anti-Corruption & Bribery (in Manhours) 150/180	People Trained on Anti-Corruption & Bribery (in Manhours) 180/187	People Trained on Anti-Corruption & Bribery (in Manhours) 200/	
	# of confirmed corruption incidents 0	# of confirmed corruption incidents 0/0	# of confirmed corruption incidents 0/0	# of confirmed corruption incidents 0/0	# of confirmed corruption incidents 0	
	Percentage of operational sites certified with anti-corruption management system 100%	Percentage of operational sites certified with anti-corruption management system 100%/100%	Percentage of operational sites certified with anti-corruption management system 100%/100%	Percentage of operational sites certified with anti-corruption management system 100%/100%	Percentage of operational sites certified with anti-corruption management system 100%	
	Percentage of trading partners covered by a due diligence process on corruption	Percentage of trading partners covered by a due diligence process	Percentage of trading partners covered by a due diligence process	Percentage of trading partners covered by a due diligence process	Percentage of trading partners covered by a due diligence process on corruption	

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		on corruption (target / actual)	on corruption (target / actual)	on corruption (target / actual)		
	100%	100% /100%	100%/100%	100%/100%	100% /	
Information Management	Percentage of operational sites certified with information security management system (ISMS)	Percentage of operational sites certified with information security management system (ISMS)	Percentage of operational sites certified with information security management system (ISMS)	Percentage of operational sites certified with information security management system (ISMS)	Percentage of operational sites certified with information security management system (ISMS)	
	100%	100%/100%	100%/100%	100%/100%	100%	
	# of Complaints reported on Information Security Breach	# of Complaints reported on Information Security Breach	# of Complaints reported on Information Security Breach	# of Complaints reported on Information Security Breach	# of Complaints reported on Information Security Breach	
	NIL	NIL / NIL	NIL / NIL	NIL / NIL	NIL/	
	# of confirmed Information Security incidents	# of confirmed Information Security incidents	# of confirmed Information Security incidents	# of confirmed Information Security incidents	# of confirmed Information Security incidents	
	NIL	NIL/ NIL	NIL / NIL	NIL / NIL	NIL/	
	Data Retention Compliance:	Data Retention Compliance:	Data Retention Compliance:	Data Retention Compliance:	Data Retention Compliance:	
	100%	100%/100%	100% / 100%	100% / 100%	100%	
	User Complaints:	User Complaints:	User Complaints:	User Complaints:	User Complaints:	
	NIL	NIL/ NIL	NIL/ NIL	NIL/ NIL	NIL/	
	Percentage of trading partners covered by a	Percentage of trading partners covered by a	Percentage of trading partners covered by a	Percentage of trading partners covered by a	Percentage of trading partners covered by a	

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	due diligence process on Information security	due diligence process on information security (target / actual)	due diligence process on Information security (target / actual)	due diligence process on Information security (target / actual)	due diligence process on Information security (target / actual)	
	100%	100% / 100%	100% /100%	100% /100%	100% /	
Value Chain	Suppliers evaluated for ESG Performance (in %)	Suppliers evaluated for ESG Performance (in %)	Suppliers evaluated for ESG Performance (in %)	Suppliers evaluated for ESG Performance (in %)	Suppliers evaluated for ESG Performance (in %)	
	0%	30% / 25%	50 % /50%	60 % /74%	100 %/	
	Suppliers evaluated for ESG Reporting (Onsite) (in %)	Suppliers evaluated for ESG Reporting (Onsite) (in %)	Suppliers evaluated for ESG Reporting (Onsite) (in %)	Suppliers evaluated for ESG Reporting (Onsite) (in %)	Suppliers evaluated for ESG Reporting (Onsite) (in %)	
	0%	20%/ 21%	50%/50%	60%/78%	100 %/	
	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	Average Number of Non-Conformities Found per supplier	
	0	0 / 0	0 / 0	0 / 0	0/	
	Avg Number of Corrective Actions taken / Supplier	Avg Number of Corrective Actions taken / Supplier	Avg Number of Corrective Actions taken / Supplier	Avg Number of Corrective Actions taken / Supplier	Avg Number of Corrective Actions taken / Supplier	
	0	0 / 0	0 / 0	0 / 0	0	
	Suppliers in Agreement with co mpany Policies (in %)	Suppliers in Agreement with company Policies (in %)	Suppliers in Agreement with company Policies (in %)	Suppliers in Agreement with company Policies (in %)	Suppliers in Agreement with company Policies (in %)	
	100 %	100 %/100 %	100 %/100 %	100 % /100%	100 %	
	Suppliers in Agreement with company's	Suppliers in Agreement with company's	Suppliers in Agreement with company's	Suppliers in Agreement with company's	Suppliers in Agreement with company's	

