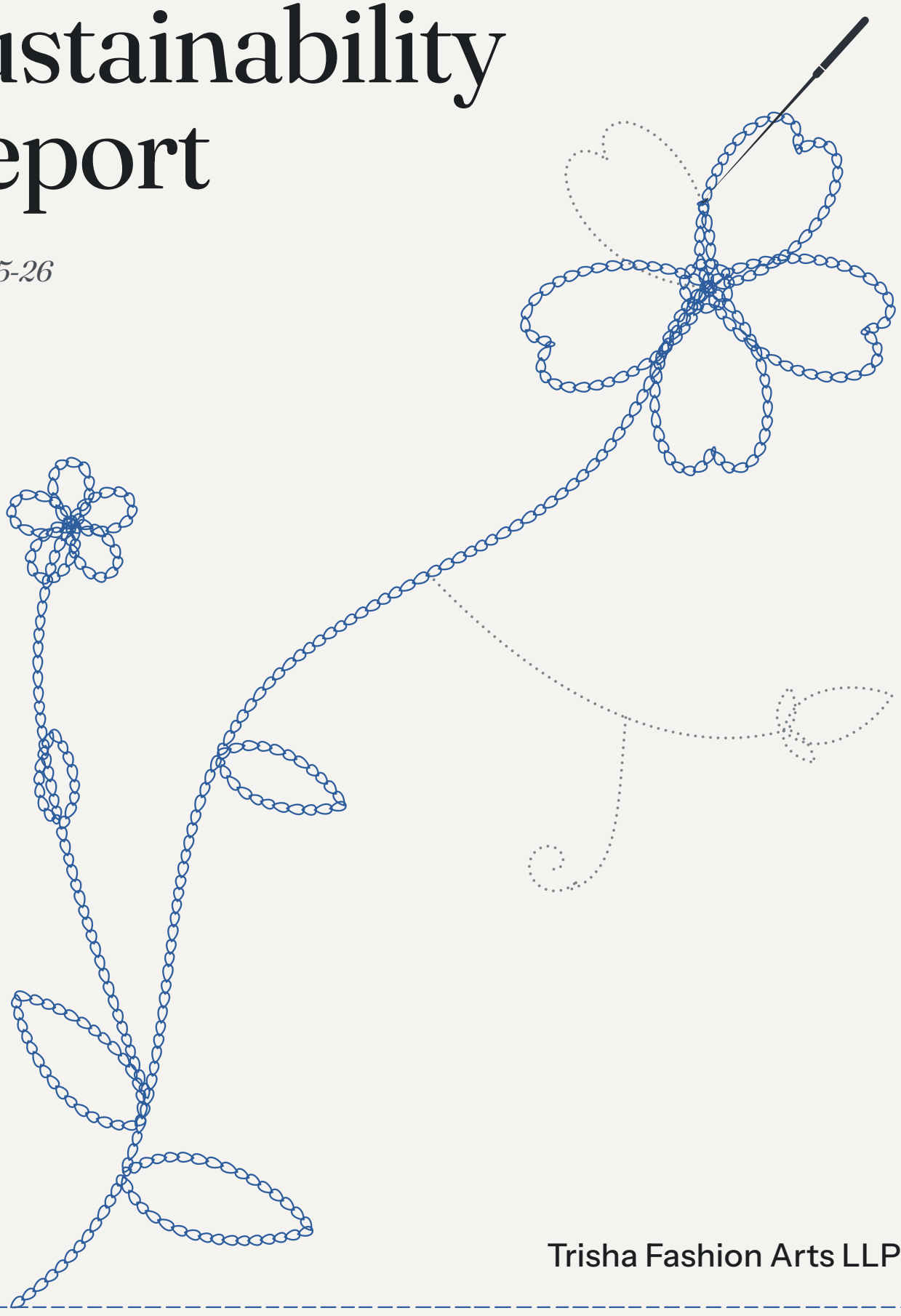
TRISHA

Sustainability Report

FY 2025-26



Trisha Fashion Arts LLP

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1

Opening statement

We embroider every panel by hand, and our Consent to Operate records no boiler, generator or process emission.

GRI 2-22 | NGRBC Principle 1



Picture 1

We embroider each panel by hand, with needle, thread and bead, and our Consent to Operate records no boiler, generator or process emissions at the workshop. We believe that the care given to every panel must extend equally to the people who create it: to their pay, health and safety. This belief shapes how we report: every figure is anchored in a supporting record, whether a laboratory certificate, utility bill, statutory register, monthly return or the previous year's published report. This report covers our workshop at Jetha Compound, Byculla East, Mumbai, for the twelve months from 1 April 2025 to 31 March 2026. Selected disclosures in this report are submitted for independent limited assurance under ISAE 3000 (Revised); the assurance provider's signed statement will be reproduced in Section 24 once signed.

2

Guiding principles

Our six values rest on controlled policies in force during FY 2025-26, five of them within certified systems.

GRI 2-23, 2-24 | NGRBC Principle 1



Picture 2

Each value below is tied to a controlled policy in force during FY 2025-26, and where a value has a record behind it this year, the record is named beside it.

2.1 Values

Our values are written into the ten TFA policies reissued at revision 2 in January and February 2025 and into the older procedures listed in Section 16.

Figure 1

Three of the four pillars rest on controlled policies and all four on certified management systems.

Pillars, controlled documents and certified systems, FY 2025-26

Pillar 1

Environmental stewardship

The Environment Policy, within a certified environmental system

- Environment Management Procedure
- Environment Policy
- ISO 14001:2015

Pillar 2

Empowering people

Health and safety, diversity, grievance, remuneration and freedom of association

- Diversity, Equity and Inclusion Policy
- Employee Health and Safety Policy
- Freedom of Association Policy
- Grievance Policy
- Remuneration Policy
- ISO 45001:2018

Pillar 3

Ethical governance and transparency

Procurement, labour and human rights, child labour prevention and business ethics

- Business Ethics Policy
- Child Labour Prevention Policy
- Labour and Human Rights Policy
- Sustainable Procurement Policy
- SA 8000:2014
- ISO 37001:2016
- ISO 28000:2022

Pillar 4

Community and cultural impact

The social accountability policy and complaint procedures, shared with neighbours

- SA 8000:2014

Across all four pillars

- Customer Health and Safety Policy
- Information Security and Data Retention Policy
- Whistleblower Policy (current series)
- Whistleblower Policy (earlier series)
- ISO 9001:2015
- ISO/IEC 27001:2022

Each pillar with the controlled documents (Table 16.1) and the certified systems (Table 22.1) that carry it.

Source: Tables 16.1 and 22.1.

Five of the six values also sit within a management system whose certificate was in force during the year.

Integrity is written into the Business Ethics Policy TFA/ETH/001 and the Whistleblower Policy. An anti-bribery management system certified to ISO 37001:2016 by QRO was held during the reporting year. The reported count of confirmed corruption incidents for FY 2025-26 was 0, according to management representation. The site's FY 2024-25 published report records 0 in each of the four earlier years, carried forward at the company's instruction.

Environmental care is written into the Environment Policy TFA/ENV/001 and the Environment Management Procedure TFA/ENVI/PL/29, within an ISO 14001:2015 system certified by Royal Impact Certification Ltd. The site holds a White category Consent to Operate from the Maharashtra Pollution Control Board, which records no boiler, generator or process emission.

Safety and wellbeing rest on the Employee Health and Safety Policy TFA/EHS/001 and a physical risk assessment dated 2 January 2026, within a system certified to ISO 45001:2018 by Royal Impact Certification Ltd. The statutory Register of Accidents carries a stamped nil entry for each of the twelve months. The certifying surgeon examined 297 workers on 20, 21 and 24 January 2026 and certified every one fit, as the Form 7 health register records.

Fair treatment and inclusion are governed by the Diversity, Equity and Inclusion Policy TFA/DEI/001. Our Living Wages Survey of January 2026 records a uniform wage of INR 25,470 a month for all 30 workers sampled, 12.7% above the survey's living wage benchmark of INR 22,592.

Social accountability rests on the Labour and Human Rights Policy TFA/LHR/001, the Child Labour Prevention Policy TFA/CLP/001, the Freedom of Association Policy TFA/FOA/PL/27 and the Grievance Policy TFA/GRI/PL/11. They operate within our SA 8000:2014 system, whose certification by Ozone Sustainability Management Systems was held during the reporting year.

Confidentiality is governed by the Information Security and Data Retention Policy TFA/ISDR/001, which sets how we hold our customer's unreleased couture designs. It operates within an ISO/IEC 27001:2022 system certified by QRO.

2.2 Our four pillars

The site's FY 2024-25 report set four sustainability pillars, and their FY 2025-26 position follows. Section 9 sets each pillar against the dated commitments in our policies.

Environmental stewardship

The site used 338.49 MWh of grid electricity in FY 2025-26, taken from the BEST bills of its three meters, with two of the 36 meter-months extrapolated. It withdrew 4,240 KL of municipal water, as returned by the company.

Empowering people

The company's return records 0 fatalities and 0 lost-time injuries during the year, and Section 15 sets out health, safety, wages and voice.

Ethical governance and transparency

Four policies govern this pillar, and Section 16 lists them.

Community and cultural impact

Our SA 8000 stakeholder communication for 2025 went to the Divisional Fire Officer of the Mumbai Fire Brigade, whose office receipt-stamped it on 5 January 2026, and Section 15 reports our engagement with the local authorities.

3

About this report

This report covers our one licensed Mumbai site for FY 2025-26, prepared with reference to the GRI Standards 2021.

GRI 2-1 to 2-5 | NGRBC Principle 1



Picture 3

This report presents the environmental, social and governance (ESG) performance of Trisha Fashion Arts LLP for the financial year from 1 April 2025 to 31 March 2026. It has been prepared with reference to the GRI Standards 2021. This section defines the reporting entity, boundary, period, framework, basis of preparation and assurance, which apply throughout the report. Questions about the report or any figure in it can be sent to the contact in Section 26.

3.1 Reporting entity

We are Trisha Fashion Arts LLP, LLP identification number ACQ-0444, incorporated on 23 July 2025, as the Certificate of Incorporation in Form 16 records. Abdur Rahim Khan is our Partner and the signatory of this report. The site operated for the whole reporting year. The LLP reports that full year for the site it now operates. Earlier-year figures are as returned for the site for those years, and values taken from the site's FY 2024-25 published report are listed in 25.4. Every operational figure covers all twelve months, electricity and Scope 2 by bill month (3.4).

The workshop holds a factory licence valid from 1 January 2026. Licence 12190141010T-0856 in Form 4, permanent serial number 09819, runs to 31 December 2028. It permits a maximum of 500 workers. The licence gives our national industrial classification as 14101. The Maharashtra Pollution Control Board's Consent to Operate places the site in the White category, the board's lowest pollution-potential class, for readymade garments, hand embroidery and made-ups.

3.2 Boundary and period

The boundary is C.S. No. 708, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027, licensed as Unit No. 2/3, 4, 5, 6 and 1A, together with every worker engaged there. Our SA 8000:2014 certificate records contracted and outsourced processes as nil, so the labour-standards boundary and the physical site are the same. The report consolidates no other entity and no other site.

The reporting period is 1 April 2025 to 31 March 2026, and we report annually. Documents kept on a calendar-year basis, the POSH annual report and the SA 8000 stakeholder communication for 2025, are cited with their own period.

Comparatives for FY 2022-23 to FY 2024-25 are shown for water, waste, safety and training, as returned for the site for those years, and for Scope 3, which also gives FY 2021-22 for the seven lines carried from the site's FY 2024-25 published report. Sections 14 and 21 set out each series.

3.3 Framework

Trisha Fashion Arts LLP has reported the information cited in the GRI content index in Section 20 for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards. We applied GRI 1: Foundation 2021 and no Sector Standard.

We prepared the report against the reporting principles of GRI 1. For accuracy and verifiability, each table names the record behind every figure it prints, and the prose takes its figures from the tables. For balance, a result outside its limit is reported with our response, and each omission is listed in the GRI content index with its reason and the method in Section 25. For comparability, water, waste, safety and training are shown for four years where the company's returns allow, and electricity and Scope 2 for earlier years are shown as published in the FY 2024-25 report. For clarity, every figure is printed with its unit, and Section 21 sets out each series in one place. For completeness, the boundary covers the whole site and every worker engaged there. For sustainability context, each result is set against the statutory limit or benchmark named beside it, such as the National Ambient Air Quality Standards for air, IS 10500:2012 for drinking water and the Maharashtra minimum wage schedule for pay. For timeliness, the report covers the twelve months to 31 March 2026, and we report annually.

We also map our disclosures to the UN Sustainable Development Goals and to the Ten Principles of the UN Global Compact, in Sections 18 and 19. The company is not a signatory to the UN Global Compact, and the mapping states consistency with the principles only.

Seven certified management systems were held during the reporting year; Section 22 names each standard and its certifying body.

3.4 Basis of preparation

Figures carried forward from the site's FY 2024-25 published report, where no FY 2025-26 record contradicts them, are listed in 25.4, and 25.5 sets out how we derived or extrapolated figures. Grid electricity comes from the BEST bills of the site's three meters, 34 of whose 36 meter-months are billed. Electricity is reported on a billing basis: the monthly BEST bills issued from April 2025 to March 2026, each of which bills the preceding month's consumption. We extrapolated one meter's February and March 2026 bills at its own ten-month mean. The year totals 338.49 MWh, of which 313.09 MWh is billed.

Water, waste, safety and training figures are the company's monthly return, laboratory results carry accredited certificates, and wages come from the January 2026 Living Wages Survey. The workforce of 495 for FY 2025-26 is based on the site's published FY 2024-25 figure, carried forward at the company's instruction. The same report gives 478, 481 and 495 for the three earlier years. Scope 2 applies the Central Electricity Authority factor of 0.710 tCO_2e per MWh (User Guide v21.0), location-based. Scope 3 covers categories 1, 4, 5, 6, 7 and 9: seven lines carried from the site's FY 2024-25 published report, with water supply and waste at the UK Government GHG Conversion Factors for 2025. Per-worker figures use the published headcount of each year, and Section 25 sets out each method in full.

3.5 Restatements

The site's FY 2024-25 published report stated purchased electricity and Scope 2 for FY 2022-23 to FY 2024-25 on its own series. From FY 2025-26 we compile electricity from the BEST bills of the site's three meters, at 338.49 MWh, and derive Scope 2 at the Central Electricity Authority factor, at 240.33 tCO_2e. Because the consumption history printed on the bills for the closing months of FY 2024-25 differs from the published series, the three earlier years are shown as published and are not restated. FY 2025-26 is the first year of both series. Where an FY 2025-26 record differs from a value in the FY 2024-25 report, this report prints the FY 2025-26 record.

3.6 Outside the reporting scope

Financial information is outside the scope of this report, which measures the site's performance in physical units, counts and registered outcomes. Turnover, revenue, profit, wage bill, capital expenditure, CSR spend and every intensity against a financial denominator fall outside it. For the same reason, the report excludes GRI 201-1, the annual total compensation ratio under GRI 2-21, and the financial effects and scenario analysis that TCFD and IFRS S2 call for. Wage rates appear in Section 15 as labour-standard disclosures.

3.7 Assurance

Selected disclosures in this report are submitted for independent limited assurance under ISAE 3000 (Revised); the assurance provider's signed statement will be reproduced in Section 24 once signed. Several underlying records are issued by third parties. A NABET and NABL accredited laboratory issued the air, noise and illumination results, and a NABL accredited laboratory the drinking-water results. The certifying surgeon conducted the January 2026 medical examinations, as the Form 7 health register records.

4

A message from our partner

Our partner reviews a year of nil reportable accidents, a wage above the living-wage benchmark and seven certified systems.

GRI 2-22 | NGRBC Principle 1

Trisha Fashion Arts LLP was incorporated on 23 July 2025, during FY 2025-26, and our workshop operated at the same site across all twelve months. During the year the Maharashtra Pollution Control Board's Consent to Operate placed us in the White category, the board's lowest pollution-potential class. Our factory licence runs from 1 January 2026 to 31 December 2028. We held seven certified management systems during the year, covering quality, environment, occupational health and safety, information security, anti-bribery, supply chain security and social accountability.

Our workshop drew 338.49 MWh of grid electricity during the year, taken from the BEST bills of the site's three meters, with one meter's last two months extrapolated at its own ten-month mean. At 0.710 tCO_2e per MWh, the Central Electricity Authority's location-based factor, that gives Scope 2 emissions of 240.33 tCO_2e. This is the first year we have compiled electricity from the bills.

There is no stationary combustion source at the site, as our Consent to Operate records. We withdrew 4,240 KL of municipal water and generated 1.46 MT of non-hazardous waste, both as returned by the company, against 2.41 MT of waste in FY 2024-25 on the same return. Both rounds of ambient air monitoring, on 21 August and 3 November 2025, came back within the national ambient air quality limits on every parameter tested.

Our workforce stands at 495, based on the site's published FY 2024-25 figure, carried forward at our instruction. For FY 2025-26, the company's return records zero fatalities and zero lost-time injuries, with two first-aid cases, while the Register of Accidents carries a stamped nil entry for all twelve months. On 20, 21 and 24 January 2026, the certifying surgeon examined 297 workers and certified all of them fit, as recorded in the Form 7 health register.

Our January 2026 Living Wages Survey found that all 30 workers sampled earned INR 25,470 per month. That is 12.7% above the survey's sample-average benchmark of INR 22,592 and 51.5% above the Maharashtra Zone I skilled minimum wage of INR 16,807. Tested household by household, with each worker's recorded expenditure multiplied by 1.10, the wage met or exceeded the household benchmark for 29 of 30 workers. Our nine-member POSH Internal Committee reported zero complaints for calendar year 2025.

We ran full evacuation drills on 25 October 2025 and 5 January 2026. At the first, 391 people evacuated, a head count of 391 of 391 on the drill form, and the second recorded 260 of 260. A four-hour fire-fighting session followed on 23 January 2026, as returned by the company. The company's return records 96 hours of occupational health and safety training for FY 2025-26, against 85 in FY 2024-25. Three POSH awareness programmes during the year, in April, July and October 2025, reached 126, 75 and 146 employees, as the POSH annual report for calendar 2025 records.

Our Health and Safety Committee met once during the year against a quarterly requirement and will meet quarterly from FY 2026-27, and our average water withdrawal ran above the consented domestic quantity, which we will align at the next renewal. Our Environment Policy sets a 30% cut in total energy use and a 25% cut in Scope 2 emissions by 2030, and Section 23 measures both from this year's bills, the first we have compiled.

I invite everyone who relies on our work, from our customer to the authorities who inspect the site, to read this report against those commitments and to hold us to them.

Mumbai, May 2026

Abdur Rahim Khan
Partner, Trisha Fashion Arts LLP

5

Leadership and governance

The partner holds oversight, and the nine-member POSH Internal Committee reported nil complaints for calendar 2025.

GRI 205, 418, 2-27 | NGRBC Principle 1



Picture 4

Trisha Fashion Arts LLP is a limited liability partnership, LLPIN ACQ-0444, incorporated on 23 July 2025 (Certificate of Incorporation, Form 16), and governance rests with the partnership; Abdur Rahim Khan, Partner, signs this report. Oversight runs through the partner, the site's committees, fifteen controlled documents, seven management-system certificates held during the reporting year and the statutory registers on which this report is built.

5.1 Oversight structure

Abdur Rahim Khan, Partner, holds oversight of the site and its reporting. Each of the fifteen controlled documents in Table 16.1 carries a document number, a revision and a named preparer and approver, and fourteen of them also carry an issue date.

Health and Safety Committee

The company's return records one Health and Safety Committee covering 100% of employees. Its minutes record karigars among its members. The committee held one documented meeting during the reporting year, on 19 January 2026, as recorded in its minutes. Rule 73-J of the Maharashtra Factories Rules requires a meeting at least once a quarter.

POSH Internal Committee

Our POSH Internal Committee has nine members, including one external member who is an advocate, as its annual report records. That report, for calendar 2025 and dated 2 January 2026, was filed with the District Officer, Mumbai, and receipt-stamped by the Office of the Collector. It records nil complaints after four awareness programmes, which Section 17 describes.

Worker representation runs under the Freedom of Association Policy, revised on 1 September 2025. The policy records that no workers' union is formed and that worker representatives are selected through free elections.

5.2 Business ethics and anti-corruption (GRI 205)

The Business Ethics Policy TFA/ETH/001, at revision 2 of 4 February 2025, sets zero tolerance for bribery and corruption and requires employees to disclose potential conflicts of interest. The Whistleblower Policy provides confidential reporting channels and protects those who report in good faith. Our anti-bribery management system is certified to ISO 37001:2016 by QRO.

No confirmed incident of corruption or bribery arose in FY 2025-26, according to management representation. No whistleblower complaints were received during the year, as confirmed by management representation. The site's FY 2024-25 published report also records zero complaints in each of the preceding four years, carried forward at the company's instruction. The daily worker complaint register, a general grievance register, records no complaints on any working day from June 2025 through March 2026.

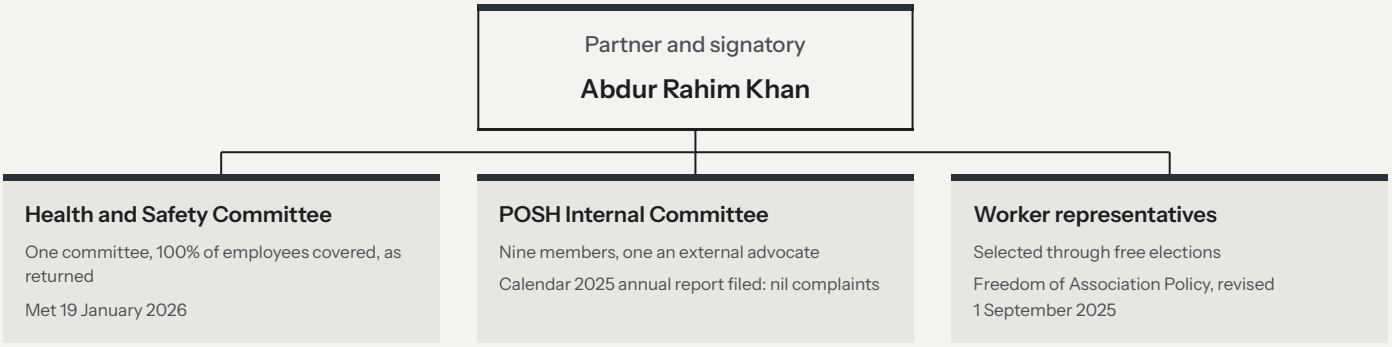
5.3 Data security and design confidentiality (GRI 418)

We interpret and digitise design work supplied by our customer.

Figure 2

The partner holds oversight through two committees, elected worker representatives, fifteen controlled documents and seven certificates.

Oversight bodies and instruments, FY 2025-26



Who answers for what: the partner, the two committees, the worker representatives, and the documents and registers the oversight runs through.

Source: Sections 5 and 16; Table 16.1.

The Information Security and Data Retention Policy TFA/ISDR/001, at revision 2 of 4 February 2025, governs how client information and intellectual property are accessed, handled, retained and destroyed. Our information security management system is certified to ISO/IEC 27001:2022 by QRO. No data privacy or cybersecurity incidents, and no substantiated complaints concerning breaches of customer privacy, occurred during the reporting year, as confirmed by management representation.

5.4 Policies and procurement

Supplier selection runs under the Sustainable Procurement Policy TFA/SP/001 and the Supplier Code of Conduct TFA/SPC/001, which Section 16 covers. The SA 8000 certificate scope records contracted and outsourced processes as nil.

6

Who we are

We are one hand-embroidery workshop in Mumbai, supplying a single couture house from a White category site.

GRI 2-1, 2-6 | NGRBC Principle 2

We are a hand embroidery workshop at Jetha Compound, Byculla East, Mumbai, making embroidered garment panels, made-ups and accessories for luxury fashion. Our registered activity on the Maharashtra Pollution Control Board's Consent to Operate is readymade garments, hand embroidery and made-ups, at a consented capacity of 18,000 pieces a month. We supply a single Mumbai couture embroidery house, as declared by the company.

6.1 Our story

We were incorporated on 23 July 2025, as the Certificate of Incorporation in Form 16 records, and the workshop operated at the same site across all twelve months of FY 2025-26. Our ten TFA policies were reissued at revision 2 in January and February 2025 with dated commitments and named owners. Four older policies were revised on 1 September 2025. The Consent to Operate records the site in the White category on our intimation of 17 December 2025, and our factory licence took effect on 1 January 2026.



Picture 5

6.2 The workshop at a glance

- Legal name: Trisha Fashion Arts LLP, LLP identification number ACQ-0444, incorporated 23 July 2025 (Certificate of Incorporation, Form 16)
- Site and reporting boundary: C.S. No. 708, Unit No. 2/3, 4, 5, 6 and 1A, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027 (factory licence and Consent to Operate)
- Factory licence: 12190141010T-0856 in Form 4, permanent serial number 09819, valid 1 January 2026 to 31 December 2028, for a maximum of 500 workers
- National industrial classification: 14101 (note page of the factory licence)
- Environmental class: White category, the board's lowest pollution-potential classification (Consent to Operate)
- Reporting period: 1 April 2025 to 31 March 2026, reported annually (Section 3.2)
- Workforce: 495, based on the site's published FY 2024-25 figure, carried forward at the company's instruction
- Customer: a single Mumbai couture embroidery house, as declared by the company
- Management systems: seven certified systems held during the reporting year, from four certifying bodies, each named in Section 22
- Water: municipal supply only, for domestic use, consented at 7,500 litres a day (Consent to Operate)
- Effluent: domestic sewage only, to the MCGM sewer, with no process effluent (Consent to Operate)
- Energy: grid electricity only, with no generator, boiler or on-site fuel (company return and Consent to Operate)
- Registers kept at the site: the Form 7 health register, the Form 10 maternity benefit register, the Register of Accidents and the daily worker complaint register, each cited in Section 15 where its figures appear
- Electricity supply: grid, billed by BEST on the site's three meters, through accounts held by the premises' utility account holder

6.3 What we make and how

Hand embroidery, checking, final inspection and packing are among the processes named in the scopes of the two QRO-certified systems. Design material is digitised through CAD into working embroidery layouts, and our Information Security and Data Retention Policy TFA/ISDR/001 governs how unreleased couture designs are held. Artisans then build the embellishment at the frame with needle, thread and beads. Checking and final inspection follow, and finished panels are packed.

Grid electricity is the site's only energy source: the company's return records no on-site fuel, and the Consent to Operate records no generator or boiler. The site used 338.49 MWh in FY 2025-26, from the BEST bills of its three meters, with two of the 36 meter-months extrapolated. Our SA 8000 stakeholder communication for 2025 states that no chemicals are used in the manufacturing process, as declared by the company. The work generated 1.46 MT of residue during the year: fabric and cutting waste, plastic, and general office and canteen waste, as returned by the company.

The working week is set by the Factories Act 1948 and, from 21 November 2025, by the Occupational Safety, Health and Working Conditions Code 2020. Work is organised under the factory licence, with the Health and Safety Committee and the POSH Internal Committee described in Section 5. Our SA 8000 certification records contracted and outsourced processes as nil: all the work described here is done at this site.

7

The year in figures

We drew 338.49 MWh of grid electricity and 4,240 KL of water in FY 2025-26, with no lost-time injury.

GRI 302, 303, 305, 306, 403 | NGRBC Principles 3 and 6



Picture 6

Our two tables run from FY 2022-23. Electricity and Scope 2 start in FY 2025-26, the first year compiled from the BEST bills of the site's three meters.

Grid electricity was 338.49 MWh: 313.09 MWh billed over 34 of 36 meter-months, and one meter's February and March extrapolated at its own ten-month mean. Scope 2 is 240.33 tCO_2e, derived at the Central Electricity Authority factor of 0.710 tCO_2e per MWh, location-based, and Scope 1 has no stationary source (Section 14). Water, waste and e-waste are as returned by the company.

The FY 2025-26 workforce of 495 is based on the site's published FY 2024-25 figure, carried forward at the company's instruction, as are the other figures listed in 25.4. Safety counts are as returned by the company, and the Register of Accidents carries a stamped nil entry for each of the twelve months.

Across the four years, municipal water rose from 3,258 KL to 4,240 KL, while non-hazardous waste fell to 1.46 MT, the lowest in the series. Reported OHS training rose every year, from 48 hours in FY 2022-23 to 96 hours in FY 2025-26, and no year recorded a fatality or a lost-time injury. Section 15 sets out the year's two first-aid cases and its one occupational ill-health case, none of which caused lost time.

Governance

No incidents of corruption, bribery or information security breaches occurred during the reporting year, as confirmed by management representation. Seven management-system certificates were held over the same period: ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000 and SA 8000, each named with its certifying body in Section 22. The POSH annual report for calendar 2025 records no harassment complaint. Four emergency drills are returned for each of the four years, and the two dated drill records for FY 2025-26 show 391 and 260 people evacuated, each with a full head count.

Grid electricity

338.49 MWh

Billed on the site's three BEST meters, with two meter-months extrapolated.

Municipal water

4,240 KL

Withdrawn from the municipal supply, as the company's monthly return records.

Non-hazardous waste

1.46 MT

Generated at the site over the year, as the monthly return records.

Fatalities and lost-time injuries

0

None in the year; the Register of Accidents is nil for all twelve months.

The year on YOUknit. The Overview screen on YOUknit (Figure 3) sets out the year's total greenhouse gas emissions for Scopes 1, 2 and 3, grid electricity, water withdrawn and headcount. It gives the share of women in the workforce and charts total emissions and the footprint by scope. For the three earlier years its charts draw electricity, Scope 2 and the seven Scope 3 lines from the site's FY 2024-25 report, electricity and Scope 2 on a different basis from the FY 2025-26 bills (Section 25.6). Its priority register gives each material topic with its GRI standard, severity, likelihood and priority, and shows the opening rows, two of the four topics scored Critical. Section 25.11 explains where these figures are held and how each traces to its record. Its FY 2025-26 figures are in Tables 7.1, 7.2, 12.1, 12.2, 21.2 and 21.13.

Figure 3

YOUknit, Overview screen, FY 2025-26

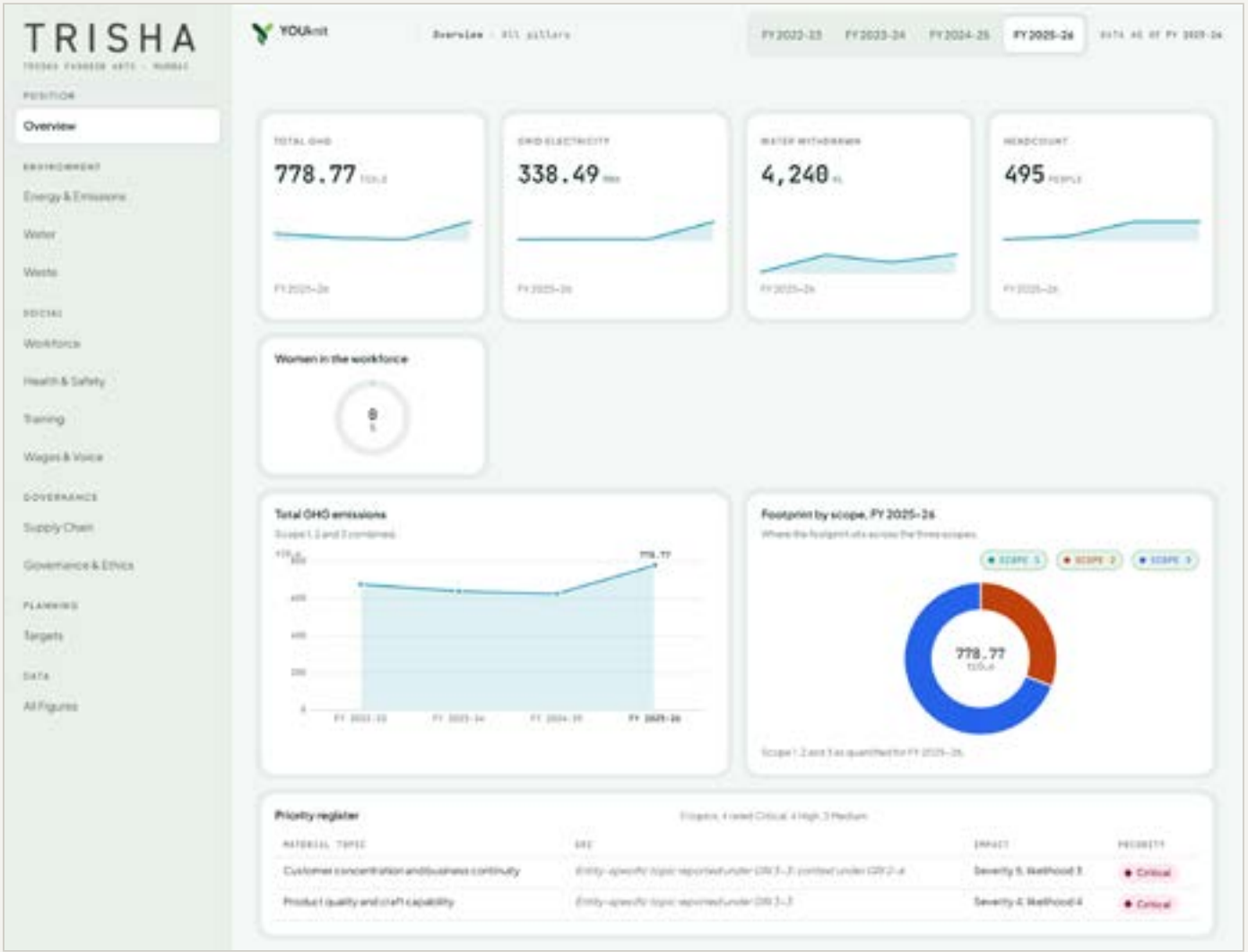


Table 7.1

Environmental record, FY 2022-23 to FY 2025-26

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	BASIS
Grid electricity (MWh)	105.69	110.24	107.5	338.49	FY 2025-26: BEST bills, three meters; two meter-months extrapolated. Earlier years: FY 2024-25 published report
Scope 1 and Scope 2 emissions (tCO_2e)	83.92	87.53	85.36	240.33	Derived: MWh x 0.710 tCO_2e/MWh (CEA v21.0); no stationary Scope 1 source. Earlier years: FY 2024-25 published report, at 0.794
Municipal water (KL)	3,258	4,208	3,796	4,240	Company monthly return
Non-hazardous waste (MT)	2.25	1.55	2.41	1.46	Company monthly return
E-waste handed to an authorised recycler (kg)	22	7	9	13	Company monthly return

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site at Jetha Compound, Mumbai; electricity and emissions cover FY 2025-26 on the BEST bills of the site's three meters and earlier years as published in the FY 2024-25 report, and water, waste and e-waste cover FY 2022-23 to FY 2025-26 on the company's monthly return. FY 2025-26 is the first year compiled from the site's BEST bills; earlier years are as published and are not restated.

Table 7.2

People and safety record, FY 2022-23 to FY 2025-26

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	BASIS
Workforce size	478	481	495	495	FY 2024-25 published report, GRI 2-7 table
Fatalities and lost-time injuries	0	0	0	0	Company return; Register of Accidents for FY 2025-26
First-aid cases	1	0	0	2	Company return, safety sheet
Occupational ill-health cases	0	1	0	1	Company return, safety sheet
Reported OHS training hours	48	64	85	96	Company training return
Emergency drills	4	4	4	4	Company return; two dated drill records for FY 2025-26
Trained first-aiders	2	4	4	4	Company return, safety sheet
Harassment complaints (FY 2025-26: calendar 2025)	0	0	0	0	FY 2024-25 published report; POSH annual report, calendar 2025
OHS fines and penalties	0	0	0	0	Company return

Carried figures are from the site's FY 2024-25 published report (25.4).

Boundary: the licensed site at Jetha Compound, Mumbai, FY 2022-23 to FY 2025-26; workforce size and the earlier harassment counts are carried from the site's FY 2024-25 published report, and the FY 2025-26 harassment count covers calendar 2025.

8

Highlights

Our Register of Accidents is nil for all twelve months, and our wage is 12.7% above the living-wage benchmark.

GRI 2-7, 202, 302, 305, 403, 406 | NGRBC Principles 3, 5 and 6



Picture 7

Table 8.1 gives the measures a buyer or assessor asks for first, each with its basis, and the tiles add facts beside the table.

- Each ambient air monitoring round, noise reading, and illumination test during the year was within its respective limit. Daytime noise read 63.6 and 53.8 dB(A) against a 75 dB(A) norm, and illumination 400.4 lux against a 300 to 500 lux band.
- Twelve of the thirteen drinking water parameters reported met the requirements of IS 10500:2012; residual free chlorine was below the laboratory's limit of quantification, and its limit applies only when water is chlorinated.

Billed grid electricity

313.09 MWh

The year's 338.49 MWh adds two extrapolated meter-months to the 34 billed on the site's three BEST meters.

Scope 3 emissions

538.44 tCO_2e

Seven lines carried from the FY 2024-25 report, with purchased water and waste on UK Government 2025 factors.

E-waste recycled

13 kg

Handed to an authorised recycler, as the company's return records; one consignment is manifested (MFS00/25/511).

Workers who are not employees

0

The company's return records nil contract-worker hours, and the SA 8000 scope records contracted and outsourced processes as nil.

Wage above the skilled minimum

51.5%

The uniform wage against the Maharashtra Zone I skilled rate of INR 16,807, paid on the seventh of every month with no fines or deductions as punishment.

POSH cases pending beyond 90 days

0

At 31 December 2025, according to the POSH annual report for calendar 2025.

Fines or penalties

0

In each of the four years reported, according to the company's return.

Certifying bodies

4

They issued the seven management-system certificates held during the reporting year.

Table 8.1

Headline measures for FY 2025-26, with the basis of each

MEASURE	FY 2025-26	BASIS
Grid electricity	338.49 MWh	BEST bills, three meters; two meter-months extrapolated
Scope 1 emissions	0 tCO_2e: no stationary source; no vehicle fuel returned	Consent to Operate: no boiler, generator or process emission; no vehicle fuel returned
Scope 2 emissions	240.33 tCO_2e	Derived: 338.49 MWh x 0.710 tCO_2e/MWh (CEA v21.0, Table B)
Municipal water withdrawn	4,240 KL	Company monthly return
Non-hazardous waste	1.46 MT	Company monthly return
E-waste handed to an authorised recycler	13 kg	Company monthly return; manifest MFS00/25/511
Workforce size	495	FY 2024-25 published report
Reportable accidents	0	Register of Accidents, twelve monthly nil entries
Standard worker wage against the living wage benchmark	INR 25,470 against INR 22,592	Living Wages Survey, January 2026
Harassment complaints	0	POSH annual report, calendar 2025
Certified management systems	7 standards	Held during the reporting year (Section 22)

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site at Jetha Compound, Mumbai, FY 2025-26; workforce size is carried from the site's FY 2024-25 published report, and harassment complaints cover calendar 2025.

9

Strategy and pillars

Four of our ten revision-2 policies set fifteen dated supplier commitments, falling due between 2026 and 2030.

GRI 308, 414 | NGRBC Principles 1 and 2



Picture 8

Our strategy is set in ten TFA policies at revision 2, which carry fifteen dated supplier commitments with named owners. Each management system named below was held during the reporting year.

9.1 The four pillars

Environmental stewardship rests on the Environment Policy TFA/ENV/001, within an ISO 14001:2015 system.

Figure 4

Fifteen dated supplier commitments fall due between 2026 and 2030 across the policy set.

Dated supplier commitments by pillar and year due

	By 2026	By 2027	By 2028	By 2030
Environmental stewardship	■ 100% supplier environmental audits TFA/ENV/001, page 6, item 8			
Ethical governance and transparency	■ ESG clauses in 100% of supplier contracts TFA/SP/001, clause 3.2.2 ■ Sustainability risk analysis completed before supplier auditing TFA/SP/001, clause 3.2.3 ■ The whole procurement department trained on sustainable procurement TFA/SP/001, clause 3.2.5 ■ 100% of Tier 1 suppliers signed to the Supplier Code of Conduct By FY 2026, TFA/LHR/001, page 7 ■ Tier 1 suppliers bound to the child labour policy and Code By FY 2026, TFA/CLP/001, page 5	■ All suppliers assessed through ESG questionnaires TFA/SP/001, clause 3.2.4 ■ Incentives implemented for well-performing suppliers TFA/SP/001, clause 3.2.8 ■ ESG included in procurement performance reviews TFA/SP/001, clause 3.2.9 ■ Risk-based audits of 80% of high and medium-risk suppliers annually By FY 2027, TFA/LHR/001, page 8 ■ 90% of supplier corrective actions closed within 120 days By FY 2027, TFA/LHR/001, page 8 ■ Focused child labour audits of high-risk suppliers By FY 2027, TFA/CLP/001, page 6	■ Supplier participation in sustainability initiatives required TFA/SP/001, clause 3.2.7	■ 100% responsibly sourced materials TFA/SP/001 ■ 25% reduction in supply chain carbon emissions TFA/SP/001

Every dated supplier commitment in the policy set (Table 9.1), placed by the year it falls due and the pillar its policy serves. Each is a commitment, not a result. Empowering people and Community and cultural impact carry no dated supplier commitment.

Source: Table 9.1.

The policy sets a 30% cut in total energy use and a 25% cut in Scope 2 emissions by 2030. Section 23 measures both from FY 2025-26 electricity of 338.49 MWh, taken from the BEST bills with two meter-months extrapolated.

Empowering people is governed by the Employee Health and Safety, DEI, Grievance, Remuneration and Freedom of Association Policies, within an ISO 45001:2018 system. Section 23 sets zero fatalities and lost-time injuries in every year to 2030, and every surveyed worker at or above the living wage on both survey tests by 2030. The recorded wage of INR 25,470 a month is paid to every surveyed worker and sits 51.5% above the Zone I skilled minimum (Section 15).

Ethical governance and transparency draws on the Sustainable Procurement, Labour and Human Rights, Child Labour Prevention and Business Ethics Policies, with SA 8000:2014, ISO 28000:2022 and ISO 37001:2016 certification. Its commitments are fourteen of the fifteen dated supplier commitments in Table 9.1. Because the SA 8000 certificate records contracted and outsourced processes as nil, these policies reach all of the work done at the site.

Community and cultural impact rests on the social accountability policy and complaint procedures of our SA 8000 system, which we share with interested parties and local authorities. During the year we sent them, with our 2025 performance statement, to the Divisional Fire Officer of the Mumbai Fire Brigade, whose office receipt-stamped them on 5 January 2026. Complaints from the site itself go to the daily worker complaint register, which records none from June 2025 through March 2026.

9.2 Dated commitments

Each line of Table 9.1 gives the commitment, its date and its policy reference, which traces it to the controlled document listed in Table 16.1.

All fifteen commitments concern suppliers: nine sit in the Sustainable Procurement Policy, three in the Labour and Human Rights Policy, two in the Child Labour Prevention Policy and one in the Environment Policy. They fall due between 2026 and 2030.

Table 9.1

Dated supplier commitments in the policy set

COMMITMENT	DATE COMMITTED	POLICY AND CLAUSE
ESG clauses in 100% of supplier contracts	By 2026	Sustainable Procurement Policy TFA/SP/001, clause 3.2.2
Sustainability risk analysis completed before supplier auditing	By 2026	Sustainable Procurement Policy TFA/SP/001, clause 3.2.3
All suppliers assessed through ESG questionnaires	By 2027	Sustainable Procurement Policy TFA/SP/001, clause 3.2.4
The whole procurement department trained on sustainable procurement	By 2026	Sustainable Procurement Policy TFA/SP/001, clause 3.2.5
Supplier participation in sustainability initiatives required	By 2028	Sustainable Procurement Policy TFA/SP/001, clause 3.2.7
Incentives implemented for well-performing suppliers	By 2027	Sustainable Procurement Policy TFA/SP/001, clause 3.2.8
ESG included in procurement performance reviews	By 2027	Sustainable Procurement Policy TFA/SP/001, clause 3.2.9
100% responsibly sourced materials	By 2030	Sustainable Procurement Policy TFA/SP/001
25% reduction in supply chain carbon emissions	By 2030	Sustainable Procurement Policy TFA/SP/001
100% of Tier 1 suppliers signed to the Supplier Code of Conduct	By FY 2026	Labour and Human Rights Policy TFA/LHR/001, page 7
Risk-based audits of 80% of high and medium-risk suppliers annually	By FY 2027	Labour and Human Rights Policy TFA/LHR/001, page 8
90% of supplier corrective actions closed within 120 days	By FY 2027	Labour and Human Rights Policy TFA/LHR/001, page 8
100% supplier environmental audits	By 2026	Environment Policy TFA/ENV/001, page 6, item 8
Tier 1 suppliers bound to the child labour policy and Code	By FY 2026	Child Labour Prevention Policy TFA/CLP/001, page 5
Focused child labour audits of high-risk suppliers	By FY 2027	Child Labour Prevention Policy TFA/CLP/001, page 6

Boundary: commitments in the company's controlled policies in force during FY 2025-26, by the date each policy sets. FY 2026 in the policies is read as FY 2025-26, which ended on 31 March 2026, and FY 2027 as FY 2026-27.

The two due by FY 2026, read as 31 March 2026, are not reported as met: no supplier's signed Code is among the documents behind this report.

9.3 Long-range goals

Carbon neutrality by 2035, an inherited commitment, carries into Section 23, where FY 2025-26 Scope 2 is 240.33 tCO_2e, derived from 338.49 MWh on the BEST bills of the site's three meters at 0.710 tCO_2e per MWh, location-based. The interim target, set in the Environment Policy TFA/ENV/001, cuts Scope 2 emissions 25% and total energy use 30% by 2030. Section 23 sets every target, the energy and Scope 2 targets included, against its FY 2025-26 position, with a near-term target for FY 2026-27 and a long-term target, by 2030 unless stated.

10

How we create value

Our one workshop supplies a single couture house and pays every surveyed worker INR 25,470 a month.

GRI 2-6, 202 | NGRBC Principles 2 and 3



Picture 9

Our value chain runs through one workshop. Fabric and thread enter at Jetha Compound, Byculla, and readymade garments, hand embroidery and made-ups leave for a single Mumbai couture embroidery house. We report the five non-financial capitals, since financial figures are outside the scope of this report (Section 3).

10.1 What we draw on

Human capital is our workforce of 495, based on the site's published FY 2024-25 figure, carried forward at the company's instruction. The company's return records 96 hours of OHS training during the year. A four-hour fire-fighting session on 23 January 2026 is as returned by the company, and a soft skills session on 2 January 2026 carries 59 signatures.

Natural capital is 338.49 MWh of grid electricity, on the BEST bills of the site's three meters with two meter-months extrapolated, and 4,240 KL of municipal water, as returned by the company.

Manufactured capital is the licensed site: units 2/3, 4, 5, 6 and 1A under the factory licence, which permits up to 500 workers. The Consent to Operate places it in the White category, the lowest pollution-potential class.

Intellectual capital is design interpretation and CAD digitizing, done on site. The Information Security and Data Retention Policy TFA/ISDR/001 governs the confidentiality of unreleased couture work. Fifteen controlled documents codify the work, within seven certified management systems.

Social and relationship capital rests on a supply relationship exclusive to one couture house. Our SA 8000 system carries our social accountability policy and complaint procedures to workers and local authorities (Section 11).

10.2 What we do

Design, CAD digitizing, hand embroidery, checking, final inspection, packing and dispatch are the processes named in the scopes of the two QRO-certified systems. All run on the licensed site, as the SA 8000 scope records, with contracted and outsourced processes nil. The Consent to Operate sets a capacity of 18,000 pieces a month.

10.3 What comes out

Employment

The uniform wage of INR 25,470 a month is 12.7% above the INR 22,592 benchmark of the January 2026 Living Wages Survey, which all 30 sampled workers met. It is 51.5% above the Maharashtra Zone I skilled minimum of INR 16,807. Our SA 8000 stakeholder communication for 2025 states ESI and EPF coverage for the workforce.

Health and safety

The Register of Accidents records twelve stamped nil months, and the certifying surgeon certified fit all 297 workers examined in January 2026.

Footprint

Scope 2 is 240.33 tCO_2e, derived from 338.49 MWh at 0.710 tCO_2e per MWh, location-based. Non-hazardous waste was 1.46 MT and e-waste 13 kg, both as returned by the company. Each ambient air, noise and illumination test during the year was within its limit, as the accredited certificates record.

10.4 How we measure it

Electricity comes from the BEST bills, other environmental streams from the company's monthly return, social

Figure 5

One workshop draws 338.49 MWh and 4,240 KL and pays every surveyed worker INR 25,470 a month.

Inputs, activities, outputs and outcomes, FY 2025-26

Inputs	→ Activities	→ Outputs	→ Outcomes
Hand-embroidery artisans	Design	Hand-embroidered garment panels, made-ups and accessories	A uniform wage of INR 25,470 a month
Fabric, thread and embellishments	Digitize	Capacity consented at 18,000 pieces a month	12.7% above the surveyed living wage benchmark
338.49 MWh of grid electricity, BEST bills	Embroider	1.46 MT of non-hazardous waste, as returned by the company	51.5% above the Zone I skilled minimum
4,240 KL of municipal water	Check and inspect	13 kg of e-waste to an authorised recycler	Hand-embroidery skill held on site
Design interpretation and CAD digitizing	Pack and dispatch		
Fifteen controlled documents, seven certificates			

One workshop, read left to right: what enters, what is done, what leaves and what it pays for. Figures as Tables 7.1 and 21.12 print them.

Source: Tables 7.1 and 21.12; Section 10.

outcomes from the statutory registers and the wage survey, and governance from certificates and controlled documents. Section 25 sets out the basis of every figure, including the figures carried forward at the company's instruction from the site's FY 2024-25 published report and those we derived by a stated formula or extrapolated by a stated method.

11

Listening

Our daily complaint register recorded no complaint on any working day from June 2025 to March 2026.

GRI 413 | NGRBC Principle 4



Picture 10

We engage five stakeholder groups. For each, this section names the channel and what its FY 2025-26 record shows.

11.1 Workers

Complaint channels

Workers raise concerns under the Grievance Policy TFA/GRI/PL/11 and the Whistleblower Policy, through the daily worker complaint register and a suggestion box. The complaint register runs from June 2025 to March 2026 and records no complaint on any working day, and the suggestion box check log runs from October 2025 to March 2026. No whistleblower complaints were received during the year, as confirmed by management representation.

Figure 6

Each of five stakeholder groups reaches the company through at least one documented channel.

Stakeholder groups and channels, FY 2025-26



Five groups around one site, each with the channel the record shows it reaching the company through.

Source: Section 11.

Committee records

The POSH Internal Committee's annual report for calendar 2025 records four awareness programmes, three of them during the reporting year, and nil complaints. The Health and Safety Committee met on 19 January 2026, as its minutes record.

Living wage survey

The January 2026 Living Wages Survey asked 30 sampled workers for their household costs and built a benchmark of INR 22,592 a month from them. All 30 were at or above it on the uniform wage of INR 25,470.

11.2 Our customer

Our single customer's unreleased design work reaches us under the Information Security and Data Retention Policy TFA/ISDR/001. No substantiated complaint on customer privacy arose during the year, according to management representation.

11.3 Regulators and certifiers

The factory licence permits a maximum of 500 workers, and the Maharashtra Pollution Control Board holds our White category Consent to Operate. The Register of Accidents records twelve stamped nil months. The maternity benefit and equal remuneration registers carry monthly entries from November 2025: nil maternity benefit requests (Form 10) and a declaration that equal remuneration was paid (Form D). The POSH Internal Committee's annual report for calendar 2025, dated 2 January 2026, was filed with the District Officer, Mumbai, and receipt-stamped by the Office of the Collector.

According to the company's return, we received no fines or penalties in any of the four years reported. Four certifying bodies audit the seven management systems held during the reporting year (Section 22).

11.4 Neighbours and local authorities

Under SA 8000, our letter to the Divisional Fire Officer of the Mumbai Fire Brigade, receipt-stamped 5 January 2026, carried our social accountability policy, complaint procedures and SA 8000 performance statement for 2025. That statement records no charge sheets, suspensions, dismissals or warning notices for calendar 2025, nine months of which fall during the reporting year.

11.5 Suppliers

Supplier selection runs under the Sustainable Procurement Policy TFA/SP/001 and the Supplier Code of Conduct TFA/SPC/001.

12

What matters most

Eleven topics are material for FY 2025-26; two of the four rated Critical concern workforce health and wages.

GRI 3-1, 3-2, 3-3 | NGRBC Principle 4



Picture 11

Eleven topics are material to our business for FY 2025-26: four Critical, four High and three Medium. They are the matters that most affect our workers, our customer, our neighbours and our own ability to keep operating. The assessment follows GRI 3: Material Topics 2021.

12.1 How we assessed materiality

We built the long list from the Consent to Operate, the factory licence, the accident and health registers, the hazard risk assessment of 2 January 2026, the monitoring certificates, the wage records and the policy set.

We rated each topic on the documents cited against it in Table 12.1. Each topic is scored for severity of impact and for likelihood, and the combined result places it in one of three bands. The assessment weighs impact on people and the environment together with impact on the company. The list is revisited each reporting cycle.

12.2 Material topics for FY 2025-26

Table 12.1

Material topics for FY 2025-26, with severity, likelihood and the evidence for each

MATERIAL TOPIC	LINKED SDGS	SEVERITY	LIKELIHOOD	PRIORITY	WHY IT IS MATERIAL
Customer concentration and business continuity	8	5	3	Critical	The company reports exclusive supply to a single customer. That one relationship carries the whole order book and the livelihoods of the workforce, so a documented continuity plan for its loss is the first control to build.
Product quality and craft capability	8, 12	4	4	Critical	Hand embroidery, checking and packing for luxury fashion leaves no room for defects, and quality is the basis of the only customer relationship. Checking and final inspection are named processes in the scopes of the two QRO-certified systems.