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	Supplier Code of Conduct (in %)	Supplier Code of Conduct (in %)	Supplier Code of Conduct (in %)	Supplier Code of Conduct (in %)	Supplier Code of Conduct (in %)	
	100 %	100 %/100 %	100 %/100 %	100 %/100 %	100 %/	
	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	Integration of sustainability clauses in supplier contracts	
	100 %	100 % / 70%	100 %/100 %	100 %/100 %	100 %/	
	Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements	Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements	Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements	Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements	Percentage of targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements	
	100 %	100 %/100 %	100 %/100 %	100 %/100 %	100 % /	
	Percentage or number of all buyers who received training on sustainable procurement	Percentage or number of all buyers who received training on sustainable procurement	Percentage or number of all buyers who received training on sustainable procurement	Percentage or number of all buyers who received training on sustainable procurement	Percentage or number of all buyers who received training on sustainable procurement	
	100 %	100 % / 80 %	100 %/100 %	100 %/100 %	100 % /	
	Avg Number of Non-Conformities Found per supplier	Avg Number of Non-Conformities Found per supplier	Avg Number of Non-Conformities Found per supplier	Avg Number of Non-Conformities Found per supplier	Avg Number of Non-Conformities Found per supplier	
	0	0 / 0	0 / 0	0 / 0	0	



	Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	
	NA	NA	NA	NA	NA	
Anti-Competitive Practice	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	Incident of Deceptive Advertising:	
	NIL	NIL	NIL	NIL	NIL	
	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	% departments covered under Risk Assessment Internal Audit	
	100 %	100 %/100 %	100%/100%	100%/100%	100 %/	
Ethics	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	Percentage of total workforce trained on business ethics issues (%)	
	20%	40 % /50%	60% /60%	80%/80%	100%/	
	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	Employee feedback on ethics training (satisfaction rate)	
	100%	100% / 100%	100% / 100%	100% / 100%	100%/	
	Number of reports related to whistle-blower procedure	Number of reports related to whistle-blower procedure	Number of reports related to whistle-blower procedure	Number of reports related to whistle-blower procedure	Number of reports related to whistle-blower procedure	

	NIL	NIL / NIL	NIL / NIL	NIL / NIL	NIL	
	Percentage of operational sites that undergo internal audit and risk assessment concerning business ethics issues	Percentage of operational sites that undergo internal audit and risk assessment concerning business ethics issues	Percentage of operational sites that undergo internal audit and risk assessment concerning business ethics issues	Percentage of operational sites that undergo internal audit and risk assessment concerning business ethics issues	Percentage of operational sites that undergo internal audit and risk assessment concerning business ethics issues	
	100%	100% / 100%	100% / 100%	100% / 100%	100%/	
Customer Health and Safety	# complaints related to use of products / service	# complaints related to use of products / service (Target / Actual)	# complaints related to use of products / service	# complaints related to use of products / service	# complaints related to use of products / service	
	0	0 / 0	0 / 0	0 / 0	0	
	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	Conduct Customer safety training sessions of Customers	
	0%	10 % / 15%	30% / 30%	40% / 45%	50 %/	
Social Dialogue	Customer Participation Rate in Sustainability Session / Meeting	Customer Participation Rate in Sustainability Session / Meeting	Customer Participation Rate in Sustainability Session / Meeting	Customer Participation Rate in Sustainability Session / Meeting	Customer Participation Rate in Sustainability Session / Meeting	
	0%	25% / 10%	50% / 50%	60% / 70%	100%/	
	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting	
	100%	100% / 100%	100% / 100%	100% / 100%	100%/	