Table 12.1 continues on the next page

Table 12.1, continued

MATERIAL TOPIC	LINKED SDGS	SEVERITY	LIKELIHOOD	PRIORITY	WHY IT IS MATERIAL
Workforce health, safety and ergonomics	3, 8	4	3	Critical	The January 2026 hazard assessment covers 22 activities and names floor-sitting posture, needle work and spilled beads as medium risks alongside fire, electrical and evacuation risk. The accident register is nil for all twelve months; the company return records two first-aid cases and one occupational ill-health case, none of them a lost-time injury.
Fair wages, worker welfare and labour standards	1, 8, 10	4	3	Critical	Hand-embroidery artisans on a uniform recorded wage of INR 25,470 a month. The January 2026 survey put all 30 sampled workers above the INR 22,592 sample-average benchmark; tested against their own household expenditure on the same method, one of the 30 sits above the wage paid. Holding the wage margin under an SA8000-certified system is a condition of operating in a sector where labour risk is closely watched.
Skills, training and labour management	4, 8	3	3	High	Output rests on hand skills built over years, and losing an artisan costs more than a vacancy. The workforce of 495 is carried from the FY 2024-25 published report, and a reconciled HR master list with joining and leaving dates is the priority for retention reporting.
Gender balance, diversity and inclusion	5, 10	3	3	High	Every one of the 297 workers examined by the certifying surgeon on 20, 21 and 24 January 2026 is recorded as male in the Form 7 health register, and the site's FY 2024-25 published GRI 2-7 table also records a workforce of men only. The POSH Internal Committee returned nil complaints and four awareness programmes in 2025, the DEI Policy is in force, and the maternity benefit and equal remuneration registers carry monthly entries from November 2025.
Data security and design confidentiality	16	4	2	High	The workshop digitises and holds design material for a single customer, so a confidentiality failure would directly endanger that relationship. The Information Security and Data Retention Policy is backed by ISO/IEC 27001:2022 certification held during the reporting year.
Responsible sourcing and material availability	8, 12	3	3	High	Fabric, thread and embellishments are bought in. Our policies commit to ESG clauses, questionnaires and supplier audits between 2026 and 2027 (Table 9.1), and building the supplier record behind those commitments is the exposure to manage.
Workplace environment monitoring	3, 8	2	2	Medium	Accredited certificates for the year record ambient air well within NAAQS limits, noise at 53.8 and 63.6 dB(A) against a 75 dB(A) daytime norm, illumination at 400.4 lux within the 300 to 500 band, and a drinking water test that met the requirements of IS 10500 for twelve of the thirteen parameters reported. Fine handwork depends on good light and air, so monitoring continues.
Environmental footprint and compliance	6, 7, 12, 13	2	2	Medium	A White category consent taken on the company's own intimation: no process water, no process emissions, no DG set, no boiler and no effluent treatment requirement. The footprint is 338.49 MWh of electricity on the BEST bills of the site's three meters, and 4,240 KL of municipal water, 1.46 MT of non-hazardous waste and 13 kg of e-waste on the company's monthly return. Managed for compliance and gradual reduction rather than as a headline risk.
Ethical governance and anti-corruption	16	3	2	Medium	Business Ethics and Whistleblower policies at revision 2, now backed by ISO 37001:2016 certification held during the reporting year. Exposure is moderate for a single-site job-work operation, but the integrity expectations of a luxury customer keep the topic on the register.

Boundary: the operations of the licensed site at Jetha Compound, Mumbai, scored on the documents held for FY 2025-26.

Customer concentration carries the highest severity score, 5 on a five-point scale. Two of the four Critical topics, workforce health and safety and fair wages, concern the workforce directly; the other two are customer concentration and product quality.

12.3 What the assessment shows

The site uses no process water and has no stationary combustion source. Its environmental footprint for the year is 338.49 MWh of electricity, on the BEST bills of the site's three meters with two meter-months extrapolated, and 4,240 KL of municipal water, as returned by the company. The material questions for this workforce are therefore wages, health, ergonomics and skills.

We supply a single Mumbai couture embroidery house, and that relationship carries the livelihoods of our workforce. The workforce stands at 495, based on the site's published FY 2024-25 figure, carried forward at the company's instruction. Customer concentration is the first Critical topic and the first risk in Section 13.

The uniform recorded wage of INR 25,470 a month is 12.7% above the INR 22,592 sample-average benchmark of the Living Wages Survey of January 2026, which all 30 sampled workers met. It is 51.5% above the Maharashtra Zone I skilled minimum of INR 16,807. Tested household by household, with each worker's recorded expenditure multiplied by 1.10 and set against INR 25,470, the wage covers 29 of 30 households, and the thirtieth household's benchmark is INR 25,850.

12.4 Basis of the topic list

Ten of the eleven topics rest on a document named against each in Table 12.1, and customer concentration rests on our own statement. Four further candidate topics were reviewed and left off the list, and 12.7 gives the reason for each.

Workforce health, safety and ergonomics is rated on the January 2026 hazard assessment of 22 activities, and fair wages on the January 2026 living wage survey. Gender balance is High because all 297 workers examined by the certifying surgeon in January 2026 are recorded as male in the Form 7 health register, as the site's FY 2024-25 published GRI 2-7 table also records. The two Medium environmental topics draw on the accredited certificates of August and November 2025, the White category consent, the BEST bills and the company's monthly return.

12.5 How stakeholders shaped this assessment

Workers shaped the assessment through the Living Wages Survey of January 2026, which records thirty workers' own household size and monthly household expenditure; those records informed the Critical rating for fair wages and worker welfare. Three of the four POSH awareness programmes of calendar 2025 fell during the reporting year and reached 126, 75 and 146 employees, as the POSH annual report records.

Customer concentration is rated Critical on our own statement that the order book rests on one relationship. Data security and design confidentiality is rated High because we hold design material for unreleased couture work, under the Information Security and Data Retention Policy and an ISO/IEC 27001:2022 system held during the reporting year.

For regulators, neighbours and local authorities, the Consent to Operate, the factory licence, the notified wage schedule and the statutory registers set the perimeter. They keep workplace environment monitoring and environmental footprint on the list at Medium, and community development on the watch list in 12.7.

12.6 Alignment to GRI

The process is disclosed under GRI 3-1, the topic list under GRI 3-2 and the management of each topic under GRI 3-3. Nine of the eleven topics are reported under a GRI topic standard and two as entity-specific topics under GRI 3-3. Customer concentration and product quality are the two entity-specific topics, and data security is reported under GRI 418 with entity-specific content. No target is set for customer concentration or product quality; Sections 13.1 and 22.3 describe how each is managed.

12.7 Topics considered and not carried forward

Four candidate topics were reviewed and sit outside the material list, each for the reason below.

Community development and empowerment

Community engagement during the year ran through our SA 8000 system (Section 11). The topic stays on the watch list and is reassessed each reporting cycle.

Water stress and water security

All water comes from the municipal supply, the only source the Consent to Operate records. Average withdrawal during the year ran above the consented domestic quantity; we manage that position within environmental footprint and compliance and report it as a compliance risk in Section 13.

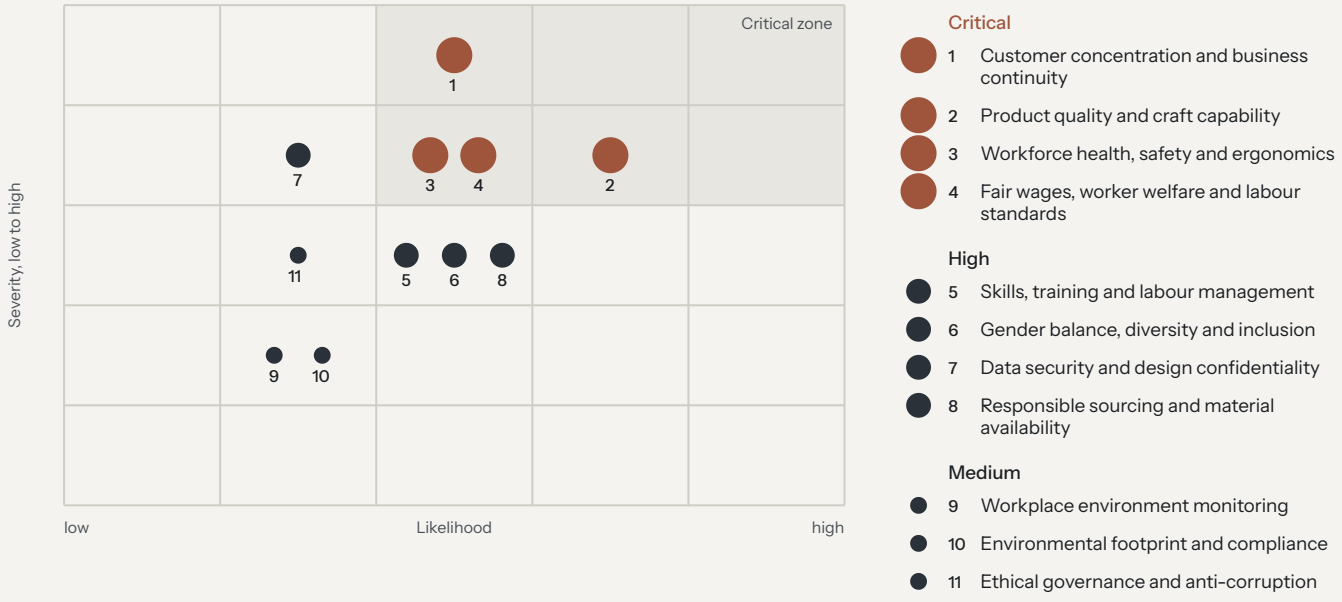
Product stewardship and materials

Fabric, thread and embellishments are bought in, and materials sit within responsible sourcing and material availability, a

Figure 7

Four of the eleven material topics rate Critical, led by customer concentration at severity 5.

Severity and likelihood, five point ordinal scale, FY 2025-26



Axes run low to high on the ordinal scale the assessment used. Priority is mark size; Critical topics are copper and sit in the tinted zone. The number beside each mark is its row in the table.

Source: Table 12.1.

Table 12.2

Each material topic and the GRI topic standard it is reported under

MATERIAL TOPIC	GRI TOPIC STANDARD
Customer concentration and business continuity	Entity-specific topic reported under GRI 3-3; context under GRI 2-6
Product quality and craft capability	Entity-specific topic reported under GRI 3-3
Workforce health, safety and ergonomics	GRI 403 Occupational Health and Safety
Fair wages, worker welfare and labour standards	GRI 202 Market Presence; GRI 407, 408, 409
Skills, training and labour management	GRI 404 Training and Education
Gender balance, diversity and inclusion	GRI 405 Diversity and Equal Opportunity; GRI 406 Non-discrimination
Data security and design confidentiality	GRI 418 Customer Privacy, extended as an entity-specific topic
Responsible sourcing and material availability	GRI 308 Supplier Environmental Assessment; GRI 414 Supplier Social Assessment
Workplace environment monitoring	GRI 403-3 and 403-7; GRI 305-7
Environmental footprint and compliance	GRI 302 Energy; GRI 303 Water; GRI 305 Emissions; GRI 306 Waste
Ethical governance and anti-corruption	GRI 205 Anti-corruption

High topic. The Sustainable Procurement Policy commits to 100% responsibly sourced materials by 2030.

Climate transition risk

Scope 1 has no stationary source (Section 14), so transition exposure rests on grid electricity.

It carried Scope 2 of 240.33 tCO_2e in FY 2025-26, derived from 338.49 MWh at 0.710 tCO_2e per MWh, and we report it within environmental footprint and compliance.

13

Risks and where we stand

Our largest risks are dependence on one customer and water use above the consented domestic quantity, which we will align at renewal.

GRI 2-6, 2-27, 3-3 | NGRBC Principle 1



Picture 12

Our largest single risk is commercial: the whole order book rests on one customer. The operating risks sit on the workshop floor, scored in the physical hazard identification and risk assessment of 2 January 2026, which sets a control and a review date against each hazard. We set out those risks first, then measure the site against each regulatory threshold that applies to it.

13.1 Risks and opportunities

Customer concentration

We supply a single Mumbai couture embroidery house, and that relationship carries the order book and the livelihoods of our workforce. It is the first material topic in Section 12. Quality management is certified to ISO 9001:2015, ISO/IEC 27001:2022 covers the design material we hold for the customer, and supply chain security is certified to ISO 28000:2022, each held during the reporting year.

Ergonomic strain is the operating risk particular to our craft. The hazard assessment covers 22 activities, with a review due on 30 June 2026. It rates three embroidery risks as medium, alongside fire, electrical and evacuation risk: floor-sitting in a knee-straining posture, needle work affecting arms and fingers, and spilled sequin beads underfoot. The Register of Accidents carries a stamped nil entry for each of the twelve months.

The Consent to Operate identifies the municipal supply as the sole source of water at the site. Grid electricity reaches the premises through accounts held by the premises' utility account holder, on three BEST meters. Our FY 2025-26 consumption of 338.49 MWh is compiled from their bills, with one meter's February and March extrapolated at its own ten-month mean.

Our output depends on the skilled artisans at the frames. We pay a uniform wage of INR 25,470 a month, 12.7% above the INR 22,592 benchmark of the January 2026 Living Wages Survey, derived as the ratio of the two, less one.

Opportunities

Widening recruitment to women is the opportunity we see in the workforce. The Form 10 maternity benefit and Form D equal remuneration registers that the law requires for employing women are maintained, with monthly entries from November 2025.

13.2 Where we stand against thresholds

We measure the site against published external limits. Each line in the table compares a measured or returned value with the limit set by the instrument that governs it.

Ambient air is within the National Ambient Air Quality Standards and daytime noise within the CPCB norm of 75 dB(A), on the accredited certificates of 21 August and 3 November 2025.

Table 13.1

Regulatory thresholds that apply to the site, with our position against each

PARAMETER	MEASURED	LIMIT OR THRESHOLD	SOURCE OF THE LIMIT	POSITION
Particulate matter PM10	40.92 and 39.18 µg/m³	100 µg/m³	NAAQS, stated on the certificate	Within the limit
Particulate matter PM2.5	26.21 and 24.97 µg/m³	60 µg/m³	NAAQS, stated on the certificate	Within the limit
Sulphur dioxide	7.67 and 7.72 µg/m³	80 µg/m³	NAAQS, stated on the certificate	Within the limit
Nitrogen dioxide	11.70 and 11.26 µg/m³	80 µg/m³	NAAQS, stated on the certificate	Within the limit
Noise, daytime	63.6 and 53.8 dB(A) Leq	75 dB(A)	CPCB daytime norm, stated on both in-period certificates	Within the limit
Illumination at the working area	400.4 lux	300 to 500 lux	IS 3646 (Part 1) 1992	Within the band
Drinking water, twelve parameters	See Section 21	IS 10500:2012 acceptable limits	Spectro SSA Labs report M260204020	Conforms to all twelve limits
Drinking water, residual free chlorine	Below the limit of quantification	0.2 mg/L minimum when chlorinated	Same report	Limit applies only when chlorinated
Workers employed	495	500 maximum	Factory licence 12190141010T-0856	Within the limit
Water withdrawal	11,616 litres a day (4,240 KL over 365 days)	7,500 litres a day, domestic	MPCB Consent to Operate	Outside the consented quantity; alignment set for the next renewal
Domestic effluent	Domestic sewage only; no process effluent	500 litres a day to the MCGM sewer	MPCB Consent to Operate	Discharge type as consented
Safety committee meetings	1 meeting, on 19 January 2026	At least one a quarter	Rule 73-J, Maharashtra Factories Rules	Below the required frequency
Worker wage	INR 25,470 a month	INR 16,807 a month, Zone I skilled	Maharashtra minimum wage schedule, 1 Jan to 30 Jun 2026	Above, by 51.5%

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site, FY 2025-26, against the limits in its factory licence, its Consent to Operate and the standards named; workers employed is carried from the site's FY 2024-25 published report.

Illumination at the working area is 400.4 lux, within the band of 300 to 500 lux set by IS 3646 (Part 1). The drinking water test met the requirements of IS 10500:2012 for twelve of the thirteen parameters reported. Residual free chlorine was below the limit of quantification, and its limit applies only when water is chlorinated.

Water withdrawal

Average withdrawal of 11,616 litres a day, derived from 4,240 KL as returned by the company over 365 days, was above the 7,500 litres a day stated in the Consent to Operate for domestic use. We will align the consented quantity with actual use at the next consent renewal, and Section 14.3 gives the context.

Our uniform wage of INR 25,470 a month is 51.5% above the Maharashtra Zone I skilled minimum of INR 16,807 for 1 January to 30 June 2026. The table sets out the remaining thresholds, from the factory licence, the Consent to Operate and Rule 73-J of the Maharashtra Factories Rules, with our position against each.

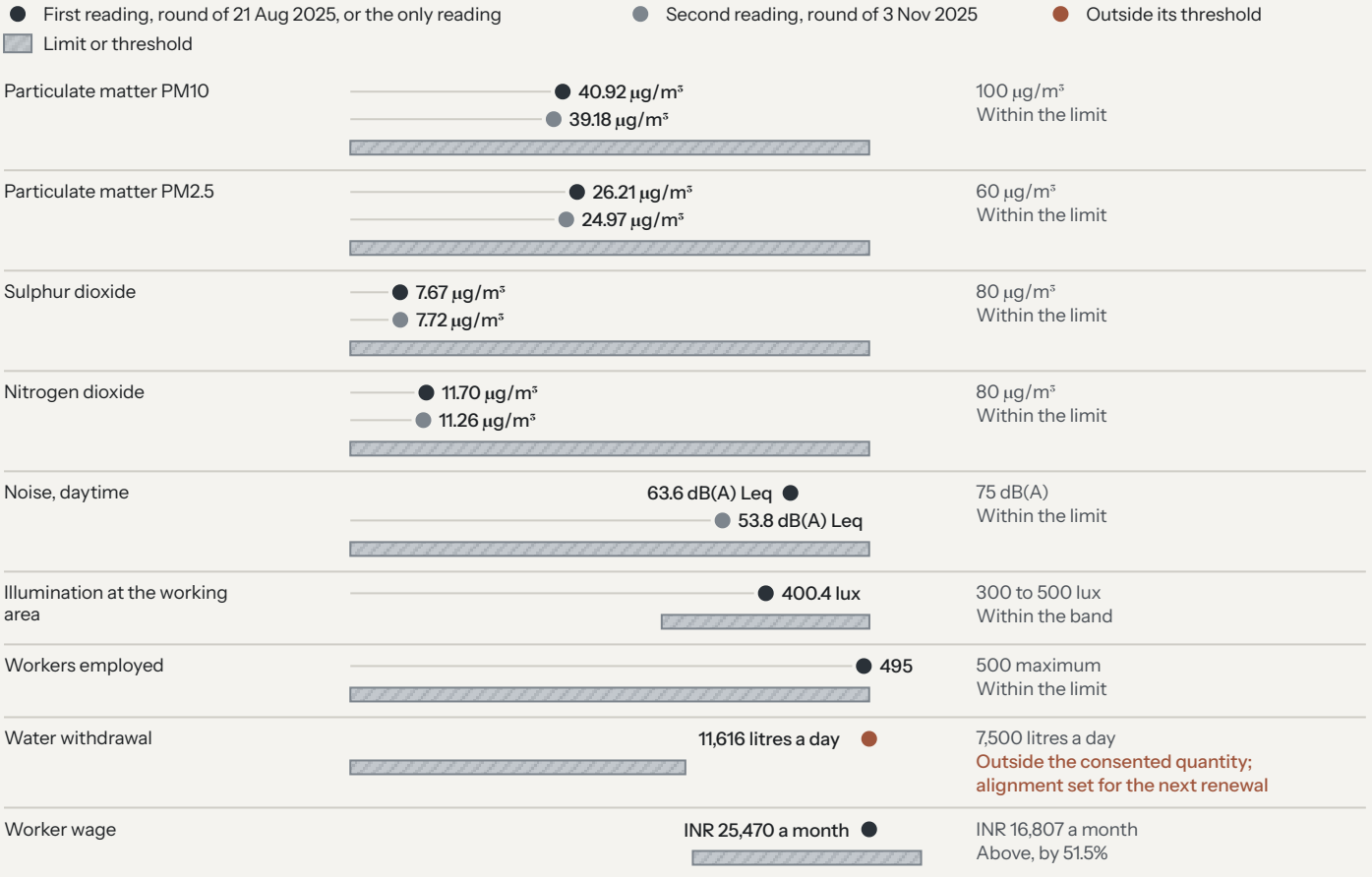
13.3 The comparison we report against

Our site uses grid electricity and domestic water only and produces no process effluent. The Maharashtra Pollution Control Board's White category, its lowest pollution-potential class, reflects that position. Our own four-year record for water, waste and safety, in Section 21, is the comparison we report against.

Figure 8

Eight of nine charted measures sat within their limits; water withdrawal did not, and safety committee meetings were too few.

Measured value against limit or threshold, FY 2025-26



Each row runs to its own limit. The hatched bar is what the limit allows; where the threshold is a floor, it runs from the floor upward. Rows the table states in words, such as the committee meetings, stay in the table.

Source: Table 13.1.

The Consent to Operate records no hazardous waste from the site, and the company's return records no on-site fuel.

14

Environment

We used 338.49 MWh of grid electricity in FY 2025-26, giving Scope 2 emissions of 240.33 tCO_2e.

GRI 302, 303, 305, 306 | NGRBC Principle 6



Picture 13

Our FY 2025-26 footprint is 338.49 MWh of grid electricity, compiled from the BEST bills of the site's three meters with two meter-months extrapolated, and Scope 2 emissions of 240.33 tCO_2e derived from it. Municipal water of 4,240 KL and non-hazardous waste of 1.46 MT are as returned by the company. The MPCB Consent to Operate places the site in the White category, the lowest pollution-potential class.

14.1 Energy (GRI 302)

Grid electricity

Consumption in FY 2025-26 was 338.49 MWh (338,488 kWh, or 1,218.56 GJ at 3.6 GJ per MWh), compiled from the BEST bills of the three meters that serve the site. Electricity is reported on a billing basis: the monthly BEST bills issued from April 2025 to March 2026, each of which bills the preceding month's consumption. The bills cover 313.09 MWh over 34 of 36 meter-months. One meter's bills end in January 2026, so we extrapolated its February and March 2026 bills at that meter's own ten-month mean of 12,699 kWh, which adds 25.40 MWh. Supply reaches the premises through accounts held by the premises' utility account holder.

Earlier years were compiled on a different basis and are shown in the tables as published, not restated, so we claim no year-on-year change in electricity or Scope 2.

The company's return records no on-site fuel, whether diesel, LPG, PNG or coal. Solar generation is 0 kWh, so the renewable share of electricity is 0% and grid electricity is 100% of the energy we consumed.

We used 683.8 kWh (2.46 GJ) a worker, derived from 338,488 kWh over a workforce of 495. That workforce is based on the site's published FY 2024-25 figure, carried forward at the company's instruction. Intensity is reported per worker only, as financial figures are outside the scope of this report.

Workshop lighting is LED throughout, the practice recorded in the site's FY 2024-25 published report, and the Environment Management Procedure (TFA/ENVI/PL/29, revised 1 September 2025) is in force. Our Environment Policy TFA/ENV/001 sets a 30% cut in total energy use and a 25% cut in Scope 2 emissions by 2030. FY 2025-26 is the first year compiled from the site's BEST bills and is the baseline against which both are measured (Section 23).

14.2 Greenhouse gas emissions (GRI 305)

Scope 1

There is no stationary combustion source at the site. The Consent to Operate records no boiler, generator or process emissions, and the company reports no vehicle fuel consumption for any month. Scope 1 is therefore reported as 0 tCO_2e for FY 2025-26.

Scope 2

Emissions from purchased electricity were 240.33 tCO_2e in FY 2025-26, derived from 338.49 MWh at 0.710 tCO_2e per MWh. The factor is the weighted average in Table B of the Central Electricity Authority CO_2 Baseline Database, User Guide v21.0 (December 2025), applied location-based. Market-based Scope 2 is the same figure, as we hold no renewable energy certificates or other contractual instruments.

Grid electricity

338.49 MWh

All of the site's energy, from the BEST bills of its three meters.

Scope 2 emissions

240.33 tCO_2e

Location-based, on the grid electricity the site bought.

Scope 1 emissions

0 tCO_2e

No stationary combustion source is on site and no vehicle fuel was returned.

Renewable share

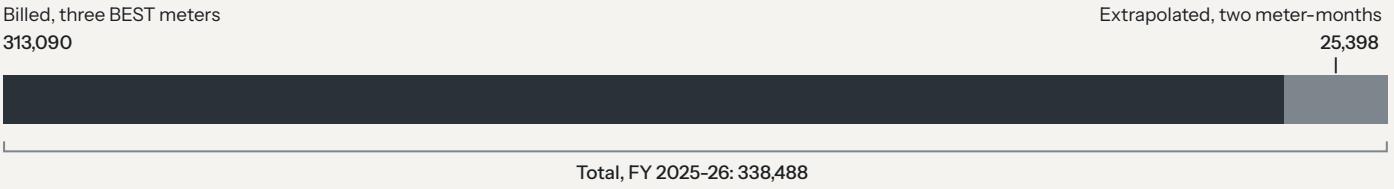
0%

No renewable generation was returned in any month.

Figure 9

Grid electricity was 338,488 kWh in FY 2025-26: 313,090 kWh billed and 25,398 kWh extrapolated.

Grid electricity, kWh, FY 2025-26, on the BEST bills



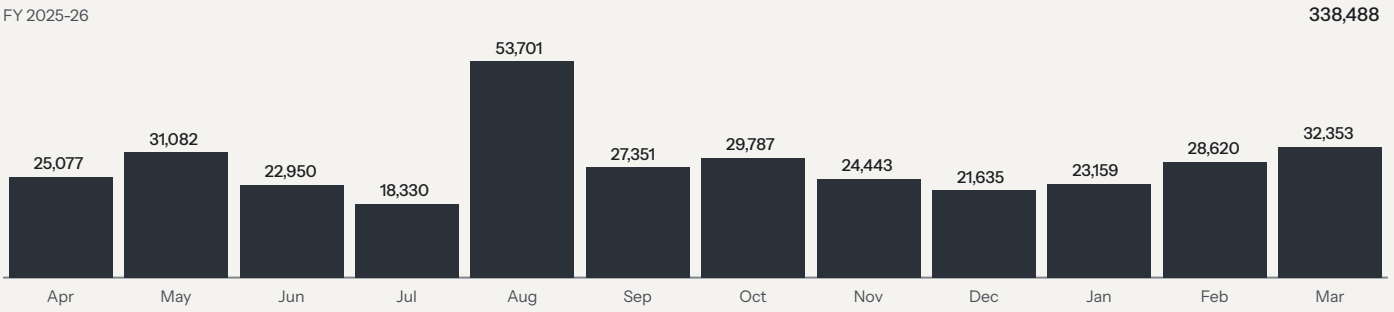
One bar for the year's grid electricity on the BEST bills of the site's three meters, split into what the bills record and what is extrapolated for two meter-months. Earlier years are not comparable and stay in the table.

Source: Table 21.1.

Figure 10

Grid electricity peaked at 53,701 kWh on the August 2025 bill, in a year of 338,488 kWh.

Grid electricity, kWh by bill month, FY 2025-26



Twelve monthly BEST bills for the site's three meters, by bill month, April to March; each bill covers the month before. February and March each carry one extrapolated meter-month.

Source: Table 21.5.

Scope 3

Scope 3 is 538.44 tCO_2e for FY 2025-26, across GHG Protocol categories 1, 4, 5, 6, 7 and 9 (Table 14.1). Seven lines are carried from the site's FY 2024-25 published report, each at its FY 2024-25 value: raw material procurement and packaging materials in category 1, material transport in category 4, air travel in category 6, commuting by suburban train and by motorbike in category 7, and export air freight in category 9. Together they are 536.99 tCO_2e.

Purchased water supply, in category 1, and waste generated in operations, category 5, are computed from the company's water and waste return with the UK Government GHG Conversion Factors for Company Reporting 2025 (DESNZ). Water supply is 0.81 tCO_2e: 4,240 KL at 0.1913 kg CO_2e per cubic metre. Waste is 0.64 tCO_2e. It applies the DESNZ landfill factor for each material to every stream without a recovery record, and the open-loop factor for mixed electrical waste to e-waste. On the same factors, water supply and waste total 1.72 tCO_2e, 1.46 tCO_2e and 1.57 tCO_2e in FY 2022-23 to FY 2024-25.

Table 14.2 places each of the fifteen categories in or outside the inventory, and Section 25.3 gives the basis.

Total Scope 1 and 2 emissions are 240.33 tCO_2e, and Scopes 1, 2 and 3 total 778.77 tCO_2e. On the workforce of 495, emissions intensity is 0.49 tCO_2e a worker for Scopes 1 and 2, and 1.57 tCO_2e for Scopes 1, 2 and 3.

Energy and emissions on YOUknit. The Energy & Emissions screen on YOUknit (Figure 11) sets out the year's grid electricity, energy intensity per worker, total greenhouse gas emissions for Scopes 1, 2 and 3 and location-based Scope 2. It gives the renewable share of electricity. A chart shows the energy consumed within the organisation, all of it grid electricity. For the three earlier years its charts draw electricity, Scope 2 and the seven Scope 3 lines from the site's FY 2024-25 report, electricity and Scope 2 on a different basis from the FY 2025-26 bills (Section 25.6). Section 25.11 explains where these figures are held and how each traces to its record. Its FY 2025-26 figures are in Tables 21.1 and 21.2.

Figure 11

YOUknit, Energy & Emissions screen, FY 2025-26

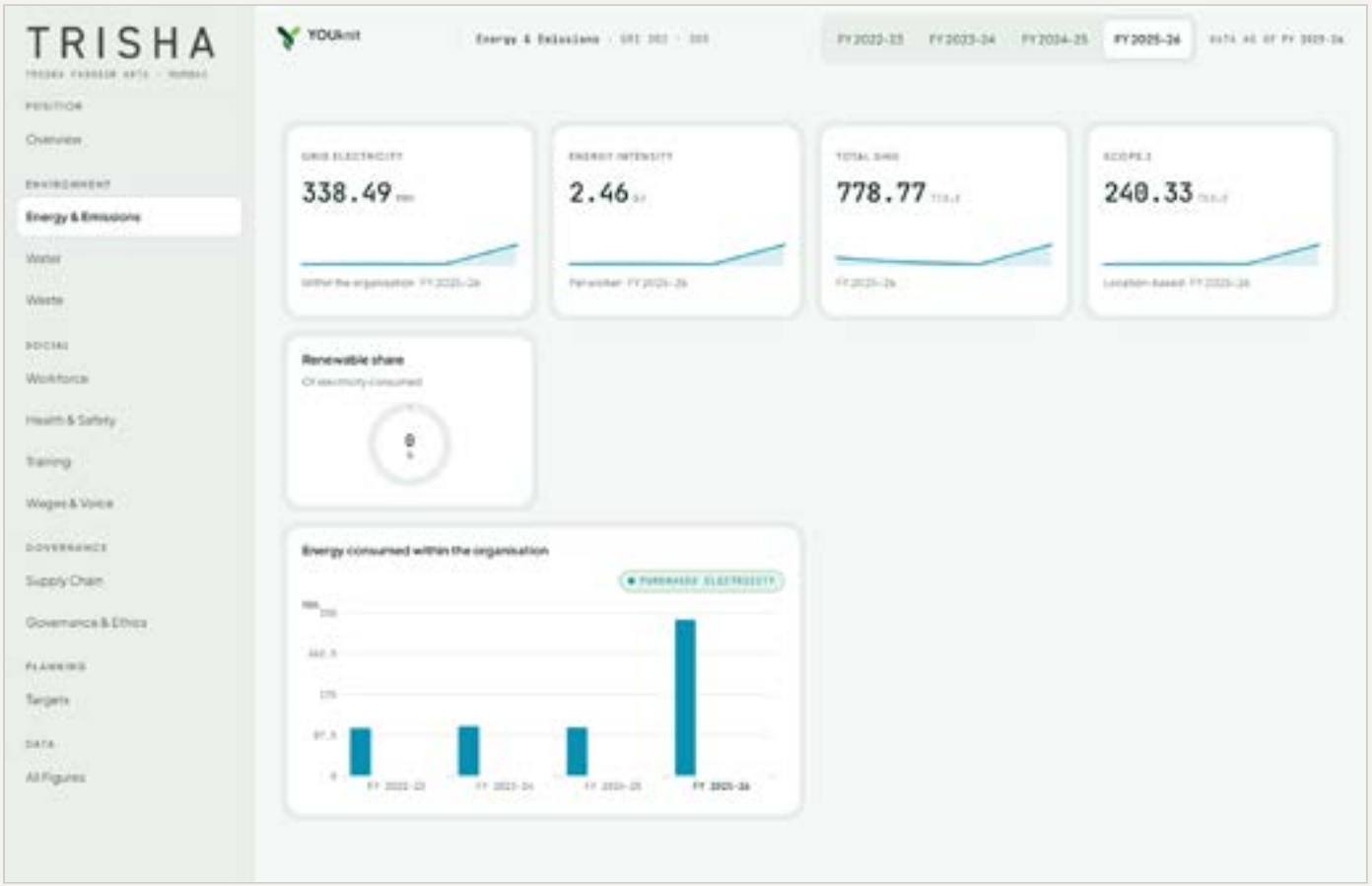
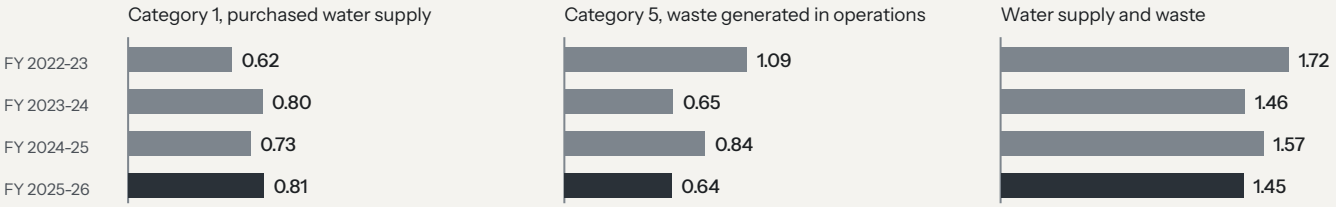


Figure 12

Scope 3 from water supply and waste fell from 1.72 tCO_2e in FY 2022-23 to 1.45 tCO_2e in FY 2025-26.

Scope 3 from water supply and waste, tCO_2e, FY 2022-23 to FY 2025-26



One scale across the three panels; FY 2025-26 is the dark bar. Scope 1 is nil in every year, Scope 2 for the earlier years comes from the site's FY 2024-25 report on a different basis (Section 25.6), and the seven Scope 3 lines carried from that report are in Table 14.1, so all three stay in the tables.

Source: Table 21.2.

Table 14.1

Scope 3 emissions by GHG Protocol category, tCO_2e, FY 2021-22 to FY 2025-26 (GRI 305-3)

ACTIVITY, tCO_2E	GHG PROTOCOL CATEGORY	UPSTREAM OR DOWNSTREAM	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Raw material procurement	1 Purchased goods and services	Upstream	95.8	102.5	97.2	94.1	94.1
Packaging materials	1 Purchased goods and services	Upstream	388.2	433.4	400.6	392	392
Material transport	4 Upstream transportation and distribution	Upstream	0.54	0.62	1.89	1.96	1.96
Air travel	6 Business travel	Upstream	8.4	11.9	9.6	9.1	9.1
Suburban train commuting	7 Employee commuting	Upstream	0.83	0.92	5.9	5.7	5.7
Motorbike commuting	7 Employee commuting	Upstream	0.06	0.11	0.49	0.53	0.53
Export air freight	9 Downstream transportation and distribution	Downstream	31.2	40.7	34.1	33.6	33.6
Subtotal, seven lines carried	Categories 1, 4, 6, 7 and 9	Upstream and downstream	525.03	590.15	549.78	537.99	536.99
Purchased water supply	1 Purchased goods and services	Upstream	Outside that year's inventory	0.62	0.80	0.73	0.81

Table 14.1 continues on the next page

Table 14.1, continued

ACTIVITY, TCO_2E	GHG PROTOCOL CATEGORY	UPSTREAM OR DOWNSTREAM	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Waste streams on the company's return	5 Waste generated in operations	Upstream	Outside that year's inventory	1.09	0.65	0.84	0.64
Subtotal, water supply and waste	Categories 1 and 5	Upstream	Outside that year's inventory	1.72	1.46	1.57	1.45
Scope 3 total	Categories 1, 4, 5, 6, 7 and 9	Upstream and downstream	525.03	591.87	551.24	539.56	538.44

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site, FY 2021-22 to FY 2025-26. The seven lines are as published in the site's FY 2024-25 report, with two renumbered to their GHG Protocol category and the FY 2024-25 subtotal the published total (25.6); FY 2025-26 repeats each line's FY 2024-25 value. Water supply and waste are computed from the company's return, which starts in FY 2022-23.

Table 14.2

The fifteen GHG Protocol Scope 3 categories, FY 2025-26

GHG PROTOCOL CATEGORY	UPSTREAM OR DOWNSTREAM	FY 2025-26
1 Purchased goods and services	Upstream	Included: 486.91 tCO_2e
2 Capital goods	Upstream	Outside the inventory: financial figures are outside the scope of this report (Section 3)
3 Fuel- and energy-related activities	Upstream	Outside the inventory: the Central Electricity Authority database publishes no upstream or transmission loss factor, and a UK factor would misstate an Indian grid
4 Upstream transportation and distribution	Upstream	Included: 1.96 tCO_2e
5 Waste generated in operations	Upstream	Included: 0.64 tCO_2e
6 Business travel	Upstream	Included: 9.1 tCO_2e
7 Employee commuting	Upstream	Included: 6.23 tCO_2e
8 Upstream leased assets	Upstream	Outside the inventory: the site's electricity is counted in Scope 2
9 Downstream transportation and distribution	Downstream	Included: 33.6 tCO_2e
10 Processing of sold products	Downstream	Outside the inventory
11 Use of sold products	Downstream	Outside the inventory
12 End-of-life treatment of sold products	Downstream	Outside the inventory

Table 14.2 continues on the next page

Table 14.2, continued

GHG PROTOCOL CATEGORY	UPSTREAM OR DOWNSTREAM	FY 2025-26
13 Downstream leased assets	Downstream	Outside the inventory
14 Franchises	Downstream	Outside the inventory: the company is a single entity with one site
15 Investments	Downstream	Outside the inventory: financial figures are outside the scope of this report (Section 3)

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site, FY 2025-26; each included category adds its lines in Table 14.1, and 25.3 gives the basis for each category outside the inventory.

14.3 Water (GRI 303)

We withdrew 4,240 KL of municipal water in FY 2025-26, as returned by the company. It is the highest of the four years, after 3,258 KL, 4,208 KL and 3,796 KL in FY 2022-23 to FY 2024-25, also as returned for the site for those years.

All water withdrawals are from the municipal supply, which is the sole source identified in the Consent to Operate. No groundwater, harvested rainwater or tanker water is used, as neither the consent nor the company's monthly returns record any such withdrawals. No water is recycled or reused on site, so the recycled share is 0%; the consent records no treatment plant, and the monthly returns record no reuse. Wastewater discharge is limited to domestic sewage conveyed to the MCGM sewer, with a consented discharge of 500 litres per day. No process effluent is generated, and no treatment is required.

Withdrawal against the consent

The consent permits water use at the site for domestic purposes only. Average withdrawal of 11,616 litres a day, 4,240 KL over 365 days, was above the 7,500 litres a day stated in the Consent to Operate, which was issued on our intimation of 17 December 2025. On the workforce of 495, withdrawal was 8.57 KL a worker for the year, or 23.5 litres a worker a day, all of it for domestic use and none for process water. We will align the consented quantity with actual use at the next consent renewal.

Report M260204020 from Spectro SSA Labs Private Limited, accredited under NABL TC-8163, covers a sample of our drinking water tested during the reporting year. The drinking water test met the requirements of IS 10500:2012 for twelve of the thirteen parameters reported, including pH 6.52 against a range of 6.5 to 8.5 and total dissolved solids of 70.0 mg/L against 500. Total coliform bacteria and E. coli were not detected. Residual free chlorine was below the limit of quantification, and its limit applies only when water is chlorinated.

14.4 Waste and circularity (GRI 306)

We generated 1.46 MT of non-hazardous waste in FY 2025-26, as returned by the company. It comprised 0.87 MT of fabric and cutting waste, 0.40 MT of general office and canteen waste and 0.19 MT of plastic waste. The four-year record reads 2.25, 1.55, 2.41 and 1.46 MT, and FY 2025-26 is 2.9 kg a worker on the workforce of 495.

Process hazardous waste is nil: the Consent to Operate records that the site generates no hazardous waste as defined in the Hazardous and Other Wastes Rules 2016. Our SA 8000 stakeholder communication for 2025 states that no chemicals are used in the manufacturing process, as declared by the company.

E-waste

The company's return records 13 kg of e-waste handed to an authorised recycler in FY 2025-26, arising in three months, after 22, 7 and 9 kg in the three earlier years. Manifest MFS00/25/511 records one consignment on 26 December 2025.

The diversion rate is 0.88% for FY 2025-26, derived as recycled e-waste over all waste generated, with every other stream counted as directed to disposal. On the same basis it was 0.97%, 0.45% and 0.37% in the three earlier years. The remainder was directed to disposal: 99.12% of waste generated in FY 2025-26, and 99.03%, 99.55% and 99.63% in the three earlier years.

14.5 Workplace environment: air, noise and light

We report workplace air, noise and light with the environmental data. Enviro Analysts and Engineers Pvt. Ltd., accredited under NABET and NABL as laboratory TC-11189, took two air rounds, two noise readings and one illumination test during the reporting year.

Figure 13

Municipal water, the only source drawn, rose from 3,258 KL in FY 2022-23 to 4,240 KL in FY 2025-26.

Municipal water withdrawn, KL, FY 2022-23 to FY 2025-26



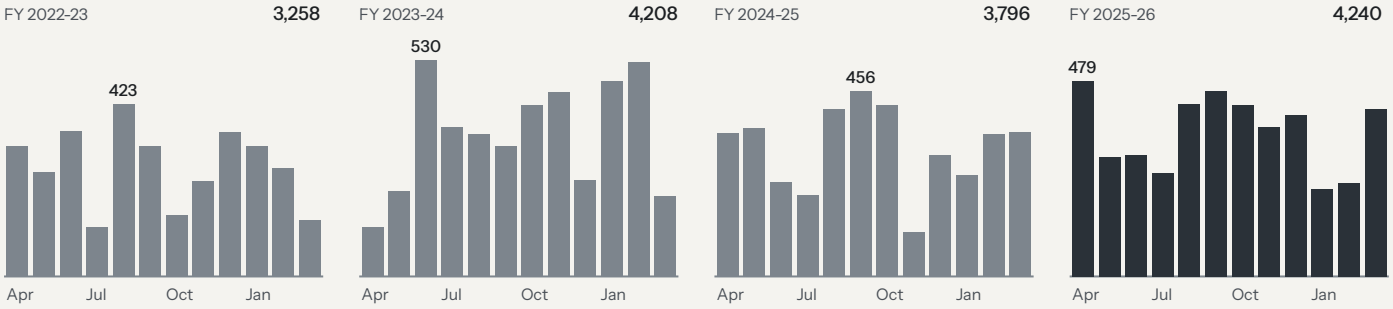
FY 2025-26 is the dark bar. Groundwater, rainwater, tanker water and reuse are nil in every year and stay in the table.

Source: Table 21.3.

Figure 14

Municipal water peaked at 530 KL in June 2023, and FY 2025-26 totalled 4,240 KL.

Municipal water, KL a month, FY 2022-23 to FY 2025-26



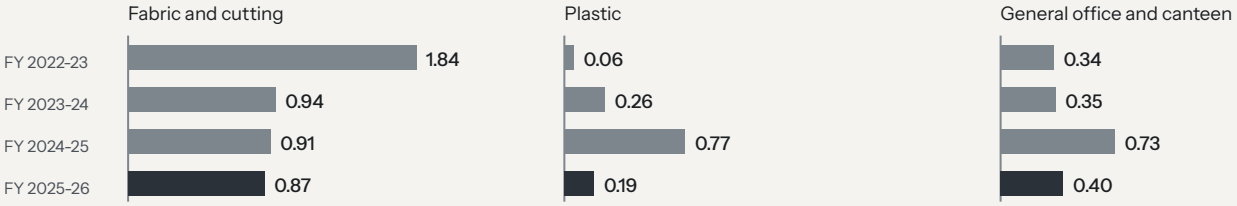
Twelve months of municipal water in each year, April to March, on one scale. The year total sits above each group and the peak month is labelled.

Source: Table 21.6.

Figure 15

Fabric and cutting waste fell from 1.84 MT to 0.87 MT; plastic peaked at 0.77 MT in FY 2024-25.

Non-hazardous waste by stream, MT, FY 2022-23 to FY 2025-26



One scale across the three streams; FY 2025-26 is the dark bar. Cardboard and process hazardous waste are nil in every year, and e-waste is counted in kilograms; all three stay in the table.

Source: Table 21.4.

Ambient air

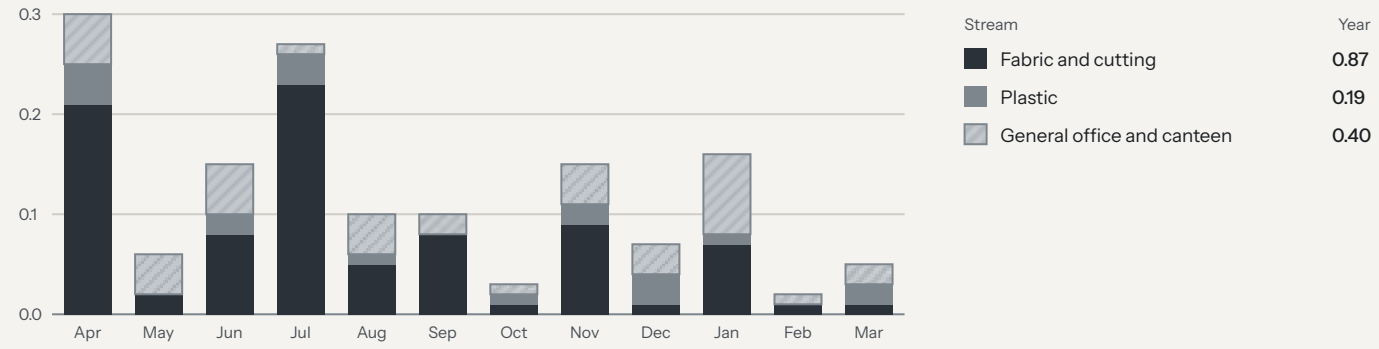
Both rounds are within every NAAQS limit. On 21 August 2025 near the working area and 3 November 2025 near the main gate, PM10 read 40.92 and 39.18 micrograms per cubic metre against a limit of 100. PM2.5 read 26.21 and 24.97 against 60, and both certificates carry the laboratory's remark that all measured values are within limits.

Daytime noise was 63.6 dB(A) Leq near the working area and 53.8 dB(A) Leq near the main gate, both against the CPCB daytime norm of 75 dB(A).

Figure 16

Fabric and cutting waste was the largest stream in FY 2025-26, at 0.87 MT.

Waste by stream, MT a month, FY 2025-26



Each month stacks the three streams on the scale at the left, in tonnes; the key gives each stream's year figure. Cardboard is nil in every month and is not drawn.

Source: Table 21.7.

Illumination near the working area was 400.4 lux on 21 August 2025, tested to IS 3646 (Part 1) 1992 against a permissible band of 300 to 500 lux.

15

Our people

Every monthly Register of Accidents entry for FY 2025-26 is nil, with two first-aid cases and no lost-time injury.

GRI 2-7, 202, 403 to 409 | NGRBC Principles 3 and 5



Picture 14

Our workforce stands at 495, based on the site's published FY 2024-25 figure, carried forward at the company's instruction. All of them work at our single licensed site at Jetha Compound, Byculla East, Mumbai. This section reports their safety, health, training, pay and voice from the statutory registers, the company's return and the policies in force during FY 2025-26.

15.1 Workforce (GRI 2-7, 2-8, 405-1)

The site's FY 2024-25 published report gives 478 for FY 2022-23 and 481 for FY 2023-24 in its GRI 2-7 table, and records all 495 as permanent employees. The factory licence permits a maximum of 500 workers, and the workforce sits within that limit.

Registers of the year

Table 15.1 lists the people each of the year's records counts. The Form 7 health register covers the 297 workers the

Fatalities

0

The Register of Accidents is stamped nil for all twelve months.

OHS training

96 hours

Hours of health and safety training on the company's return.

Trained first-aiders

4

First-aiders available on site, as the safety sheet records.

Harassment complaints

0

None in calendar 2025, as the POSH annual report records.

certifying surgeon examined on 20, 21 and 24 January 2026, and the drill assessment forms record head counts of 391 of 391 on 25 October 2025 and 260 of 260 on 5 January 2026. The soft skills record of 2 January 2026 carries 59 karigars and the Living Wages Survey of January 2026 covers 30 workers. The POSH annual report records 126, 75 and 146 employees at the three awareness programmes held during the year.



Picture 15

Gender

Every one of the 297 workers examined in January 2026 is recorded as male in the Form 7 health register, and the published GRI 2-7 table records no women. Extrapolated from the 297 workers examined, the female share of the workforce is 0% and the male share 100%. The site's FY 2024-25 published report records a female share of 0% in each role category, from senior executives to semi-skilled workers, so no retention rate for women arises. The Diversity, Equity and Inclusion Policy governs recruitment and conduct for every role, and our SA 8000 stakeholder communication for 2025 states that clean toilets and washrooms are provided for both genders. The governing body is the partnership, with Abdur Rahim Khan as the partner and signatory.

The company's return records no work by contract workers in any of the four years, and the SA 8000 certificate records no contracted or outsourced processes. The site is therefore our labour boundary.

Table 15.1

Counts of people in the year's registers

FIGURE	WHAT THE SOURCE ACTUALLY COUNTS	DATE	SOURCE
146, 126 and 75	Employees present at each of three POSH awareness programmes held during the reporting period	10 Oct, 17 Apr and 30 Jul 2025	POSH annual report for calendar 2025
59	Karigars who signed the attendance sheet for a soft skills session	2 January 2026	Training record with signatures and trainer ratings
30	Workers surveyed on their household costs, each of them named	January 2026	Employee Living Wages Survey

Table 15.1 continues on the next page

Table 15.1, continued

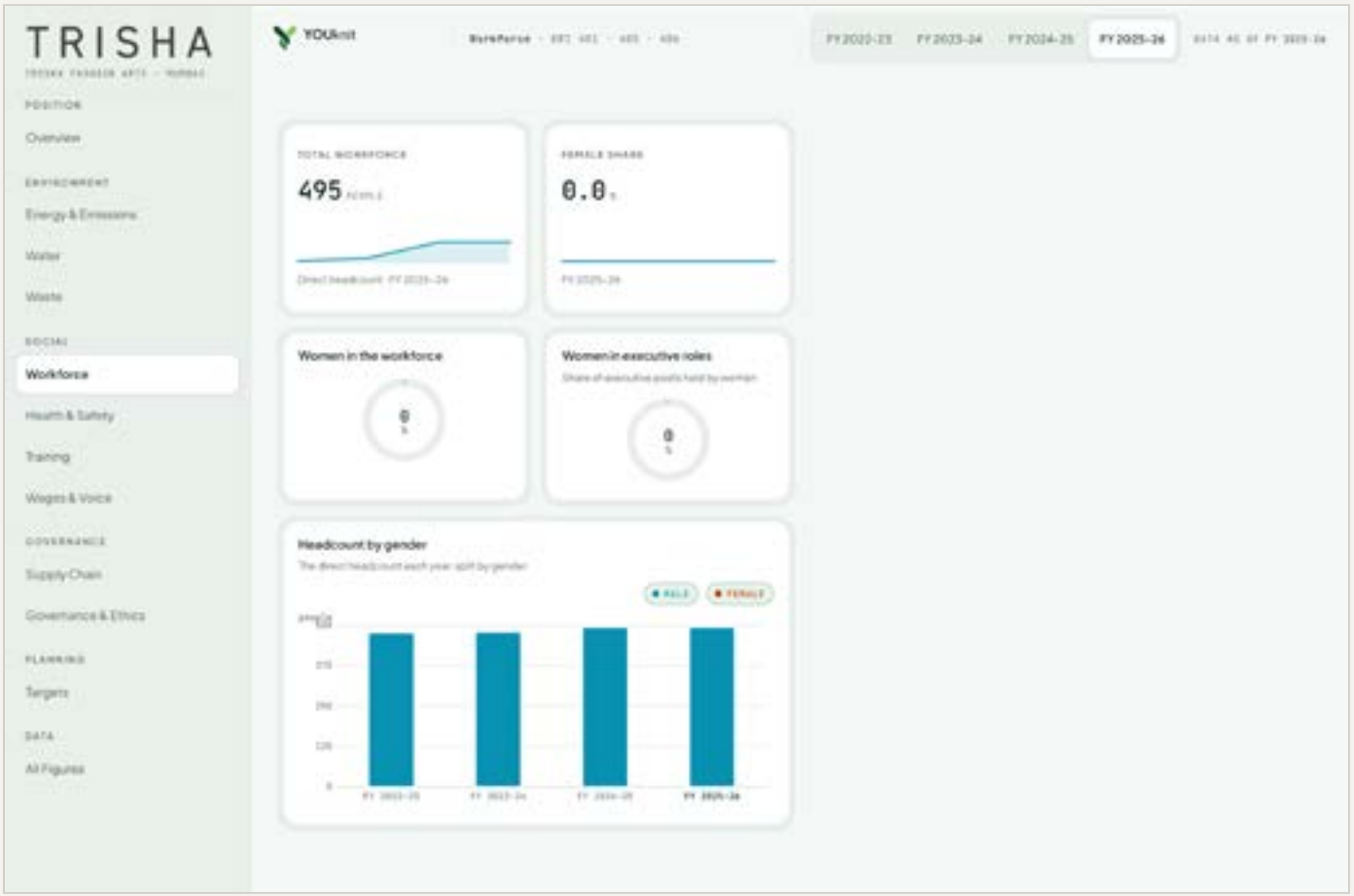
FIGURE	WHAT THE SOURCE ACTUALLY COUNTS	DATE	SOURCE
297	The final serial number in the Form 7 health register. Workers examined by the certifying surgeon over three days	20, 21 and 24 January 2026	Form 7 health register
391	People evacuated at a full drill, the head count of 391 of 391 on the drill assessment form. The final serial number on the attendance sheet matches it	25 October 2025	Mock drill records
260	People evacuated at the second full drill, the head count of 260 of 260 on the drill assessment form	5 January 2026	Mock drill records
500	The maximum number of workers the licence permits. A ceiling, not a count	From 1 January 2026	Factory licence, Form 4

Boundary: records of the licensed site dated during FY 2025-26; each figure is what its source document counts, not the workforce total.