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	Complaints registered on the violation of Collective Bargaining Agreement	Complaints registered on the violation of Collective Bargaining Agreement	Complaints registered on the violation of Collective Bargaining Agreement	Complaints registered on the violation of Collective Bargaining Agreement	Complaints registered on the violation of Collective Bargaining Agreement	
	0	0 / 0	0 / 0	0 / 0	0	



Independent Assurance on verification of ESG KPI ROADMAP UPTO 2030.

Growlity/AR/897910

Reporting Period - **April 2021 to March 2022**

April 2022 to March 2023

April 2023 to March 2024

April 2024 to December 2024

The Management

Dips Apparel Ltd

Independent Assurance Report

Growlity Private Limited was appointed by **Dips Apparel Ltd**. Referred to as 'the Company') to conduct a limited assurance engagement on the ESG and sustainability information presented in the Company's **ESG KPI ROADMAP UPTO 2030**. This critical task involved a thorough examination to verify the accuracy and reliability of the sustainability data disclosed in the document along with the material topics identified by Materiality Assessment between their stake holders. The sustainability information provided within the report is in accordance to the Global Reporting Initiative's (GRI) Universal Standards 2021. The company has also followed guidelines of ISO 14064-1:2018 and Green House Gas Protocol standard, ensuring that the reported data aligns with globally recognized sustainability reporting frameworks. This engagement by Growlity Private Limited underscores the Company's commitment to transparency and accountability in its sustainability practices, highlighting its dedication to adhering to international standards for reporting on its environmental, social, and governance (ESG) efforts

Scope of Assurance and Methodology

The Scope of our work for this assurance engagement was limited to review of information pertaining to environmental, social and Governance performance such as Commitments / KPIs and Green House Gas (GHG) Emissions Inventory for the mentioned reporting period and to verify it in accordance with GRI universal standards 2021. We conducted, on a sample basis, review and verification of data collection / calculation methodology and general review of the logic on inclusion / omission of necessary relevant information / data and this was limited to: Remote verification of data, on a selective test basis, for the following units / locations, through consultations with the site team and sustainability team.

GROWLITY PRIVATE LIMITED

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Execution of audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation processes followed;

Review of Company's plans, policies and practices, pertaining to their Social, Environmental and sustainable development, so as to be able to make comments on the fairness of sustainability reporting. Review of company's approach towards materiality assessment disclosed in the report to identify relevant issues.

Locations Covered

All locations, including manufacturing facilities, warehouses, subsidiaries, and offices, were covered to collect data and prepare the **ESG KPI ROADMAP UPTO 2030**. Below is the list for reference.

Sr. No.	Site Name	Location
1.	Dips Apparel Ltd	79/349 Hazera Mansion, Jamgora, Ashulia, Savar, Dhaka-1349, Bangladesh

Our Observations

The Company has demonstrated its commitment to sustainable development by reporting its performance on various material topics for the year 2023. The Company has prepared report having sustainability data in accordance with GRI universal standards 2021. The Report includes a description of the ESG Performance in terms of Key Performance Indicators (KPI) and verification of GHG Emissions of Scope 1, Scope 2 and Scope 3. There is further scope to strengthen data management system to ensure uniform and accurate reporting. Areas of further improvement wherever identified have been brought before the attention of the management of the company.

Conclusion

On the basis of our procedure for this limited assurance, nothing has come to our attention that causes us not to believe that the company has reported on material sustainability issues relevant to its business.



Dr. Nitin Dumasia
President & CEO
Date: 28th July 2025
Place: Surat