The workforce on YOUknit. The Workforce screen on YOUknit (Figure 17) sets out the year's total workforce and its female share. It gives the share of women in executive roles and charts headcount by gender for each year. Section 25.11 explains where these figures are held and how each traces to its record. Its FY 2025-26 figures are in Tables 7.2 and 21.13.

Figure 17

YOUknit, Workforce screen, FY 2025-26



15.2 Health and safety (GRI 403)

Injuries and ill health

For FY 2025-26, the company's return records zero fatalities and zero lost-time injuries, with two first-aid cases, while the Register of Accidents carries a stamped nil entry for all twelve months. The return also records zero restricted work cases, zero days lost and one occupational ill-health case, and none of the cases caused lost time.

Across FY 2022-23 to FY 2025-26 it records first-aid cases of 1, 0, 0 and 2 and occupational ill-health cases of 0, 1, 0 and 1, with no fatality, lost-time injury or safety fine in any year. The site's published FY 2024-25 report records 0 high-consequence injuries and 0 reportable accidents in each of the three earlier years.

Recordable work-related injuries, excluding ill health, are 0 in each of the four years, derived from the return's nil fatalities, lost-time injuries and restricted work cases. The same published report records 0 process safety incidents in each of the three earlier years, and the Register of Accidents records none in FY 2025-26.

The physical hazard identification and risk assessment dated 2 January 2026, which at 31 March 2026 was due for review on 30 June 2026, covers 22 activities and names the controls against each. At the frame it sets a two-minute stand-and-stretch and limb-relaxation routine every working hour with structured tea breaks, work instructions on needle handling and finger relaxation, and more frequent sweeping against spilled sequin beads. For the building it records two exit stairs on an approved structure, a tested fire alarm system, fire safety equipment and sign boards, a displayed emergency number, evacuation drills and earthed electrical equipment. Our occupational health and safety management system was certified to ISO 45001:2018 by Royal Impact Certification Ltd.

Health and Safety Committee

The Health and Safety Committee covers 100% of employees, as returned by the company, and the site's published FY 2024-25 report places 100% of the workforce, 495 employees, within the occupational health and safety management system, whose ISO 45001 certified scope names Unit No. 2/5, 6, 7 of the licensed site. The Committee met on 19 January 2026 with a numbered agenda covering fire alarms, fire equipment, emergency lights, the first-aid box and the evacuation plan. Evacuation drills were held on 25 October 2025 and 5 January 2026, as Section 17 describes.

Our Form 7 health register is kept under Rule 18(7) of the Maharashtra Factories Rules for the period 20 January 2026 to 20 January 2027. The certifying surgeon examined 297 workers on 20, 21 and 24 January 2026 and recorded every one of them as fit, with no suspension from work entered. In the register, 292 of the 297 entries record hand embroidery; five record supervisory, housekeeping or facility work. The year's one occupational ill-health case is recorded on the company's return.

15.3 Learning and development (GRI 404)

The company's return records 96 hours of occupational health and safety training for FY 2025-26, against 48, 64 and 85 hours in the three prior years. Divided over the workforce of 495, that is 0.19 hours of OHS training per worker; GRI 404-1 is reported for OHS training only (Section 25). A four-hour fire-fighting session on 23 January 2026 trained four employees, as returned by the company. A 30-minute soft skills session on 2 January 2026, signed for by 59 karigars with trainer ratings, covered household finance and saving, health and work-life balance, and leadership and communication.

The site's FY 2024-25 published report records that 100% of employees are covered by the performance appraisal process and receive annual feedback, and that 93% received an annual salary appraisal.

The Social Accountability Training Planner, issued at revision 00 on 2 January 2026, schedules quarterly 30-minute sessions for all workers in January, April, July and October. The Training Calendar schedules 30-minute mock drill training every three months.

15.4 Diversity, inclusion and POSH (GRI 405, 406)

POSH Internal Committee

The POSH Internal Committee recorded nil complaints for calendar year 2025. The Committee comprises nine members, including one external member who is an advocate. It met on 17 January, 17 April, 30 July and 10 October 2025, and conducted an awareness programme at each meeting.

The Committee's annual report, dated 2 January 2026 and submitted under Section 19(1) of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, was filed with the District Officer, Mumbai, and receipt-stamped by the Office of the Collector. The report records no complaints received, no cases disposed of and no cases pending for more than 90 days as at 31 December 2025. Of the twelve months covered by the annual report, nine fall within the reporting period. The site's published FY 2024-25 report records 0 harassment complaints in each of the three earlier years.

Equal remuneration

Every worker in the January 2026 Living Wages Survey is recorded at INR 25,470 a month, and with an all-male workforce on one uniform wage, no gender pay gap arises. Our Form D register under Rule 6 of the Equal Remuneration Rules 1976 covers the skilled, semi-skilled and unskilled categories of hand embroidery and general labour work. It carries a monthly declaration of equal remuneration from November 2025. The Form 10 maternity benefit register records 0 maternity benefit requests for November 2025 to March 2026.

15.5 Social dialogue and grievance (GRI 2-25, 2-26, 407)

The Freedom of Association Policy (TFA/FOA/PL/27, revision 0.1, 1 September 2025) states that no workers' union has been formed, and collective bargaining coverage is therefore 0%. The policy provides that worker representatives are selected through free elections without interference by the organisation.

Grievance channels

Our daily complaint register has a line for every working day, with columns for the complainant, the nature of the complaint, the action taken, the date of closure and an HR remark. Its sheets for June 2025 to March 2026 record nil complaints on every working day. A suggestion box at the washroom location is opened in the presence of the workers' representative, who signs each check.

The Grievance Policy and the Whistleblower Policy are in force. The reported count of whistleblower complaints for FY 2025-26 was 0, according to management representation, and the site's published FY 2024-25 report records 0 in each of the four earlier years.

15.6 Fair wages (GRI 202-1)

Each of the 30 workers in the Employee Living Wages Survey of January 2026 is recorded at INR 25,470 a month, in the survey's column headed Salary. Byculla falls in Zone I, where the Maharashtra minimum wage schedule for readymade garments, effective 1 January to 30 June 2026, sets INR 15,607 a month for unskilled work. The same schedule sets INR 16,107 for semi-skilled and INR 16,807 for skilled work. Because one wage is paid across all three grades, we state the margin against the highest floor: INR 25,470 is 51.5% above the skilled rate and 63.2% above the unskilled rate, each derived as the wage over the rate, less one. The site keeps a Minimum Wages Compliance Register.

Living wage benchmark

The survey recorded household size and monthly spending on food, education, clothing, rent, medical care, travel, entertainment and unexpected events for each of the 30 workers. It gives an average household of 4.3 people and average monthly household expenditure of INR 20,538.34. Adding the survey's 10% discretionary margin gives a benchmark of INR 22,592.17 a month, which the wage of INR 25,470 exceeds by 12.7%. Applied household by household on the same method, with each worker's recorded expenditure multiplied by 1.10 and set against INR 25,470, the wage meets or exceeds the benchmark of 29 of 30 households, and the thirtieth household's benchmark is INR 25,850.

Extrapolated from the 30 workers surveyed, 100% of our workers are paid at or above both the Zone I skilled minimum and the survey benchmark, and 0% below the benchmark. Tested against each household's own benchmark, the extrapolated share is 96.7%. A year at the January 2026 rates is INR 305,640 for the recorded wage and INR 271,106 for the benchmark.

Our SA 8000 stakeholder communication for 2025 records that wages are paid on the seventh of every month and that no fine or deduction is imposed as punishment. It also records that all employees are covered under the Employees' State Insurance Act and the Employees' Provident Fund Act. The Remuneration Policy (TFA/REM/PL/45) governs wages, increments and payment discipline.

15.7 Wellbeing

Medical benefit for our employees runs through the Employees' State Insurance scheme, which the SA 8000 stakeholder communication for 2025 states covers all employees. Four trained first-aiders were available through the year, as returned by the company.

15.8 Human rights (GRI 408, 409)

The reported count of child labour incidents is 0, as confirmed by management representation for FY 2025-26. The site's FY 2024-25 published report also records 0 in each of the preceding four years. No worker under the age of 18 was identified among the 297 workers examined by the certifying surgeon in January 2026, as recorded in the Form 7 health register. The Child Labour Prevention Policy (TFA/CLP/001) further requires age verification as part of the recruitment process.

Reported labour rights and human rights violations were 0 across the daily complaint register (June 2025 to March 2026) and the POSH channel (calendar 2025). The site's FY 2024-25 published report records 0 in each earlier year.

The wage level is above both the notified minimum wage and the surveyed living-wage benchmark, as set out in Section 15.6. The SA 8000 certificate records no contracted or outsourced processes. The company's SA 8000 stakeholder communication for 2025 records no charge sheets issued, no employees suspended, dismissed or terminated as a disciplinary measure, and no censure or warning notices issued. The Labour and Human Rights Policy, Freedom of Association Policy and Grievance Policy establish the applicable framework. The labour management system was certified to SA 8000:2014 by Ozone Sustainability Management Systems, and the certification was held during the reporting year, and its certified scope names Unit No. 2/5, 6, 7 of the licensed site; our one operation was subject to human rights review under GRI 412-1.

15.9 Community (GRI 413)

Our SA 8000 stakeholder communication, with the company's 2025 performance statement, was sent to the Divisional Fire Officer of the Mumbai Fire Brigade and receipt-stamped on 5 January 2026. It is the year's one community communication under GRI 413-1, and Section 11.4 sets out what it carried.

16

Supply chain and ethics

Fifteen controlled documents govern our purchasing and ethics, and no production process leaves our licensed site.

GRI 205, 308, 414, 418, 2-27 | NGRBC Principles 1, 2 and 9



Picture 16

We embroider garment panels and accessories on one licensed site in Byculla for a single Mumbai couture embroidery house. The production work stays on that site: the SA 8000 certificate scope records contracted and outsourced processes as nil. We buy in fabric, thread and embellishment, so our supply chain is short. Our ethical exposure sits mainly in how we treat the customer's designs and the suppliers we buy from. Oversight of both rests with the partnership, whose Partner and signatory is Abdur Rahim Khan (Section 5).

16.1 Supply chain (GRI 308, 414)

The Sustainable Procurement Policy, TFA/SP/001 at revision 2 issued on 4 February 2025, sets the requirements for choosing and keeping suppliers, and the Supplier Code of Conduct, TFA/SPC/001, which the labour and child labour policies cite by number, sets the conduct we expect of them. Our supply chain security management system held ISO 28000:2022 certification from UK Certification & Inspection Limited during the reporting year. Because no production process is contracted out, every step that turns bought material into finished embroidery is done by our own workforce under our own registers.

The Sustainable Procurement Policy commits us to ESG clauses in 100% of supplier contracts by 2026 and to ESG questionnaires for all suppliers by 2027. The Labour and Human Rights Policy commits us to bringing 100% of tier 1 suppliers under the Supplier Code of Conduct by FY 2026. Section 9 sets these beside the other dated commitments in our policies.

16.2 Ethics and anti-corruption (GRI 205)

Anti-corruption

According to management representation, there were no confirmed incidents of corruption or bribery in FY 2025-26. The site's FY 2024-25 published report records nil corruption incidents, whistleblower complaints and information-security incidents in each of the four earlier years, carried forward at the company's instruction. The Business Ethics Policy, TFA/ETH/001 at revision 2 issued on 4 February 2025, sets zero tolerance for bribery and corruption and requires disclosure of conflicts of interest. Our anti-bribery management system is certified to ISO 37001:2016 by QRO.

Our one operation is assessed for corruption risk under the ISO 37001 system, which requires a bribery risk assessment; its certified scope names Unit No. 2/5, 6, 7 of the licensed site (GRI 205-1). The site's FY 2024-25 published report also records that 100% of employees acknowledged the ethics policies.

Controlled documents	Certificates held	Dated supplier commitments	Corruption or bribery incidents
15	7	15	0
Policies and procedures in force, listed in Table 16.1.	Management-system certificates held during the year, listed in Section 22.	Each with its policy and clause, listed in Table 9.1.	None in the year, by management representation.

Speaking up

Concerns reach us through the whistleblower and grievance channels. The Whistleblower Policy protects those who report in good faith and provides confidential reporting channels, and the Grievance Policy, TFA/GRI/PL/11, sets the grievance procedure and its register. According to management representation, there were no whistleblower complaints in FY 2025-26.

16.3 Data security and design confidentiality (GRI 418)

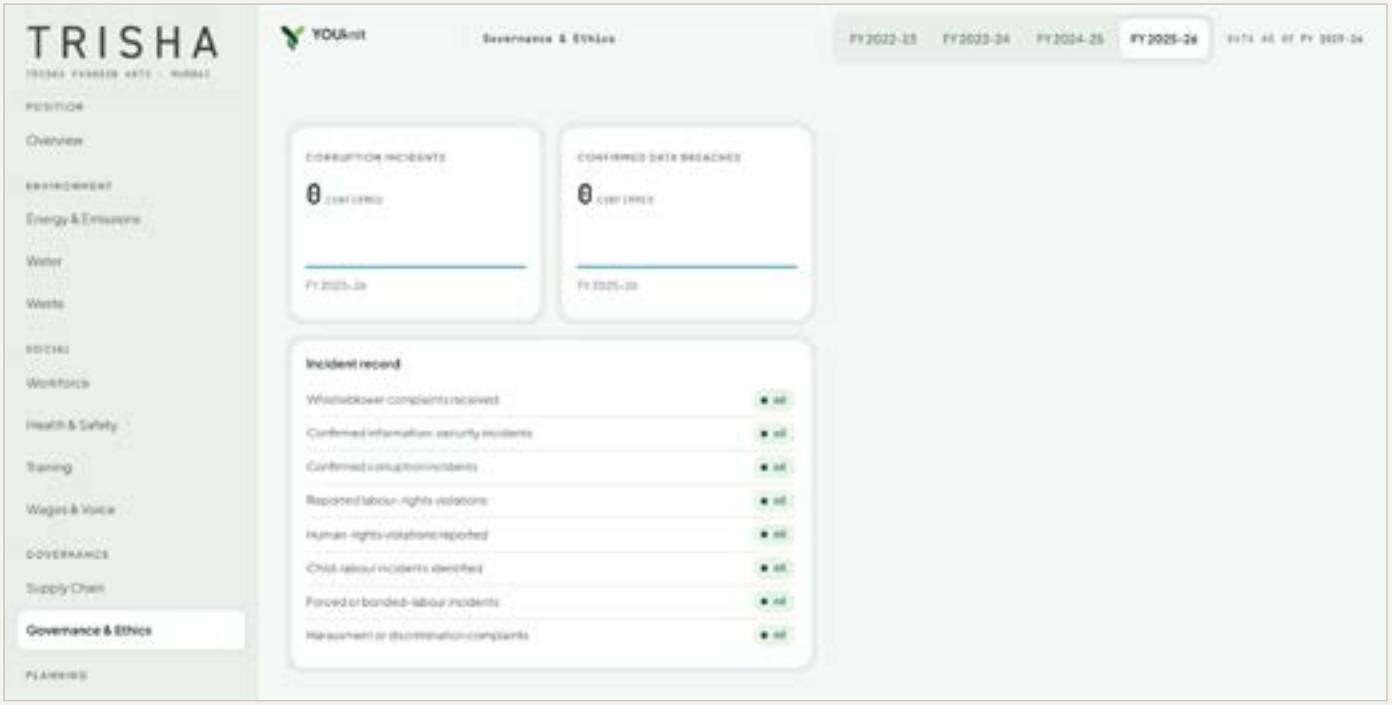
The customer's design material is the most sensitive information we hold. We receive design work, interpret it and digitise it for embroidery. The Information Security and Data Retention Policy, TFA/ISDR/001 at revision 2 issued on 4 February 2025, governs how client information and intellectual property are accessed, handled, retained and destroyed. Our information security management system is certified to ISO/IEC 27001:2022 by QRO. The personal data we hold is our workers' own, in the Form 7 health register, the wage and statutory registers and the Living Wages Survey of January 2026.

According to management representation, there were no information-security incidents in FY 2025-26, and the count was 0 in each of the four earlier years. Confirmed data breaches, each of which would be an information-security incident, were therefore 0. Substantiated complaints concerning breaches of customer privacy were 0, as confirmed by management representation. The Information Security and Data Retention Policy includes two targets: resolution of 100% of information-security incidents within 72 hours of discovery, and zero confirmed data breaches each year.

Governance and ethics on YOUknit. The Governance & Ethics screen on YOUknit (Figure 18) sets out the year's confirmed corruption incidents and confirmed data breaches. Its incident record lists incidents by kind, from whistleblower complaints to harassment or discrimination complaints. Its corruption, information-security, data-breach, child-labour and whistleblower counts rest on management representation (Table 21.14 and Section 16.2). Its labour-rights and human-rights rows rest on the complaint register for June 2025 to March 2026 (Table 21.14), and its harassment row on the POSH annual report for calendar 2025 (Table 21.13). Section 25.11 explains where these figures are held and how each traces to its record. Its FY 2025-26 figures are in Tables 21.13, 21.14 and 23.2 and in Section 16.2.

Figure 18

YOUknit, Governance & Ethics screen, FY 2025-26



16.4 Compliance and regulatory standing (GRI 2-27)

The factory licence in Form 4 covers Unit No. 2/3, 4, 5, 6 and 1A at C.S. No. 708, Jetha Compound, under NIC 14101 and permanent serial 09819, for a maximum of 500 workers. The Maharashtra Pollution Control Board's Consent to Operate, issued on our intimation of 17 December 2025, places the site in the White category for readymade garments, hand embroidery and made-ups at 18,000 pieces a month. According to the company's return, we received no fines or penalties in any of the four years reported.

16.5 Our policies

Fifteen controlled documents govern how we work. Ten are policies in the TFA series at revision 2, issued on 23 January 2025 or 4 February 2025, and between them they carry the fifteen dated supplier commitments with named owners set out in Section 9. Four are policies in the older numbered series, covering remuneration, whistleblowing, grievance and freedom of association, each revised on 1 September 2025. The fifteenth is the Environment Management Procedure, TFA/ENVI/PL/29. Two of the fifteen are Whistleblower Policies, one in each series, and Table 16.1 lists both.

Table 16.1

Controlled documents in force during FY 2025-26, with number, issue date and revision

POLICY	DOCUMENT NUMBER	ISSUE DATE	REVISION
Environment Policy	TFA/ENV/001	23 Jan 2025	2
Labour and Human Rights Policy	TFA/LHR/001	23 Jan 2025	2
Child Labour Prevention Policy	TFA/CLP/001	23 Jan 2025	2
Diversity, Equity and Inclusion Policy	TFA/DEI/001	23 Jan 2025	2
Employee Health and Safety Policy	TFA/EHS/001	23 Jan 2025	2
Customer Health and Safety Policy	TFA/CHS/001	23 Jan 2025	2
Business Ethics Policy	TFA/ETH/001	4 Feb 2025	2
Information Security and Data Retention Policy	TFA/ISDR/001	4 Feb 2025	2
Sustainable Procurement Policy	TFA/SP/001	4 Feb 2025	2
Whistleblower Policy (current series)	TFA/SP/001	4 Feb 2025	2
Whistleblower Policy (earlier series)	TFA/WB/PL/08	No issue date on the document; revised 1 Sep 2025	01
Grievance Policy	TFA/GRI/PL/11	1 Feb 2022, revised 1 Sep 2025	0.1
Remuneration Policy	TFA/REM/PL/45	1 Feb 2022, revised 1 Sep 2025	0.1
Freedom of Association Policy	TFA/FOA/PL/27	1 Feb 2022, revised 1 Sep 2025	0.1
Environment Management Procedure	TFA/ENVI/PL/29	1 Feb 2022, revised 1 Sep 2025	0.1

Boundary: controlled documents in force at the licensed site during FY 2025-26, at the revision shown. The Whistleblower Policy of 4 February 2025 carries document number TFA/SP/001 on its own cover, the same number as the Sustainable Procurement Policy.

17

Three stories

The surgeon certified all 297 workers examined fit, 391 people cleared the October drill and POSH complaints were nil.

GRI 403, 406 | NGRBC Principles 3 and 5

Three pieces of work in FY 2025-26 are documented from start to finish in our own registers: the health examinations of January 2026, the POSH awareness programmes and two evacuation drills.



Picture 17

17.1 The January 2026 health examinations

The certifying surgeon examined 297 workers at the site on 20, 21 and 24 January 2026 and certified every one fit, with no suspension entered.

The examinations opened a Form 7 health register under Rule 18(7) of the Maharashtra Factories Rules for the period 20 January 2026 to 20 January 2027. Each entry records a worker number, sex, age, occupation and result, and the certifying surgeon countersigned the register.

In the register, 292 of the 297 entries record hand embroidery; five record supervisory, housekeeping or facility work. Every one of the 297 is 18 or over, by the register's age column.

17.2 The POSH awareness programmes

The POSH Internal Committee's annual report for calendar 2025 records nil complaints received and nil cases pending beyond 90 days at 31 December 2025. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 requires the committee to report each calendar year and places on it the duty of hearing complaints.

The POSH Internal Committee has nine members, including one external member who is an advocate. It met four times in calendar 2025, on 17 January, 17 April, 30 July and 10 October, and conducted an awareness programme at each meeting.

The annual report records 126 employees at the April programme, 75 at the July programme and 146 at the October programme, the three held during the reporting year. The Social Accountability Training Planner of 2 January 2026 sets a quarterly 30-minute session on the committee for all workers through 2026.

17.3 Two evacuation drills

At the full evacuation drill of 25 October 2025, 391 people evacuated, a head count of 391 of 391 on the drill form, which records everyone evacuated safely, with no injuries. We ran a second full drill on 5 January 2026, with a head count of 260 of 260, also recorded on an assessment form that checks the alarm, the fire panel, the corridors and the wardens' response.

Our licence covers five units, 2/3, 4, 5, 6 and 1A, in one compound, and the hazard assessment of 2 January 2026 records two exit stairs on an approved structure. Those stairs are the route from every floor to the assembly point. A four-hour fire-fighting session for four employees followed the second drill, on 23 January 2026, as returned by the company.

Figure 19

A surgeon examined 297 workers, three POSH programmes were held and two evacuation drills are documented.

One number per story, FY 2025-26

Workers examined at the health camp

297

The certifying surgeon examined them on 20, 21 and 24 January 2026 and certified each fit.

Form 7 health register

POSH awareness programmes

3

Held during the year, with 126, 75 and 146 present.

POSH annual report for calendar 2025

Documented evacuation drills

2

Dated 25 October 2025 and 5 January 2026, with head counts of 391 and 260.

Mock drill records

Each story told from its register: the number is what that register records.

Source: Form 7 health register, POSH annual report for calendar 2025, mock drill records.

18

SDG contribution

Our FY 2025-26 records support contributions to seven Sustainable Development Goals, led by decent work and good health.

UN SDGs 3, 5, 6, 8, 12, 13, 16 | NGRBC Principles 3, 5 and 6



Picture 18

Seven of the seventeen goals carry evidenced practice: 3, 5, 6, 8, 12, 13 and 16. Table 12.1 links our material topics to eleven, adding 1, 4, 7 and 10. Table 18.1 lists each goal with the target it serves and the FY 2025-26 record behind the practice named.

The strongest links are to decent work and good health. Under SDG 8, our uniform wage of INR 25,470 a month is 12.7% above the living wage benchmark of the January 2026 Living Wages Survey, derived as the ratio of the two, less one. It is 51.5% above the Zone I skilled minimum for readymade garments, and the Register of Accidents carries a nil entry for each of the twelve months. Under SDG 3, the certifying surgeon examined 297 workers in January 2026 and certified every one fit.

Under SDG 13, our Environment Policy sets a 30% cut in total energy use and a 25% cut in Scope 2 emissions by 2030, both measured from FY 2025-26. In FY 2025-26 the site used 338.49 MWh, from the BEST bills with two meter-months extrapolated, and Scope 2 was 240.33 tCO_2e at the Central Electricity Authority factor of 0.710 tCO_2e per MWh, location-based.

Figure 20

Our FY 2025-26 records evidence practice under seven Sustainable Development Goals.

Sustainable Development Goals and targets

3	5	6	8
Good health and well-being	Gender equality	Clean water and sanitation	Decent work and economic growth
Target 3.9	Target 5.5	Target 6.4	Target 8.8

12	13	16
Responsible consumption and production	Climate action	Peace, justice and strong institutions
Target 12.4, 12.5	Target 13.2	Target 16.5

One tile for each Sustainable Development Goal in Table 18.1, with the target the evidenced practice sits under. Goals without an evidenced practice are not listed.

Source: Table 18.1.

Table 18.1

The Sustainable Development Goals our evidenced practice serves

SUSTAINABLE DEVELOPMENT GOAL	TARGET	EVIDENCED PRACTICE AT TRISHA FASHION ARTS
SDG 3 Good health and well-being	3.9	Accredited air, noise and illumination testing within limits; a drinking water test that met the requirements of IS 10500 for twelve of the thirteen parameters reported; Form 7 health register with certifying surgeon examination recording every worker examined as fit
SDG 5 Gender equality	5.5	DEI Policy in force; the POSH Internal Committee returned nil complaints and held four awareness programmes in calendar 2025; the Form 10 maternity register records 0 maternity benefit requests for November 2025 to March 2026; every one of the 297 workers examined in January 2026 is recorded as male in the Form 7 health register
SDG 6 Clean water and sanitation	6.4	Domestic-only water use with no process abstraction; 4,240 KL withdrawn on the company's monthly return, set against the consent's domestic budget of 7,500 litres a day in the regulatory threshold table in Section 13; accredited drinking water testing
SDG 8 Decent work and economic growth	8.8	Uniform recorded wage 12.7% above the surveyed living wage benchmark and 51.5% above the skilled-grade minimum notified for readymade garments in Zone I; SA8000-certified labour system; nil accident register
SDG 12 Responsible consumption and production	12.4, 12.5	White category operation; 1.46 MT of non-hazardous waste on the company's monthly return for the year; one e-waste consignment manifested to an MPCB-authorised recycler
SDG 13 Climate action	13.2	No stationary combustion source on site and no vehicle fuel returned. Grid electricity of 338.49 MWh; Scope 2 of 240.33 tCO_2e at 0.710 tCO_2e per MWh (Central Electricity Authority CO_2 Baseline Database v21.0, Table B, location-based); Scope 3 of 538.44 tCO_2e across categories 1, 4, 5, 6, 7 and 9
SDG 16 Peace, justice and strong institutions	16.5	ISO 37001-certified anti-bribery management system; Business Ethics and Whistleblower policies in force

Boundary: evidenced practice at the licensed site at Jetha Compound, Mumbai, during FY 2025-26.

19

UN Global Compact

We map our FY 2025-26 practice to all ten UN Global Compact principles, without claiming signatory status.

UN Global Compact | NGRBC Principles 1, 3, 5 and 6

We use the UN Global Compact's Ten Principles as a frame for our practice, and Table 19.1 gives the record behind each. We are not a signatory and claim no membership.

On human rights, the Labour and Human Rights Policy TFA/LHR/001 and the Grievance Policy TFA/GRI/PL/11 set our commitments. The daily worker complaint register records no complaints from June 2025 through March 2026, and our SA 8000 stakeholder communication for 2025 records no charge sheets, suspensions, dismissals or warning notices for the calendar year.

The labour principles rest on our SA 8000:2014 certification, held during the reporting year from Ozone Sustainability

Management Systems, whose scope records contracted and outsourced processes as nil. The Freedom of Association Policy records that no workers' union is formed and worker representatives are chosen by free election. The Child Labour Prevention Policy requires age verification at recruitment. No child labour incidents were reported during FY 2025-26, as confirmed by management representation. No worker under the age of 18 was identified among the 297 workers examined, as recorded in the January 2026 Form 7 health register.



Picture 19

On the environment, our management system is certified to ISO 14001:2015 by Royal Impact Certification Ltd. LED lighting runs throughout the workshop, as the site's FY 2024-25 published report records, carried forward at the company's instruction. On anti-corruption, our management system is certified to ISO 37001:2016 by QRO. According to management representation, there were no confirmed corruption incidents in FY 2025-26, and the same report records 0 in each of the four earlier years.

Table 19.1

The Ten Principles and our evidenced practice

PRINCIPLE	EVIDENCED PRACTICE
1. Support and respect human rights	Wages above the surveyed living wage benchmark, certified working conditions, daily grievance register
2. No complicity in human rights abuses	SA8000 scope records contracted and outsourced processes as nil, so no production step leaves the audited site
3. Freedom of association and collective bargaining	Freedom of Association Policy in force, recording that no workers' union is formed and that worker representatives are selected through free elections, so collective bargaining coverage is 0%. Membership is documented for the POSH Internal Committee and the Health and Safety Committee
4. Elimination of forced labour	Contract-worker hours are nil on the company's return and the SA8000 certificate records contracted and outsourced processes as nil. The daily grievance register holds nil entries from June 2025 to March 2026
5. Abolition of child labour	Child Labour Prevention Policy requires age verification at recruitment. No child labour incidents were reported during FY 2025-26, as confirmed by management representation; all 297 workers examined in the January 2026 Form 7 health register are 18 or over
6. Elimination of employment discrimination	DEI Policy in force and a uniform wage of INR 25,470 a month across every worker in the January 2026 survey; nil POSH complaints for calendar 2025
7. Precautionary environmental approach	ISO 14001-certified system operating within a White-category consent

Table 19.1 continues on the next page

Table 19.1, continued

PRINCIPLE	EVIDENCED PRACTICE
8. Environmental responsibility initiatives	Manifested e-waste recycling to an authorised recycler; Environment Management Procedure revised September 2025
9. Environmentally friendly technologies	LED lighting throughout the workshop (FY 2024-25 published report)
10. Anti-corruption	ISO 37001:2016 anti-bribery management system certification by QRO was held during the reporting year. Confirmed corruption incidents: 0, as confirmed by management representation for FY 2025-26

Carried figures are from the site's FY 2024-25 published report (25.4).
Boundary: evidenced practice at the licensed site during FY 2025-26; the Principle 9 entry is carried from the site's FY 2024-25 published report.

20

GRI index and frameworks

The index locates every GRI disclosure we make and gives the reason for each one we omit.

GRI 1, 2-4, 2-5 | NGRBC Principles 1 to 9



Picture 20

We have prepared this report with reference to the GRI Standards 2021, using GRI 1: Foundation 2021 and no Sector Standard. The index gives the location of each disclosure we report and the reason for each omission.

20.1 GRI content index

Statement of use

Trisha Fashion Arts LLP has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.

Under GRI 2-4, electricity and Scope 2 start from FY 2025-26, the first year compiled from the BEST bills of the site's three meters, and earlier years are shown as published and are not restated. Where an FY 2025-26 record differs from a value in the FY 2024-25 report, this report prints the FY 2025-26 record. Under GRI 2-5, selected disclosures in this report are submitted for independent limited assurance under ISAE 3000 (Revised); the assurance provider's signed statement will be reproduced in Section 24 once signed.

Omissions

Every omission except GRI 2-21 and 201-1 is made under GRI 1 for information incomplete, with the method in Section 25. Data collection is the reason for 302-4, the 306-5 split by disposal operation, 308-1, 414-1, the number of active suppliers and 401-1. Methodology is the reason for 303-4 discharge volume and 303-5 consumption: the sewage norm and the consent's ratio give volumes too far apart to support either. For 403-9, the report does not disclose total hours worked or an injury rate calculated based on hours worked; hours are not compiled on a basis that supports a rate. GRI 2-21 and 201-1 are excluded because the report discloses no financial figure (Section 3.6).

Table 20.1

GRI content index, with the location of each disclosure or the reason for its omission

GRI STANDARD	DISCLOSURES	LOCATION OR REASON FOR OMISSION
GRI 2: General Disclosures 2021	2-1 to 2-4, 2-6	Sections 3 and 6; Table 21.17
GRI 2: General Disclosures 2021	2-5 External assurance	Section 24: submitted for independent limited assurance, ISAE 3000 (Revised)
GRI 2: General Disclosures 2021	2-25, 2-26 Grievance mechanisms and raising concerns	Section 15.5; Table 21.13
GRI 2: General Disclosures 2021	2-7 Employees	Section 15; Table 21.16
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	Section 15; Table 21.16
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Section 5
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Outside the scope of this report (Section 3)
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Section 4
GRI 2: General Disclosures 2021	2-23, 2-24 Policy commitments and embedding them	Sections 2 and 16; Table 16.1
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Section 16.4; Table 21.17
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Section 11
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	Section 15; Table 21.14
GRI 3: Material Topics 2021	3-1, 3-2, 3-3	Sections 12, 13.1 and 22.3; Tables 12.1, 12.2
GRI 201: Economic Performance 2016	201-1	Outside the scope of this report (Section 3)
GRI 202: Market Presence 2016	202-1	Section 15; Tables 21.12, 21.16
GRI 205: Anti-corruption 2016	205-1 to 205-3	Section 16.2; Tables 23.3, 21.17
GRI 302: Energy 2016	302-1, 302-3, 302-4	Section 14; Tables 21.1, 21.15. 302-4 omitted (Section 25)
GRI 303: Water and Effluents 2018	303-1 to 303-5	Section 14; Tables 21.3, 21.15. 303-4 volume and 303-5 omitted: information incomplete (Section 25)
GRI 305: Emissions 2016	305-1, 305-2, 305-4	Section 14; Tables 21.2, 21.15, 25.2
GRI 305: Emissions 2016	305-3 Scope 3	Section 14; Tables 14.1, 14.2, 21.15. Six categories; nine outside the inventory (Section 25)
GRI 305: Emissions 2016	305-7 Air quality	Section 14; Tables 21.8, 21.15
GRI 306: Waste 2020	306-1 to 306-5	Section 14; Tables 21.4, 21.15. 306-5 split by disposal operation omitted (Section 25)
GRI 308: Supplier Environmental Assessment 2016	308-1	Section 16.1; Table 21.17. Omitted: information incomplete (Section 25)
GRI 401: Employment 2016	401-1 to 401-3	Table 21.16. 401-1 omitted; 401-3 partial (Section 25)
GRI 403: Occupational Health and Safety 2018	403-1 to 403-10	Sections 14.5 and 15; Tables 21.8, 21.10, 21.11, 21.16. Hours worked and injury rates omitted (Section 25)

Table 20.1 continues on the next page

Table 20.1, continued

GRI STANDARD	DISCLOSURES	LOCATION OR REASON FOR OMISSION
GRI 404: Training and Education 2016	404-1, 404-3	Section 15.3; Tables 21.11, 21.16. 404-1 partial: OHS only (Section 25)
GRI 405: Diversity and Equal Opportunity 2016	405-1	Section 15; Tables 21.12 to 21.14, 21.16. No age-group split
GRI 405: Diversity and Equal Opportunity 2016	405-2	Section 15; Tables 21.12 to 21.14, 21.16
GRI 406: Non-discrimination 2016	406-1	Section 15; Tables 21.12 to 21.14, 21.16
GRI 407: Freedom of Association 2016	407-1	Section 15; Tables 21.12 to 21.14, 21.16
GRI 408: Child Labor 2016	408-1	Section 15; Tables 21.12 to 21.14, 21.16
GRI 409: Forced or Compulsory Labor 2016	409-1	Section 15; Tables 21.12 to 21.14, 21.16
GRI 412: Human Rights Assessment 2016	412-1	Section 15.8; Table 21.16
GRI 413: Local Communities 2016	413-1	Section 15.9; Table 21.16
GRI 414: Supplier Social Assessment 2016	414-1	Section 16.1; Table 21.17. Omitted: information incomplete (Section 25)
GRI 415: Public Policy 2016	415-1	Table 21.17
GRI 418: Customer Privacy 2016	418-1	Section 16.3; Table 21.17

20.2 How this report aligns with other frameworks

Table 20.2

Other frameworks: how far this report reaches and what limits it

FRAMEWORK	HOW FAR THIS REPORT REACHES	WHAT LIMITS IT
GRI Standards 2021	Prepared with reference to. Section 20 indexes every disclosure made and every one omitted, with the reason against each	Supplier screening, hires and turnover, water consumption, hours worked and injury rates are GRI omissions (Section 25); financial disclosures are outside the scope of this report (Section 3)
UN Sustainable Development Goals	Seven goals mapped to evidenced practice in Section 18	Contribution is described in words, with the figures in Sections 14 and 15
UN Global Compact, Ten Principles	All ten addressed in Section 19	The company is not a signatory and files no Communication on Progress
TCFD	Governance (Section 5) described. No stationary combustion source on site on the Consent to Operate and no vehicle fuel returned; Scope 2 240.33 tCO_2e, location-based; Scope 3 538.44 tCO_2e, six categories	Strategy, scenario analysis and financial effects sit outside the scope of this report (Section 3)
IFRS S1 and S2 (ISSB)	Not applied. Governance, the Scope 1 position (no stationary combustion source on site; no vehicle fuel returned), a location-based Scope 2 and six Scope 3 categories would sit within an S2 disclosure	S2 requires the full Scope 3 inventory, industry metrics and financial effects; financial figures are outside the scope of this report
SASB, Apparel, Accessories and Footwear	Not applied. Energy and water data exist for the physical operation	The standard's metrics are supply-chain and revenue-normalised; supplier screening is a GRI omission and financial figures are outside the scope of this report
BRSR and the NGRBC principles	Not applicable: the company is not a listed entity. Much of the underlying content would map to Principles 3, 5, 6 and 9	BRSR employee tables require a workforce split by category and gender; the carried 495 is a single total

Table 20.2 continues on the next page

Table 20.2, continued

FRAMEWORK	HOW FAR THIS REPORT REACHES	WHAT LIMITS IT
SA 8000:2014	Held during the reporting year, certified by Ozone Sustainability Management Systems (Section 22); labour disclosures in Section 15 speak to it	The certified scope records contracted and outsourced processes as nil, so the labour boundary is the site
ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000	All six held during the reporting year; standard and certifying body in Section 22	Certification is the disclosure made for each system; quality performance rates sit with the customer relationship
UN Guiding Principles on Business and Human Rights	A policy framework exists and the SA 8000 scope records contracted and outsourced processes as nil, so the labour boundary is the site	Human rights due diligence operates through the SA 8000 system and the grievance channels

TCFD and IFRS S2 ask for the financial effects of climate-related risks, which sit outside the scope of this report. Against their other pillars we report our governance structure, no stationary combustion source on site with no vehicle fuel returned, and a location-based Scope 2 of 240.33 tCO_2e. Scope 2 is derived from 338.49 MWh on the BEST bills of the site's three meters, two meter-months extrapolated, at 0.710 tCO_2e per MWh. Scope 3 is 538.44 tCO_2e across six categories, and Section 25 places the other nine.

We are not a signatory to the UN Global Compact and imply no membership. Section 19 maps our practice to its ten principles.

21

Data pack

Seventeen tables carry the environmental, social and GRI data for FY 2025-26 and the three years before it.

GRI 2, 202, 302 to 306, 403 to 409 | NGRBC Principles 3, 5 and 6



Picture 21

This section carries the environmental, social and GRI data for FY 2025-26 and the three years before it, first by subject and then by GRI disclosure. Each table names the record behind its rows.

How to read the tables

Figures carried forward at the company's instruction from the site's published FY 2024-25 report are listed in 25.4, and 25.5 sets out how figures were derived by a stated formula or extrapolated by a stated method. Per-worker figures divide by the workforce of 478, 481, 495 and 495 for FY 2022-23 to FY 2025-26.

21.1 Environmental data

Grid electricity is 338.49 MWh, extrapolated from 34 of 36 billed meter-months on the site's three BEST meters: 313,090 kWh billed and 25,398 kWh extrapolated. Solar generation is 0, the company's return records no on-site fuel, and the Consent to Operate records no generator or boiler.

Table 21.1

Energy consumption, FY 2022-23 to FY 2025-26 (GRI 302-1, 302-3)

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Grid electricity (kWh)	105,690	110,240	107,500	338,488
Of which billed, three BEST meters (kWh)	n/c	n/c	n/c	313,090
Of which extrapolated, two meter-months (kWh)	n/c	n/c	n/c	25,398
Grid electricity (MWh)	105.69	110.24	107.5	338.49
Grid electricity (GJ)	380.48	396.87	387	1,218.56
Solar generation (kWh)	0	0	0	0
On-site fuels: diesel, LPG, PNG, coal	None used	None used	None used	None used
Renewable share of electricity	0%	0%	0%	0%
Grid electricity, share of energy consumed	100%	100%	100%	100%
Per worker (kWh)	221.1 kWh	229.2 kWh	217.2 kWh	683.8 kWh
Per worker (GJ)	0.80 GJ	0.83 GJ	0.78 GJ	2.46 GJ

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: grid electricity through the three BEST meters serving the licensed site, FY 2025-26, with earlier years as published in the FY 2024-25 report; solar, on-site fuel, renewable share and grid share cover all four years. n/c: not comparable. FY 2025-26 is the first year compiled from the site's BEST bills; earlier years are not restated. Electricity is reported on a billing basis: the monthly BEST bills issued from April 2025 to March 2026, each of which bills the preceding month's consumption.

Scope 2 applies 0.710 tCO_2e per MWh, the Central Electricity Authority v21.0 Table B factor, location-based. Scope 1 has no stationary source (Section 14). Scope 3 adds purchased water and waste, at UK Government 2025 factors, to the seven lines carried from the site's FY 2024-25 published report, and Table 14.1 sets out each line by category.

Table 21.2

Greenhouse gas emissions, FY 2022-23 to FY 2025-26 (GRI 305-1 to 305-4)

SCOPE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Scope 1, direct (tCO_2e)	0	0	0	0
Purchased grid electricity (MWh), the Scope 2 activity data	105.69	110.24	107.5	338.49
Scope 2, location-based (tCO_2e)	83.92 tCO_2e	87.53 tCO_2e	85.36 tCO_2e	240.33 tCO_2e
Scope 3, category 1, purchased water supply (tCO_2e)	0.62 tCO_2e	0.80 tCO_2e	0.73 tCO_2e	0.81 tCO_2e
Scope 3, category 5, waste generated in operations (tCO_2e)	1.09 tCO_2e	0.65 tCO_2e	0.84 tCO_2e	0.64 tCO_2e

Table 21.2 continues on the next page

Table 21.2, continued

SCOPE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Scope 3, water supply and waste (tCO_2e)	1.72 tCO_2e	1.46 tCO_2e	1.57 tCO_2e	1.45 tCO_2e
Scope 3, total (tCO_2e)	591.87 tCO_2e	551.24 tCO_2e	539.56 tCO_2e	538.44 tCO_2e
Total, Scopes 1 and 2 (tCO_2e)	83.92 tCO_2e	87.53 tCO_2e	85.36 tCO_2e	240.33 tCO_2e
Total, Scopes 1, 2 and 3 (tCO_2e)	675.79 tCO_2e	638.77 tCO_2e	624.92 tCO_2e	778.77 tCO_2e
Per worker, Scopes 1 and 2 (tCO_2e)	0.18 tCO_2e	0.18 tCO_2e	0.17 tCO_2e	0.49 tCO_2e
Per worker, Scopes 1, 2 and 3 (tCO_2e)	1.41 tCO_2e	1.33 tCO_2e	1.26 tCO_2e	1.57 tCO_2e

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site, FY 2022-23 to FY 2025-26; FY 2025-26 Scope 2 is compiled from the site's BEST bills, and earlier-year Scope 2 and the seven Scope 3 lines of Table 14.1 are as published in the FY 2024-25 report and are not restated. Scope 1: no stationary combustion source on site and no vehicle fuel returned.

Municipal withdrawal is as returned for the site, and other sources and reuse are 0 on the return in every year; for FY 2025-26 the Consent to Operate also names the municipal supply as the only source and records no treatment plant.

Table 21.3

Water withdrawal, reuse and discharge, FY 2022-23 to FY 2025-26 (GRI 303-3 to 303-5)

PARAMETER	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Withdrawal, municipal supply (KL)	3,258	4,208	3,796	4,240
Withdrawal, groundwater (KL)	0	0	0	0
Rainwater harvested (KL)	0	0	0	0
Tanker water purchased (KL)	0	0	0	0
Water recycled or reused on site (KL)	0	0	0	0
Water recycled or reused, share of withdrawal	0%	0%	0%	0%
Per worker (KL)	6.82 KL	8.75 KL	7.67 KL	8.57 KL
Per worker per day (litres)	18.7	23.9	21.0	23.5

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: municipal supply to the licensed site, FY 2022-23 to FY 2025-26, on the company's monthly return; discharge terms are those of the MPCB Consent to Operate. Discharge: domestic sewage to the MCGM sewer, consented at 500 litres a day.

Waste by stream and e-waste are as returned by the company, and process hazardous waste is nil on the Consent to Operate. The diversion rate counts only e-waste, the one stream with a recycler's record.

Table 21.4

Waste generated and diverted, FY 2022-23 to FY 2025-26 (GRI 306-3 to 306-5)

PARAMETER	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Total non-hazardous waste (MT)	2.25	1.55	2.41	1.46
Fabric and cutting waste (MT)	1.84	0.94	0.91	0.87
Plastic waste (MT)	0.06	0.26	0.77	0.19
General office and canteen waste (MT)	0.34	0.35	0.73	0.40
Cardboard and packaging waste (MT)	0	0	0	0
Process hazardous waste (MT)	0	0	0	0
E-waste to an authorised recycler (kg)	22	7	9	13
Per worker (kg)	4.7 kg	3.2 kg	4.9 kg	2.9 kg
Diversion rate, recycled e-waste as a share of all waste	0.97%	0.45%	0.37%	0.88%
Directed to disposal, share of all waste	99.03%	99.55%	99.63%	99.12%

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: waste generated at the licensed site, FY 2022-23 to FY 2025-26, on the company's monthly return; process hazardous waste is nil on the return in every year and, for FY 2025-26, on the Consent to Operate; the diversion rate counts only e-waste handed to an authorised recycler, and the disposal share is its remainder.

Table 21.5

Grid electricity by bill month, FY 2025-26, kWh

GRID ELECTRICITY, KWH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	YEAR
FY 2025-26	25,077	31,082	22,950	18,330	53,701	27,351	29,787	24,443	21,635	23,159	28,620	32,353	338,488

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the three BEST meters serving the licensed site, by bill month, April 2025 to March 2026; February and March include meter T190707's two extrapolated months, 12,699 kWh each, its own mean over ten billed months; 313,090 kWh billed plus 25,398 kWh extrapolated.

Table 21.6

Municipal water by month, FY 2022-23 to FY 2025-26, KL

MUNICIPAL WATER, KL	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	YEAR
FY 2022-23	320	255	356	122	423	320	150	233	355	319	266	139	3,258
FY 2023-24	120	210	530	366	350	320	420	452	237	480	525	198	4,208
FY 2024-25	351	363	232	200	411	456	420	110	299	250	350	354	3,796
FY 2025-26	479	293	299	254	423	455	421	366	395	215	230	410	4,240

Boundary: municipal supply to the licensed site, April 2022 to March 2026, on the company's monthly return.

Table 21.7

Waste by stream and month, FY 2025-26, MT

WASTE BY STREAM, FY 2025-26, MT	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	YEAR
Fabric and cutting	0.21	0.02	0.08	0.23	0.05	0.08	0.01	0.09	0.01	0.07	0.01	0.01	0.87
Plastic	0.04	0.00	0.02	0.03	0.01	0.00	0.01	0.02	0.03	0.01	0.00	0.02	0.19
General and canteen	0.05	0.04	0.05	0.01	0.04	0.02	0.01	0.04	0.03	0.08	0.01	0.02	0.40
Cardboard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Boundary: waste generated at the licensed site, April 2025 to March 2026, by stream on the company's monthly return.

Enviro Analysts and Engineers Pvt. Ltd., NABET and NABL accredited, sampled on 21 August and 3 November 2025, and every result is within its limit.

Table 21.8

Ambient air, noise and illumination, two rounds in FY 2025-26 (GRI 305-7, 403-7)

PARAMETER	RESULT	LIMIT	DATE SAMPLED	CERTIFICATE
PM10 (µg/m³)	40.92	100 (NAAQS)	21 Aug 2025	EAEPL/A/08/25/01803
PM2.5 (µg/m³)	26.21	60 (NAAQS)	21 Aug 2025	EAEPL/A/08/25/01803
SO_2 (µg/m³)	7.67	80 (NAAQS)	21 Aug 2025	EAEPL/A/08/25/01803
NO_2 (µg/m³)	11.70	80 (NAAQS)	21 Aug 2025	EAEPL/A/08/25/01803
PM10 (µg/m³)	39.18	100 (NAAQS)	3 Nov 2025	EAEPL/A/11/25/02321
PM2.5 (µg/m³)	24.97	60 (NAAQS)	3 Nov 2025	EAEPL/A/11/25/02321
SO_2 (µg/m³)	7.72	80 (NAAQS)	3 Nov 2025	EAEPL/A/11/25/02321
NO_2 (µg/m³)	11.26	80 (NAAQS)	3 Nov 2025	EAEPL/A/11/25/02321
Noise, daytime (dB(A) Leq), near working area	63.6	75 (CPCB day)	21 Aug 2025	EAEPL/N/08/25/01804
Noise, daytime (dB(A) Leq), near main gate	53.8	75 (CPCB day)	3 Nov 2025	EAEPL/N/11/25/02322
Illumination, near working area (lux)	400.4	300 to 500 (IS 3646 Part 1)	21 Aug 2025	EAEPL/IL/08/25/01804A

Boundary: two monitoring rounds at the licensed site, on 21 August 2025 near the working area and on 3 November 2025 near the main gate.

Water quality was tested by Spectro SSA Labs Private Limited (Eurofins), a NABL-accredited laboratory, using one sample collected during the reporting year. The drinking water test met the requirements for twelve of the thirteen parameters reported; residual free chlorine was below the limit of quantification, and its limit applies only when water is chlorinated.

Table 21.9

Drinking water quality against IS 10500:2012

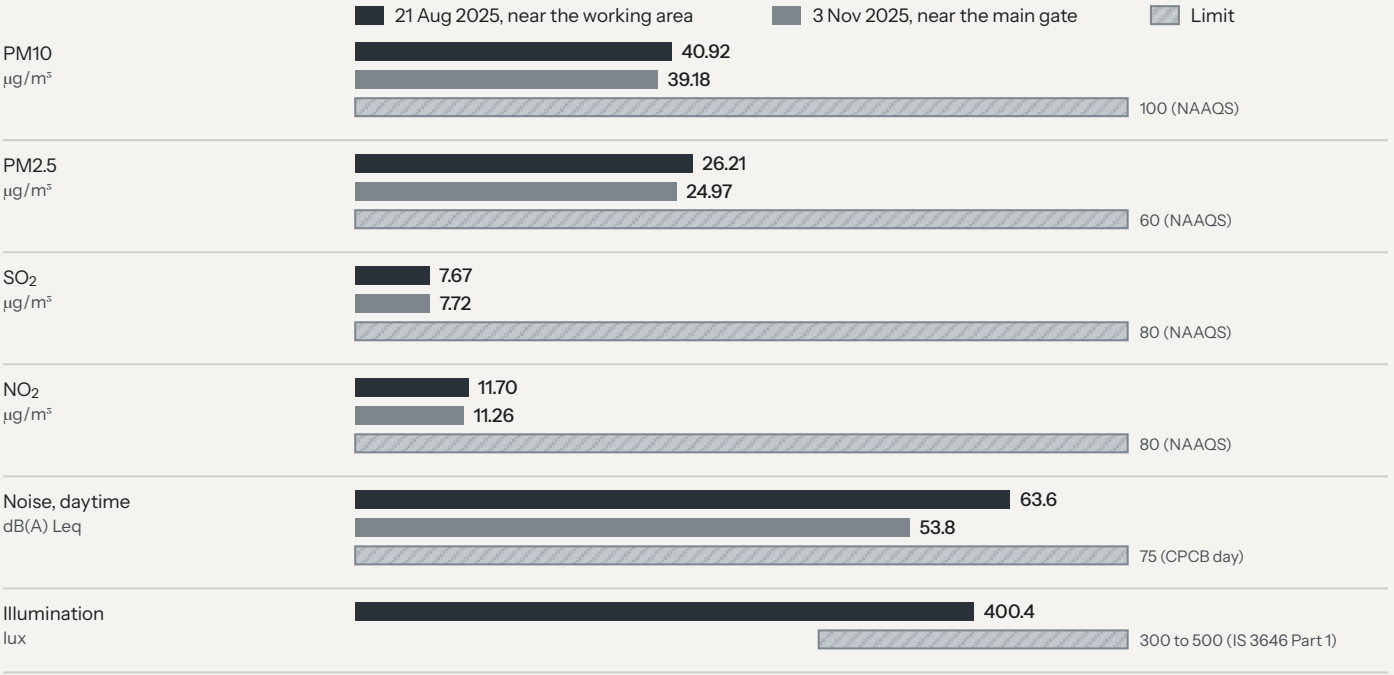
PARAMETER	RESULT	ACCEPTABLE LIMIT (IS 10500:2012)	CONFORMS
pH at 25 degrees C	6.52	6.5 to 8.5	Yes
Turbidity	0.62 NTU	1 NTU	Yes
Total dissolved solids at 180 degrees C	70.0 mg/L	500 mg/L	Yes
Total hardness as $CaCO_3$	39.0 mg/L	200 mg/L	Yes
Chloride as Cl	12.0 mg/L	250 mg/L	Yes
Iron as Fe	Below limit of quantification	0.3 mg/L	Yes
Fluoride as F	Below limit of quantification	1.0 mg/L	Yes
Colour	Below limit of quantification	5 CU	Yes
Odour	Agreeable	Agreeable	Yes
Taste	Agreeable	Agreeable	Yes
Total coliform bacteria per 100 ml	Not detected	Shall not be detectable	Yes
E. coli per 100 ml	Not detected	Shall not be detectable	Yes
Residual free chlorine	Below limit of quantification	0.2 mg/L minimum when chlorinated	Limit applies only when chlorinated

Boundary: one drinking water sample from the licensed site, tested during FY 2025-26 under Spectro SSA Labs report M260204020.

Figure 21

Every air, noise and illumination result on the 2025 certificates sat within its stated limit.

Air µg/m³, noise dB(A) Leq, illumination lux, 2025 monitoring rounds



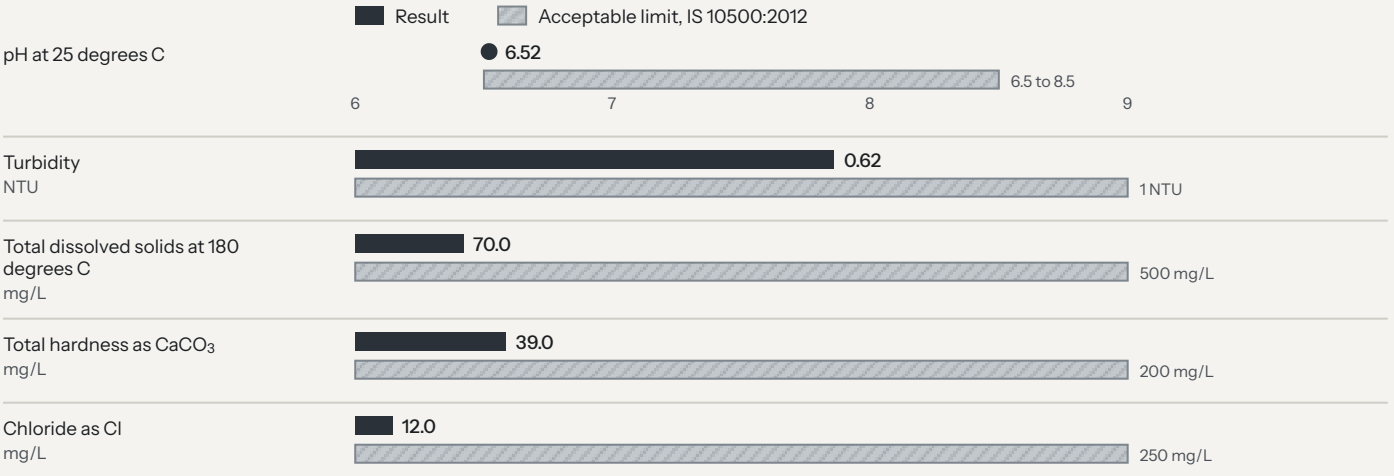
Each parameter runs to its own limit, so no two groups share a scale. The illumination limit is a band, so its hatch starts where the band does.

Source: Table 21.8.

Figure 22

Drinking water met IS 10500:2012 on twelve of thirteen parameters; residual free chlorine was below the limit of quantification.

Drinking water, result against the IS 10500:2012 acceptable limit



Each result against its acceptable limit, hatched. pH is read on its own scale of 6 to 9 against the 6.5 to 8.5 band. Parameters the laboratory reports in words stay in the table.

Source: Table 21.9.

21.2 Social data

Counts are as returned by the company, and high-consequence injuries and process safety incidents for FY 2025-26 rest on the twelve stamped nil months of the Register of Accidents, earlier years on the published zeros (0).

Table 21.10

Occupational injuries and ill health, FY 2022-23 to FY 2025-26 (GRI 403-9, 403-10)

PARAMETER	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Fatalities from injury or ill health	0	0	0	0
High-consequence work-related injuries	0	0	0	0
Lost-time injuries	0	0	0	0
Restricted work cases	0	0	0	0
Recordable work-related injuries, excluding ill health	0	0	0	0
First-aid cases	1	0	0	2
Occupational ill-health cases	0	1	0	1
Near-misses reported	0	0	0	0
Process safety incidents	0	0	0	0
Days lost	0	0	0	0
Contractor fatalities and recordable injuries	0	0	0	0
Reportable accidents in the statutory register	0	0	0	0 in all 12 months
OHS fines and penalties (INR)	0	0	0	0

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: all workers at the licensed site, FY 2022-23 to FY 2025-26; high-consequence injuries, reportable accidents and process safety incidents for the three earlier years are carried from the site's FY 2024-25 published report, and FY 2025-26 rests on the Register of Accidents; recordable injuries are derived from the returned injury categories.

Training hours, drills, first-aiders and committee coverage are as returned by the company, beside the drill records of 25 October 2025 and 5 January 2026 and the Health and Safety Committee minutes of 19 January 2026.

Table 21.11

Safety systems and training, FY 2022-23 to FY 2025-26 (GRI 403, 404)

PARAMETER	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Reported OHS training hours	48	64	85	96
Emergency drills (company return)	4	4	4	4
Trained first-aiders available	2	4	4	4

Table 21.11 continues on the next page

Table 21.11, continued

PARAMETER	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Safety committees	1	1	1	1; met on 19 January 2026 (minutes)
Employees covered by the safety committee (%)	100%	95%	100%	100%

Boundary: the licensed site, FY 2022-23 to FY 2025-26, on the company's return; the FY 2025-26 column adds the dated drill records and committee minutes.

The Living Wages Survey of January 2026 covers 30 workers, against the Maharashtra minimum wage schedule for 1 January to 30 June 2026.

Table 21.12

Wages against the living wage benchmark and statutory minimums (GRI 202-1, 405-2)

PARAMETER	VALUE	SOURCE
Standard worker wage as recorded in the survey	INR 25,470 per month	Living Wages Survey, January 2026 (column headed Salary)
Workers covered by the survey	30	Living Wages Survey, January 2026
Average household size of surveyed workers	4.3	Living Wages Survey, January 2026
Average monthly household expenditure	INR 20,538.34	Living Wages Survey, January 2026
Discretionary margin applied	10%	Living Wages Survey, January 2026
Living wage benchmark	INR 22,592.17 per month	Living Wages Survey, January 2026
Margin of paid wage above the benchmark	12.7%	Derived: 25,470 / 22,592.17, less one
Surveyed workers at or above the sample-average benchmark	30 of 30	Living Wages Survey, January 2026
Surveyed households at or above their own benchmark on the same method	29 of 30	Derived from the survey rows: each household's recorded expenditure x 1.10 against INR 25,470; one household benchmark of INR 25,850
Statutory minimum, readymade garments, Zone I, unskilled	INR 15,607 per month	Maharashtra minimum wage schedule, 1 Jan to 30 Jun 2026
Statutory minimum, readymade garments, Zone I, semi-skilled	INR 16,107 per month	Maharashtra minimum wage schedule, 1 Jan to 30 Jun 2026
Statutory minimum, readymade garments, Zone I, skilled	INR 16,807 per month	Maharashtra minimum wage schedule, 1 Jan to 30 Jun 2026
Margin of paid wage above the Zone I skilled rate	51.5%	Derived: 25,470 / 16,807, less one; one wage across all grades
Margin of paid wage above the Zone I unskilled rate	63.2%	Derived: 25,470 / 15,607, less one
Workers paid at or above the Zone I skilled minimum	100%	Extrapolated from the 30 surveyed, each at INR 25,470 a month
Workers paid at or above the living wage benchmark	100%	Extrapolated from 30 of 30 surveyed, sample-average benchmark
Workers paid below the living wage benchmark	0%	Extrapolated from 30 of 30 surveyed, sample-average benchmark

Table 21.12 continues on the next page

Table 21.12, continued

PARAMETER	VALUE	SOURCE
Households at or above their own benchmark	96.7%	Extrapolated from 29 of 30 surveyed households
Living wage benchmark, annual equivalent	INR 271,106 a year	Derived: INR 22,592.17 x 12
Recorded wage, annual equivalent	INR 305,640 a year	Derived: INR 25,470 x 12, a rate conversion at the monthly rate recorded in January 2026
Wage payment date	Seventh of every month	SA8000 stakeholder communication, 2025
Fines or deductions imposed as punishment	0	SA8000 stakeholder communication, 2025
Gender pay gap	No gap arises: an all-male workforce on one uniform wage	Form 7 register; FY 2024-25 GRI 2-7 table; Living Wages Survey

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the 30 workers of the January 2026 Living Wages Survey against the Maharashtra Zone I readymade garments rates for 1 January to 30 June 2026; workforce shares extrapolate the 30 to all workers, annual equivalents multiply the monthly rates by twelve, and payment and deduction rows cover calendar 2025.

Figure 23

The recorded wage of INR 25,470 a month sits 12.7% above the living wage benchmark.

Monthly wage, INR, January 2026 survey



One ruler from zero. The statutory skilled minimum and the surveyed living wage benchmark are the two floors; the copper mark is the wage every surveyed worker is recorded at, and the brackets carry the margins the table states.

Source: Table 21.12.

Composition rests on the Form 7 health register of the 297 workers examined in January 2026, and the female share of 0% extrapolates that register to the workforce. POSH rows cover calendar 2025.

Table 21.13

Diversity, harassment and grievance, FY 2025-26 (GRI 405, 406)

PARAMETER	FY 2025-26	SOURCE
Female share of the workforce	0%	Extrapolated from the 297 workers examined (Form 7 register, January 2026)
Male share of the workforce	100%	Extrapolated from the 297 workers examined (Form 7 register, January 2026)

Table 21.13 continues on the next page

Table 21.13, continued

PARAMETER	FY 2025-26	SOURCE
Female share by role: senior executive, administrative, skilled and semi-skilled	0% in each	FY 2024-25 published report, GRI 405-1 female representation by role; Form 7 register
Retention rate of female employees	No rate arises: an all-male workforce	Form 7 register; FY 2024-25 GRI 2-7 table
Sanitation for women	Toilets and washrooms provided for both genders	SA 8000 stakeholder communication, 2025
Harassment complaints received	0 in calendar 2025; daily complaint register nil to March 2026	POSH annual report, calendar 2025; daily complaint register
Cases pending beyond 90 days at 31 Dec 2025	0	POSH annual report for calendar 2025
POSH Internal Committee members	9, including one external member who is an advocate	POSH annual report, calendar 2025
POSH awareness programmes	3 during the year: 126 (April), 75 (July) and 146 (October 2025) attendees	POSH annual report for calendar 2025
Complaints in the daily worker register	0 on every working day, June 2025 to March 2026	Daily complaint register
Suggestions received	0 on every check, October 2025 to March 2026	Suggestion box check log

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site; composition rests on the 297 workers examined in January 2026, with role shares carried from the site's FY 2024-25 published report, POSH rows cover calendar 2025, and the complaint and suggestion registers run to March 2026.

No child labour, corruption or information-security incidents were reported during FY 2025-26, as confirmed by management representation. The site's FY 2024-25 published report records zero incidents in each of the preceding four years (0). The January 2026 Form 7 health register records no worker under 18 among the 297 workers examined. The Freedom of Association Policy (TFA/FOA/PL/27) states that no workers' union has been formed, so collective bargaining coverage is 0%.

Table 21.14

Labour and human rights, FY 2025-26 (GRI 407, 408, 409)

PARAMETER	FY 2025-26	SOURCE
Child labour incidents	0	Management representation; FY 2024-25 published report, earlier years
Adolescent workers engaged	0 among the 297 workers examined	Form 7 health register, January 2026
Forced or bonded labour indicators	0	Company return; SA8000 certificate scope; daily grievance register
Reported labour rights violations	0, June 2025 to March 2026	Daily complaint register; POSH annual report, calendar 2025; FY 2024-25 published report, earlier years 0
Human rights violations reported	0, June 2025 to March 2026	Daily complaint register; POSH annual report, calendar 2025; FY 2024-25 published report, earlier years 0
Charge sheets issued, calendar 2025	0	SA8000 stakeholder communication, 2025

Table 21.14 continues on the next page

Table 21.14, continued

PARAMETER	FY 2025-26	SOURCE
Employees suspended, dismissed or terminated as punishment, calendar 2025	0	SA8000 stakeholder communication, 2025
Censure or warning notices issued, calendar 2025	0	SA8000 stakeholder communication, 2025
Outsourced or contracted production processes	Nil	SA8000 certificate scope
Collective bargaining coverage	0%: no workers' union is formed	Freedom of Association Policy TFA/FOA/PL/27, revision 0.1
Confirmed corruption or bribery incidents	0	Management representation; FY 2024-25 published report, earlier years
Employees acknowledging the ethics policies	100%	FY 2024-25 published report, ethics table
Information-security incidents	0	Management representation; FY 2024-25 published report, earlier years
Confirmed data breaches	0	Derived: a data breach is an information-security incident, 0 by management representation

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: own operations at the licensed site, FY 2025-26, with disciplinary rows for calendar 2025 and violation counts from the daily complaint register of June 2025 to March 2026; the ethics acknowledgement and the earlier-year nils are the site's FY 2024-25 published figures.

21.3 Data by GRI disclosure

Energy and emissions intensities divide by the workforce of 495.

Table 21.15

Environmental disclosures by GRI disclosure, FY 2025-26

GRI DISCLOSURE	FY 2025-26	BASIS
302-1 Energy consumption within the organisation	338.49 MWh (338,488 kWh; 1,218.56 GJ), all grid electricity	BEST bills, three meters; 34 of 36 meter-months billed
302-1 Fuel consumption	No stationary fuel: no boiler, generator or process source on the Consent to Operate; no vehicle fuel returned	Consent to Operate; company return marks vehicle fuel not applicable
302-3 Energy intensity	683.8 kWh (2.46 GJ) per worker	Derived: 338,488 kWh / 495 workers (FY 2024-25 published)
302-4 Reduction of energy consumption	The report does not disclose a reduction in energy consumption	GRI omission: no reduction is quantified, and earlier-year electricity is the published figure, not the bills (Section 25)
303-3 Water withdrawal	4,240 KL, all municipal supply	Company monthly return
303-4 Water discharge	Domestic sewage only, to the MCGM sewer	MPCB Consent to Operate; volume omitted (Section 25)
303-5 Water consumption	The report does not disclose water consumption	GRI omission: information incomplete (Section 25)
305-1 Direct (Scope 1) GHG emissions	0 tCO_2e: no stationary combustion source on site; no vehicle fuel returned	Consent to Operate; company return marks vehicle fuel not applicable
305-2 Energy indirect (Scope 2) GHG emissions	240.33 tCO_2e	Derived: 338.49 MWh x 0.710 tCO_2e/MWh (CEA v21.0, Table B)

Table 21.15 continues on the next page

Table 21.15, continued

GRI DISCLOSURE	FY 2025-26	BASIS
305-3 Other indirect (Scope 3) GHG emissions	538.44 tCO_2e across categories 1, 4, 5, 6, 7 and 9 (Table 14.1)	Seven lines carried; water supply and waste derived on DESNZ 2025 factors; nine categories outside the inventory (Section 25)
305-4 GHG emissions intensity	0.49 tCO_2e per worker, Scopes 1 and 2; 1.57 tCO_2e per worker, Scopes 1, 2 and 3	Derived: 240.33 and 778.77 tCO_2e / 495 workers (FY 2024-25 published)
305-7 Air quality	PM10 40.92 and 39.18; PM2.5 26.21 and 24.97; SO_2 7.67 and 7.72; NO_2 11.70 and 11.26 $\mu g/m^3$. All within NAAQS limits	EAEPL/A/08/25/01803 and EAEPL/A/11/25/02321, two locations
306-3 Waste generated	1.46 MT non-hazardous; 13 kg e-waste	Company monthly return
306-4 Waste diverted from disposal	13 kg e-waste recycled; diversion rate 0.88%	Company return; manifest MFS00/25/511; rate derived on all waste
306-5 Waste directed to disposal	1.46 MT non-hazardous, 99.12% of all waste generated	Company return; share derived as 100% less the diversion rate; split by disposal operation omitted (Section 25)

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site at Jetha Compound, Mumbai, FY 2025-26; per-worker intensities divide by the workforce of 495 carried from the site's FY 2024-25 published report.

The workforce comprises 495 permanent employees. The Form 7 health register records all 297 workers examined in January 2026 as male. The governing body is the partnership, with Abdur Rahim Khan as partner and signatory.

Table 21.16

Social disclosures by GRI disclosure, FY 2025-26

GRI DISCLOSURE	FY 2025-26	BASIS
2-7 Employees	495 employees, all permanent: 495 men and 0 women	FY 2024-25 published report, GRI 2-7 table (male permanent 495; female 0); Form 7 register, 297 examined, all male
2-8 Workers who are not employees	0	Company return: nil contract-worker hours; SA 8000 certificate scope
202-1 Ratios of standard entry wage against minimum wage	INR 25,470 a month against a Zone I skilled floor of INR 16,807, a margin of 51.5%	Living Wages Survey, January 2026; Maharashtra schedule, January to June 2026
401-1 New employee hires and turnover	The report does not disclose new employee hires or employee turnover	GRI omission: information incomplete (Section 25)
401-2 Benefits provided to full-time employees	Employees' State Insurance and Employees' Provident Fund coverage for all employees	SA 8000 stakeholder communication, 2025 (company statement)
401-3 Parental leave	0 maternity benefit requests, November 2025 to March 2026	Form 10 maternity benefit register
403-6 Promotion of worker health	100% of employees covered by the Employees' State Insurance scheme; 297 workers examined by the certifying surgeon, 20, 21 and 24 January 2026	SA 8000 stakeholder communication, 2025 (company statement); Form 7 register
403-8 Workers covered by an OHS management system	100%, 495 employees	FY 2024-25 published report, GRI 403-8 table; ISO 45001 certified scope Unit No. 2/5, 6, 7 (licence: 2/3, 4, 5, 6, 1A)

Table 21.16 continues on the next page

Table 21.16, continued

GRI DISCLOSURE	FY 2025-26	BASIS
403-8 Contract workers covered	0: no contract workers are engaged	Company return: nil contract-worker hours; SA 8000 certificate scope
403-9 Work-related injuries	Fatalities 0; high-consequence injuries 0; lost-time injuries 0; restricted work cases 0; first-aid cases 2; days lost 0	Company return; Register of Accidents, twelve monthly nil entries
403-9 Hours worked and injury rates	The report does not disclose total hours worked or an injury rate calculated based on hours worked.	GRI omission (Section 25)
403-10 Work-related ill health	1 occupational ill-health case	Company return, safety sheet
404-1 Average hours of training per year per employee	0.19 hours of OHS training per worker	Derived: 96 OHS training hours returned / 495 workers
404-1 Training sessions	Soft skills, 30 minutes, 59 signatures, 2 January 2026; fire-fighting, 4 hours, 4 attendees, 23 January 2026, as returned by the company	Soft skills: training record with attendance; fire-fighting: company training return, sheet 5
404-3 Regular performance and career development reviews	100% covered by the appraisal process and receiving annual feedback; 93% given an annual salary appraisal	FY 2024-25 published report, Employee Performance table (GRI 404)
405-1 Diversity of governance bodies and employees	Employees: 495, all permanent, all men; governing body: the partnership	FY 2024-25 published report; Form 7 register (297 male); Consent to Operate
405-2 Ratio of basic salary of women to men	No ratio arises: an all-male workforce on one uniform wage	Form 7 register; Living Wages Survey, January 2026
406-1 Incidents of discrimination	0	POSH annual report, calendar 2025; daily complaint register
407-1 Freedom of association and collective bargaining	No union formed; collective bargaining coverage 0%	Freedom of Association Policy TFA/FOA/PL/27
408-1 Child labour	0 child labour incidents; own operations only	Management representation; Form 7 register; FY 2024-25 published report
409-1 Forced or compulsory labour	0 indicators	Wage above both floors; SA 8000 scope nil; daily complaint register nil
412-1 Operations subject to human rights review	1 of 1 operations	SA 8000:2014, Ozone Sustainability Management Systems, held during the year; certified scope Unit No. 2/5, 6, 7 (licence: 2/3, 4, 5, 6, 1A)
413-1 Operations with local community engagement	One communication	SA 8000 letter to the Divisional Fire Officer, 5 January 2026

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: all workers at the licensed site, FY 2025-26; workforce, OHS coverage and performance review rows are carried from the site's FY 2024-25 published report, and benefit rows rest on the company's SA 8000 communication for 2025.

GRI 2-4 records that electricity and Scope 2 are compiled from the bills from FY 2025-26, with earlier years as published, and GRI 2-1 that the LLP reports the site's full year, with earlier years as returned for the site and values from the site's FY 2024-25 published report listed in 25.4. Financial disclosures are outside the scope of this report, so GRI 2-21 and 201-1 are excluded.

Table 21.17

Governance disclosures by GRI disclosure, FY 2025-26

GRI DISCLOSURE	FY 2025-26	BASIS
2-1 Organisational details	Trisha Fashion Arts LLP, LLPIN ACQ-0444, incorporated 23 July 2025. Single site at C.S. No. 708, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027. Reports the site's full year; earlier years as returned for the site, with values from the site's FY 2024-25 published report carried (25.4)	Certificate of Incorporation; factory licence 12190141010T-0856
2-2 Entities included	One. No subsidiary, joint venture or outsourced production	SA 8000 certificate scope: no outsourced processes
2-3 Reporting period and contact	1 April 2025 to 31 March 2026, annual; published May 2026. compliance@trishaembroideries.in	Sections 3 and 26; LLP incorporated 23 July 2025
2-4 Restatements	Electricity and Scope 2 are compiled from the BEST bills of the site's three meters from FY 2025-26; earlier years are shown as published in the FY 2024-25 report and are not restated. Carried figures are listed in 25.4	BEST bills; Section 25.6
2-5 External assurance	Submitted for independent limited assurance, ISAE 3000 (Revised)	Section 24
2-6 Activities, value chain and business relationships	Hand embroidery, checking and packing. Consented capacity 18,000 pieces a month. The company reports exclusive supply to one customer	MPCB Consent to Operate; scopes of the two QRO-certified systems
2-21 Annual total compensation ratio	Outside the scope of this report (Section 3)	Outside the scope of this report (Section 3): no financial figure is disclosed
2-27 Compliance with laws and regulations	0 fines or penalties in four years	Company return, sheet 4 row 31; company records
3-1 and 3-2 Material topics	Eleven topics, in three bands	Section 12; topics rated on severity and likelihood from the documents cited
205-1 Operations assessed for risks related to corruption	1 of 1 operations	ISO 37001:2016, QRO, held during the year; it requires a bribery risk assessment (clause 4.5); certified scope Unit No. 2/5, 6, 7 (licence: 2/3, 4, 5, 6, 1A)
205-2 Anti-corruption training	Training coverage 0%; Business Ethics Policy TFA/ETH/001 in force	Company training return; 2026 training planner, 24 topics
205-3 Confirmed incidents of corruption	0	Management representation; FY 2024-25 published report, earlier years
308-1 New suppliers screened on environmental criteria	The report does not disclose the share of new suppliers screened on environmental criteria	GRI omission: information incomplete (Section 25)
414-1 New suppliers screened on social criteria	The report does not disclose the share of new suppliers screened on social criteria	GRI omission: information incomplete (Section 25)

Table 21.17 continues on the next page

Table 21.17, continued

GRI DISCLOSURE	FY 2025-26	BASIS
415-1 Political contributions	0	Company records
418-1 Substantiated complaints on customer privacy	0	Management representation

Boundary: Trisha Fashion Arts LLP, a single entity with one site, FY 2025-26; financial disclosures are outside the scope of this report.

The site's FY 2024-25 published report also gives the three earlier years of the measures below (25.4).

Table 21.18

Further measures, FY 2022-23 to FY 2024-25

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25
Female retention rate (%)	0	0	0
Underrepresented groups in top management (%)	2	2	5
Given annual salary appraisal (%)	91	92	93
Ethics	2	2	2
Ergonomics (daily reinforcement)	182.5	182.5	182.5
Fire safety	4	4	4
First aid	2	2	2
Workplace health and safety	2	2	2
Employee code of conduct	2	2	2
Environment	2	2	2
Social-dialogue engagements conducted	26	24	28
Social-dialogue satisfaction index (out of 5)	4.1	4.6	4.5
Agreements implemented post-dialogue (%)	94	100	100
Average annual wage	261,000	265,500	261,840
Average wage, male	261,200	266,000	262,000
Medium-risk suppliers	5	6	5
Low-risk suppliers	12	12	13
Suppliers attending training (%)	45	82	100

Carried figures are from the site's FY 2024-25 published report (25.4).
Boundary: the site, FY 2022-23 to FY 2024-25; every figure as published in the site's FY 2024-25 report (25.4).

22

Certifications

Seven management-system certificates from four certifying bodies were held during the reporting year.

ISO and SA 8000 systems | NGRBC Principles 1, 3 and 6



Picture 22

Seven management-system certificates were held during the reporting year: quality, environment, occupational health and safety, information security, anti-bribery, supply chain security and social accountability. Table 22.1 names each standard and the body that certified it.

22.1 Management systems and certifying bodies

ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 were certified by Royal Impact Certification Ltd; ISO/IEC 27001:2022 and ISO 37001:2016 by QRO; ISO 28000:2022 by UK Certification & Inspection Limited; and SA 8000:2014 by Ozone Sustainability Management Systems.

22.2 Certified scope and site

The SA 8000 certificate records contracted and outsourced processes as nil. The certificates give the site as C.S. No. 708, Unit No. 2/5, 6, 7, while the factory licence gives Unit No. 2/3, 4, 5, 6 and 1A. This report uses the licensed description throughout, because the licence is the instrument that defines the premises.

22.3 Quality management

Product quality is one of our four Critical material topics in Section 12, because it underpins the one customer relationship on which the business rests. We manage it within our ISO 9001:2015 system, and checking and final inspection are named processes in the scopes of the two QRO-certified systems. Those scopes name design, CAD digitizing, hand embroidery, checking, final inspection, packing and dispatch (Section 10).

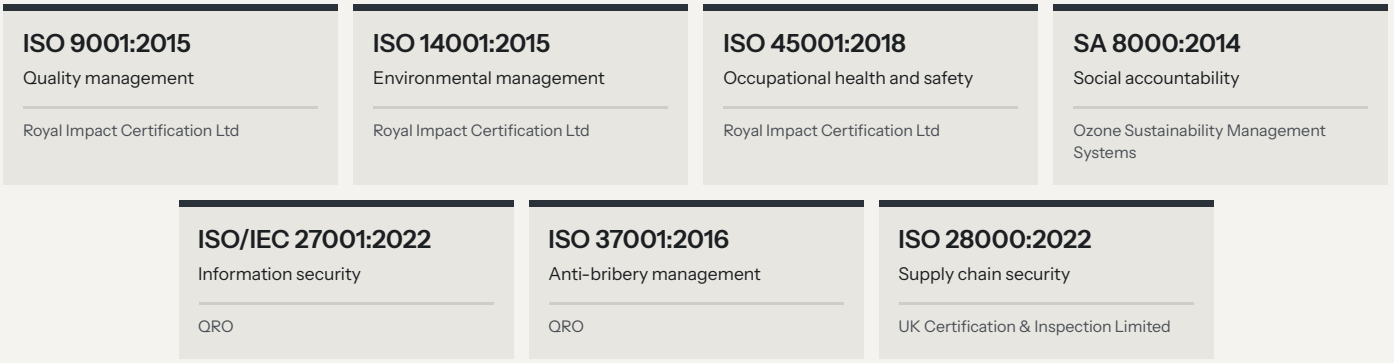
22.4 Where each system is reported

The practice each certified system covers is set out with its figures. Environment (ISO 14001) is reported in Section 14, occupational health and safety (ISO 45001) in Section 15.2 and information security (ISO/IEC 27001) in Section 16.3. Anti-bribery (ISO 37001) is reported in Section 16.2, supply chain security (ISO 28000) with our suppliers in Section 16.1, and social accountability (SA 8000) in Sections 15.5, 15.6 and 15.8. Quality (ISO 9001) is set out in Section 22.3.

Figure 24

Seven management-system certificates from four certifying bodies were held during the reporting year.

Certified management systems and certifying bodies



The management systems certified during the reporting year, by standard, each with its certifying body (Table 22.1).

Source: Table 22.1.

Table 22.1

Management-system certificates for FY 2025-26, by standard and certifying body

STANDARD	CERTIFYING BODY
ISO 9001:2015 Quality management	Royal Impact Certification Ltd
ISO 14001:2015 Environmental management	Royal Impact Certification Ltd
ISO 45001:2018 Occupational health and safety	Royal Impact Certification Ltd
SA 8000:2014 Social accountability	Ozone Sustainability Management Systems
ISO/IEC 27001:2022 Information security	QRO
ISO 37001:2016 Anti-bribery management	QRO
ISO 28000:2022 Supply chain security	UK Certification & Inspection Limited

Boundary: the seven management-system certificates held for the licensed site during FY 2025-26, by standard and certifying body.

The SA 8000 certificate records contracted and outsourced processes as nil.

23

Commitments to 2030

Our 2030 targets cut total energy use by 30% and Scope 2 emissions by 25%, measured from FY 2025-26.

GRI 3-3 | NGRBC Principles 3, 5 and 6



Picture 23

We set each target with a step due by FY 2026-27 and a position for 2030. Every target, the Environment Policy's energy and Scope 2 targets among them, takes FY 2025-26 as its baseline, so its position at 31 March 2026 is that baseline, as Tables 23.1 to 23.3 set out row by row.

23.1 Environment

Electricity and Scope 2

Our Environment Policy TFA/ENV/001 sets a 30% cut in total energy use and a 25% cut in Scope 2 emissions by 2030 from a 2024 baseline, and we carry the commitment to carbon neutrality by 2035. Neither the policy nor the FY 2024-25 report states a 2024 value on a basis comparable with the bills, so both targets are measured against FY 2025-26, the first year compiled from the site's BEST bills. In FY 2025-26 the site used 338.49 MWh of grid electricity from the BEST bills of its three meters, of which 313.09 MWh is billed and 25.40 MWh extrapolated at one meter's own ten-month mean. Scope 2 is 240.33 tCO_2e, derived at the Central Electricity Authority factor of 0.710 tCO_2e per MWh, location-based. By FY 2026-27 we will have monthly readings of all three meters filed with the data return, and we will adopt the current factor vintage, restating the series if it changes.

Scope 1 has no stationary source (Section 14), and we will keep the site free of stationary combustion. Scope 3 is 538.44 tCO_2e across categories 1, 4, 5, 6, 7 and 9: seven lines carried from the site's FY 2024-25 published report, and purchased water and waste derived with UK Government 2025 conversion factors. We will assemble activity data for materials, packaging and logistics by FY 2026-27 and disclose a full inventory by 2030.

Water

Municipal water withdrawn was 4,240 KL, as returned by the company, and by 2030 we will reduce absolute withdrawal against that baseline, starting with water bills and a reuse assessment in FY 2026-27. Average withdrawal of 11,616 litres a day was above the 7,500 litres a day the Consent to Operate states for domestic use, and we will align the consented quantity with actual use at the next renewal (Table 23.1).

Non-hazardous waste was 1.46 MT, as returned by the company, and 13 kg of recycled e-waste gives a diversion rate of 0.88% on all waste. By FY 2026-27 we will hold vendor recovery certificates for every stream and a manifested weight for every e-waste consignment, then publish a diversion rate for each stream by 2030.

During the reporting year, two ambient air monitoring rounds, two noise assessments, one illumination assessment and one drinking water test were conducted. At 31 March 2026, quarterly monitoring was scheduled for each parameter for FY 2026-27. The calendar holds to 2030.

Figure 25

All twenty-nine target lines start from the FY 2025-26 position, energy and Scope 2 included; forty-two commitments move it.

Position in FY 2025-26, commitments by FY 2026-27 and 2030

	Position, FY 2025-26	By FY 2026-27	By 2030
Environment			
Grid electricity	● 338.49 MWh	●	●
Scope 1 emissions	▬ 0 tCO_2e	○	○
Scope 2 emissions	● 240.33 tCO_2e	●	●
Scope 3 inventory	● 538.44 tCO_2e, categories 1, 4, 5, 6, 7 and 9	●	●
Municipal water	● 4,240 KL	●	●
Non-hazardous waste	● 1.46 MT	●	●
E-waste (company return)	● 13 kg	●	●
Monitoring calendar	● 2 air, 2 noise, 1 illumination, 1 water test	●	○
Per-worker intensities	● 683.8 kWh (2.46 GJ), 8.57 KL, 2.9 kg and 0.49 tCO_2e per worker	●	●
Consented domestic water quantity	● 7,500 litres a day consented	●	●
People			
Fatalities and lost-time injuries	▬ 0	○	○
First-aid and occupational ill-health cases	● 2 and 1	●	●
Reported OHS training hours	● 96	●	●
Trained first-aiders	● 4	○	○
Emergency drills (company return)	● 4	●	○
Safety committee meetings (minutes)	● 1, on 19 January 2026	●	○
Workers at or above the living wage benchmark	● 30 of 30 surveyed against the sample average	●	●
Women in the workforce	● 0%, extrapolated from the 297 workers examined	●	●
Harassment and discrimination complaints	▬ 0	○	○
Suggestion box and grievance record coverage	Complaint register 10 of 12 months and suggestion box 6 of 12 months	●	○
Headcount reconciliation	● 495, carried from the FY 2024-25 published report	●	○
Governance and data			
Certified management systems	● 7 held during the reporting year	○	○
Materiality validation record	Topic list scored for this report (Section 12)	●	●
Incident registers for corruption, ethics and information security	▭ 0 incidents, by management representation	●	●
Information-security incident resolution	▭ 0 incidents, by management representation	●	●
Anti-corruption training coverage (FY 2025-26 training return)	▬ 0%	●	●
Supplier ESG records	Commitments set in TFA/SP/001 (Table 9.1)	●	●
External assurance	Submitted for independent limited assurance, ISAE 3000 (Revised)	●	●
Public reporting	This report	○	●

● A figure on file ▬ A measured zero ▭ A nil by management representation ● A commitment that moves the position ○ A commitment to hold it

Every target line of Tables 23.1, 23.2 and 23.3 on one time line: where it stands in FY 2025-26, and whether each later commitment moves it or holds it.

Source: Tables 23.1, 23.2 and 23.3.

Table 23.1

Environment targets and the FY 2025-26 position against each

METRIC	FY 2025-26 BASELINE	NEAR-TERM, BY FY 2026-27	LONG-TERM, BY 2030 UNLESS STATED
Grid electricity	338.49 MWh	Monthly readings of all three meters filed with the data return	Total energy use down 30% against the FY 2025-26 baseline, the Environment Policy TFA/ENV/001 target
Scope 1 emissions	0 tCO_2e: no stationary combustion source on site (Consent to Operate); no vehicle fuel returned	No stationary combustion source maintained	No stationary combustion source maintained
Scope 2 emissions	240.33 tCO_2e	Factor updated to the current Central Electricity Authority vintage for FY 2026-27 and the series restated if it changes	Down 25% against the FY 2025-26 baseline, the Environment Policy TFA/ENV/001 target; carbon neutrality by 2035
Scope 3 inventory	538.44 tCO_2e, categories 1, 4, 5, 6, 7 and 9	Activity data assembled for materials, packaging and logistics	Full inventory disclosed
Municipal water	4,240 KL	Water bills filed with the data return; reuse feasibility assessed	Reduce absolute withdrawal against the 4,240 KL baseline
Non-hazardous waste	1.46 MT	Vendor recovery certificates obtained for every stream	Diversion rate published for every stream
E-waste	13 kg (company return); manifest MFS00/25/511	Every consignment manifested, with the weight recorded on the manifest	A manifested weight for the whole stream each year
Monitoring calendar	2 air, 2 noise, 1 illumination, 1 water test	Full quarterly calendar for each parameter	Sustained
Per-worker intensities	683.8 kWh (2.46 GJ), 8.57 KL, 2.9 kg and 0.49 tCO_2e per worker	Reconciled HR master list joined to the data set	Reported annually on the reconciled headcount
Consented domestic water quantity	7,500 litres a day consented; average withdrawal 11,616 litres a day	Consented quantity aligned with actual use at the next consent renewal	Withdrawal within the consented quantity

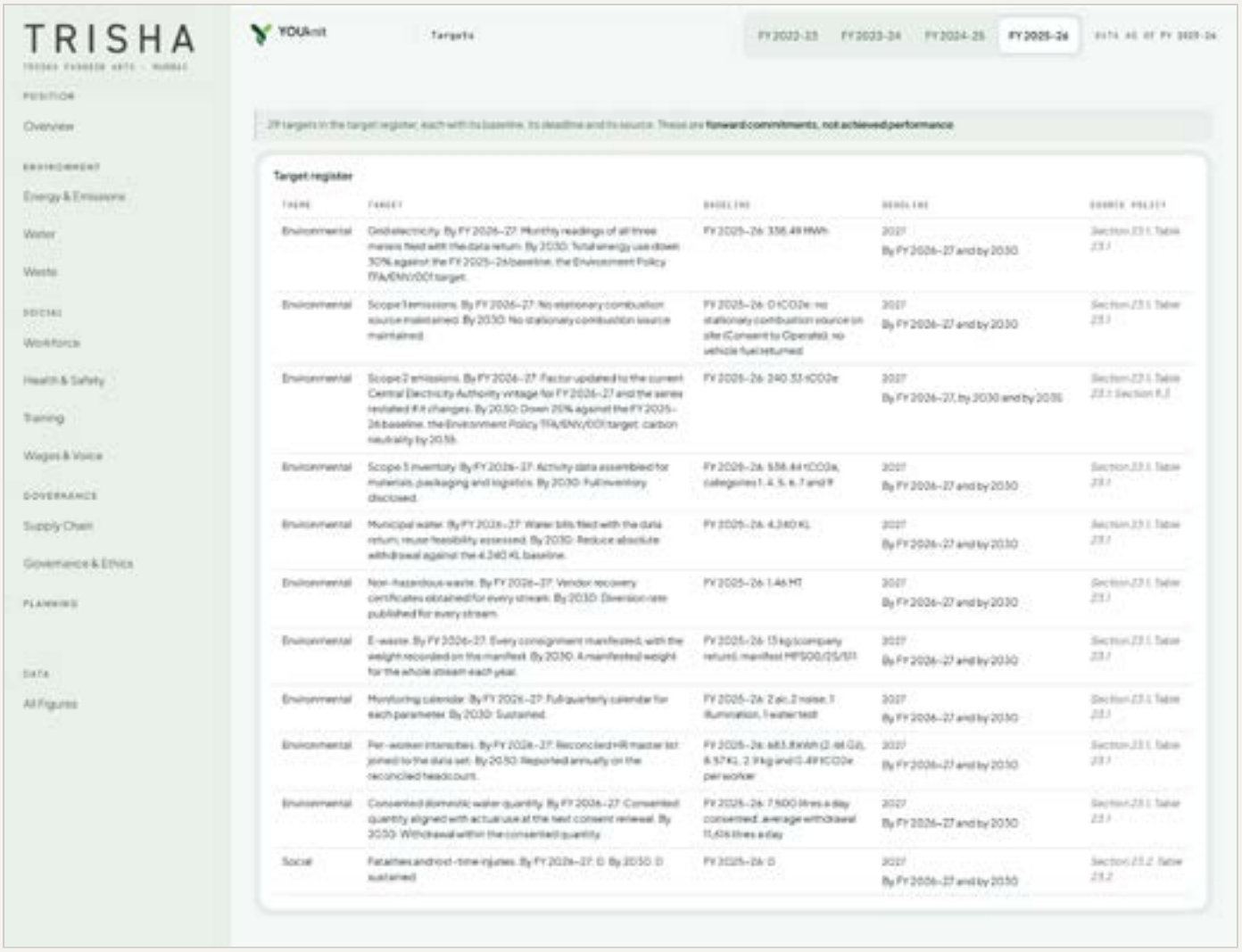
Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: the licensed site at Jetha Compound, Mumbai; baselines are FY 2025-26 for every target, the Environment Policy TFA/ENV/001 energy and Scope 2 targets included, as no 2024 value is stated on a basis comparable with the bills; targets fall due by FY 2026-27, by 2030 or as stated.

Targets on YOUknit. The Targets screen on YOUknit (Figure 26) counts the targets of Tables 23.1 to 23.3 and sets out the first eleven, each with its theme, baseline, deadline and source section. Section 25.11 explains where these figures are held and how each traces to its record. Its FY 2025-26 figures are in Tables 23.1 and 23.2.

Figure 26

YOUknit, Targets screen, FY 2025-26



23.2 People

Safety outcomes

Fatalities and lost-time injuries were 0 in FY 2025-26, as returned by the company, and the target is 0 in every year to 2030. First-aid cases were 2 and occupational ill-health cases 1; by FY 2026-27 each case will carry a recorded cause analysis, towards 0 by 2030. We will keep at least the four trained first-aiders the company returned.

The Health and Safety Committee held one documented meeting during the year, on 19 January 2026. Rule 73-J of the Maharashtra Factories Rules requires a meeting at least once a quarter, and we will hold four meetings a year from FY 2026-27.

The company returned 96 hours of OHS training, 0.19 hours per worker derived over our workforce of 495, based on the site's published FY 2024-25 figure, carried forward at the company's instruction. We will reconcile a session log with duration and attendance to that total by FY 2026-27, and provide at least 20 hours of documented training a year for each worker by 2030.

In the January 2026 Living Wages Survey, 30 of 30 workers were at or above the INR 22,592 benchmark and 29 of 30 against their own household expenditure, derived household by household on the survey's method. We will repeat the survey yearly on a wider sample, towards 100% on both tests by 2030.

Table 23.2

People targets against the FY 2025-26 baseline

METRIC	FY 2025-26 BASELINE	NEAR-TERM, BY FY 2026-27	LONG-TERM, BY 2030
Fatalities and lost-time injuries	0	0	0 sustained
First-aid and occupational ill-health cases	2 and 1	Downward, with cause analysis recorded for each	0 by 2030
Reported OHS training hours	96	Session log reconciled to the reported total	At least 20 hours of documented training a year for each worker, reportable once a reconciled headcount exists
Trained first-aiders	4	At least 4	Maintained
Emergency drills	4 (company return); 2 with dated drill records	4 a year, each with a dated drill record	4 a year sustained
Safety committee meetings	1, on 19 January 2026 (minutes)	4 a year, meeting the quarterly frequency the Factories Rules require	4 a year sustained
Workers at or above the living wage benchmark	30 of 30 surveyed against the sample average; 29 of 30 against their own household expenditure, derived household by household	Survey repeated annually and the sample widened	100% on both tests
Women in the workforce	0%, extrapolated from the 297 workers examined	Reported under GRI 405-1 from the HR master list	A growing share, with progression pathways
Harassment and discrimination complaints	0	0, with awareness programmes sustained	0 sustained
Suggestion box and grievance record coverage	Complaint register 10 of 12 months and suggestion box 6 of 12 months	12 of 12 months for both, on a stated check frequency	Maintained
Headcount reconciliation	495, carried from the FY 2024-25 published report	A single reconciled HR master list as at 31 March, by category and gender, filed with the data return	Maintained

Carried figures are from the site's FY 2024-25 published report (25.4).

Derived and extrapolated figures: methods in 25.5 and the text.

Boundary: all workers at the licensed site; baselines are FY 2025-26, the headcount baseline is carried from the site's FY 2024-25 published report, and targets fall due by FY 2026-27 or by 2030.

Headcount and women

By FY 2026-27 we will file a single reconciled HR master list as at 31 March, by category and gender, against the headcount baseline of 495. It becomes the denominator for the per-worker intensities, now 683.8 kWh, 8.57 KL, 2.9 kg and 0.49 tCO_2e per worker, and the basis for reporting women under GRI 405-1. The female share is 0%, extrapolated from the 297 workers examined in January 2026, all recorded as male, and our 2030 aim is qualitative: a growing share of women, with progression pathways. Harassment and discrimination complaints were 0 in calendar 2025 on the POSH annual report, and the target is 0 each year with awareness programmes sustained.

23.3 Governance and data

Seven management-system certificates were held during the reporting year, and we will keep each certified management system current through each certification cycle. According to management representation, there were no confirmed corruption or information-security incidents in FY 2025-26. The site's published FY 2024-25 report records 0 in each of the four earlier years, and from FY 2026-27 each count will be reported annually.

Anti-corruption training coverage was 0% on the FY 2025-26 training return; we will record coverage from FY 2026-27 and cover all employees and workers by 2030, and we will seek independent limited assurance on the FY 2026-27 report. Under TFA/ISDR/001 every information-security incident is to be resolved within 72 hours of discovery, with no confirmed data breach in any year.

By FY 2026-27 we will issue the ESG questionnaires our Sustainable Procurement Policy requires to the active supplier pool, and by 2030 complete tier-1 screening.

Table 23.3

Governance targets against the FY 2025-26 baseline

METRIC	FY 2025-26 BASELINE	NEAR-TERM, BY FY 2026-27	LONG-TERM, BY 2030
Certified management systems	7 held during the reporting year	Each certified management system maintained and kept current	All certifications sustained through each cycle
Materiality validation record	Topic list scored for this report (Section 12)	A signed management review of the topic list filed with the data return	Signed each cycle
Incident registers for corruption, ethics and information security	0 incidents, by management representation	Separate registers opened so counts can be reported	Reported annually
Information-security incident resolution	0 incidents, by management representation	100% of incidents resolved within 72 hours of discovery, as TFA/ISDR/001 sets	Zero confirmed data breaches each year, as TFA/ISDR/001 sets
Anti-corruption training coverage	0% (FY 2025-26 training return)	Coverage recorded and reported	100% of employees and workers
Supplier ESG records	Commitments set in TFA/SP/001 (Table 9.1)	Questionnaires issued to the active supplier pool	Tier-1 screening complete
External assurance	Submitted for independent limited assurance, ISAE 3000 (Revised); Section 24	Independent limited assurance on the FY 2026-27 report	Independent assurance each year
Public reporting	This report	Annual disclosure sustained	Annual report with every GRI omission in Section 25 closed

Boundary: Trisha Fashion Arts LLP and its licensed site; baselines are FY 2025-26, and targets fall due by FY 2026-27 or by 2030.

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Independent assurance statement

Issued by Youniformity Consulting Pvt. Ltd. on selected disclosures.

GRI 2-5 | NGRBC Principle 1

To the Partner of Trisha Fashion Arts LLP

Youniformity Consulting Pvt. Ltd. ("we") was engaged by Trisha Fashion Arts LLP ("the LLP") to perform a reasonable assurance engagement on selected sustainability information in the LLP's Sustainability Report FY 2025-26 ("the Report") for the year 1 April 2025 to 31 March 2026. The Report covers the LLP alone, under operational control, at its licensed site at C.S. No. 708, Unit No. 2/3, 4, 5, 6 and 1A, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027. The LLP was incorporated on 23 July 2025 and reports the full year for the site it now operates. This statement is to be placed in Section 24 of the Report.

Our engagement covered only the selected information listed below for FY 2025-26. We did not assure any other information in the Report, including figures for earlier years, the workforce figure carried forward from the FY 2024-25 report and the intensities calculated from it, Scope 3 emissions, wage shares extrapolated from the Living Wages Survey, figures resting on management representation, narrative statements, targets, forward-looking statements, the GRI content index or the framework alignment tables.

Selected information

The selected information is the FY 2025-26 figures below, as reported in the tables named.

Table 24.1

Selected information, FY 2025-26

INDICATOR	FY 2025-26 AS REPORTED	LOCATION IN THE REPORT
Grid electricity, three BEST meters	338.49 MWh (313.09 MWh billed; 25.40 MWh extrapolated)	Tables 7.1, 21.1 and 21.5
Energy consumed	1,218.56 GJ	Table 21.1
Scope 1 GHG emissions	Nil	Table 7.1; Section 25.3
Scope 2 GHG emissions, location-based and market-based	240.33 tCO_2e	Table 7.1; Section 25.5
Municipal water withdrawn	4,240 KL	Table 7.1
Non-hazardous waste	1.46 MT	Table 7.1
E-waste handed to an authorised recycler	13 kg	Table 7.1
Fatalities and lost-time injuries	0	Table 7.2
First-aid cases	2	Table 7.2
Occupational ill-health cases	1	Table 7.2
Reported OHS training	96 hours	Table 7.2

INDICATOR	FY 2025-26 AS REPORTED	LOCATION IN THE REPORT
Emergency drills	4	Table 7.2
Harassment complaints, calendar 2025	0	Table 7.2

Reporting criteria

The selected information was assessed against the LLP's basis of preparation in Section 25 of the Report (Sections 25.1 to 25.6), read together with the GRI Standards 2021 (with reference), and, for greenhouse gas emissions, the GHG Protocol Corporate Accounting and Reporting Standard and its Scope 2 Guidance. Emission factors and conversions are those stated in Table 25.2.

Under that basis, electricity is reported on a billing basis from the BEST bills issued from April 2025 to March 2026, each of which bills the preceding month's consumption. Meter T190707's bills for February and March 2026 are extrapolated at its own ten-month mean, adding 25,398 kWh, as the LLP discloses in Section 25.5. Water, waste and safety counts are taken from the LLP's monthly data return.

Management's responsibilities

The LLP's designated partners are responsible for preparing the Report and the selected information in accordance with the reporting criteria. This includes designing, implementing and maintaining internal controls over the collection and reporting of the information, selecting and applying suitable criteria, making reasonable estimates, and keeping adequate records. They are also responsible for preventing and detecting fraud and for identifying and complying with laws and regulations applicable to the LLP's activities.

Our responsibilities, standards and independence

Our responsibility is to express a reasonable assurance opinion on the selected information, based on sufficient appropriate evidence we obtained. We conducted our engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, and, for the greenhouse gas emissions, ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, both issued by the International Auditing and Assurance Standards Board.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics. Youniformity applies International Standard on Quality Management 1 and maintains a system of quality management. We did not prepare or design any part of the Report, and Youniformity has provided no other paid services to the LLP.

The engagement team comprised well-qualified and credentialed professionals with experience in greenhouse gas accounting, environmental data and social compliance assurance.

Procedures performed

Reasonable assurance is a high, but not absolute, level of assurance. We obtained an understanding of the internal controls relevant to the selected information, assessed the risks of material misstatement and designed our procedures to respond to them. We applied materiality to each indicator using our professional judgement, considering both quantitative and qualitative factors, including the nature of each indicator and its significance to the Report's users. We tested all records supporting the selected information, rather than a sample. Our procedures included:

- Interviewing workers and staff members about working conditions, health and safety and the processes used to collect and record the selected information.
- Evaluating the design and implementation of controls over utility billing, the monthly data return, statutory registers and training records, and taking a fully substantive approach.
- Site visits to the LLP's licensed units at Jetha Compound, Byculla East, Mumbai, completed before the date of this statement, inspecting the BEST meters, the water supply, the waste storage and the statutory registers kept at the site.
- Agreeing every BEST bill issued from April 2025 to March 2026 for the three meters to the monthly electricity figures, and re-performing the extrapolation of meter T190707's February and March 2026 bills.
- Agreeing municipal water withdrawn, non-hazardous waste and e-waste to the monthly data return and its supporting records, and e-waste to manifest MFS00/25/511 and the recycler's authorisation.
- Agreeing fatalities, lost-time injuries, first-aid and occupational ill-health cases to the Register of Accidents and Dangerous Occurrences, the safety data return and the Form 7 health register.
- Agreeing OHS training hours to training records, emergency drills to the drill records, and harassment complaints to the POSH annual report for calendar 2025.

- Independently recalculating energy and emissions and agreeing the factors in Table 25.2 to their published sources.
- Tracing figures on the LLP's YOUknit ESG data platform to the Report and to their source records.
- Analytical review of monthly data, with unusual items investigated to source.
- Obtaining written representations from the designated partners and checking the selected information is presented consistently throughout the Report.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given its nature and the methods used to determine, calculate and estimate it. Greenhouse gas quantification is subject to scientific uncertainty in emission factors. Electricity for two meter-months is an estimate, and the harassment count rests on a calendar-year record, as the Report discloses. Even when all records are tested, assurance procedures may not detect every misstatement, for example where the source records are themselves incomplete.

Opinion

We verified the selected information against source records and supporting evidence, including during our visit to the LLP's workshop, and found it to be correct. In our opinion, the selected information for FY 2025-26 is prepared, in all material respects, in accordance with the reporting criteria.

Emphasis of matter and other matters

Earlier-year figures are on a different basis. We draw attention to Sections 3.5 and 25.6 of the Report. Electricity and Scope 2 for FY 2022-23 to FY 2024-25 (105.69, 110.24 and 107.5 MWh) are shown as published in the LLP's FY 2024-25 report, at a factor of 0.794 $tCO2_e$ per MWh, and are not restated onto the BEST bills. They are therefore not comparable with FY 2025-26. These earlier-year figures were not subject to our assurance. Our opinion is not modified in respect of this matter.

Other information. Our opinion does not extend to any other information in the Report. We read the other information to identify material inconsistencies with the selected information and did not identify any.

Recommendations

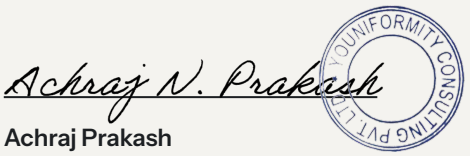
The following recommendations do not modify our opinion. We recommend that, going forward, the LLP:

- Compiles its workforce and hours each year. Headcount and hours worked should come from the year's payroll and attendance records rather than being carried forward from the previous report.
- Calculates Scope 3 from the year's own data. The seven lines repeated from FY 2024-25 should be recalculated from FY 2025-26 purchases, transport and commuting records.
- Keeps water withdrawal within its consent. Average withdrawal of 11,616 litres a day exceeds the 7,500 litres a day in the Consent to Operate, and should be metered and addressed with the Maharashtra Pollution Control Board.

Restriction of use

This statement is made solely to the Partner of Trisha Fashion Arts LLP in accordance with the terms of our engagement. We permit it to be published in the Report so the LLP can show it has obtained independent assurance. To the fullest extent permitted by law, we accept no responsibility to anyone other than the LLP for our work or this statement.

For and on behalf of Youniformity Consulting Pvt. Ltd.



Achraj Prakash
Lead Assurance Partner
ISO 14001 and ISO 45001 Lead Auditor
ISO 14064 GHG Lead Verifier

Mumbai, Maharashtra
Date: May 28, 2026

25

Basis of preparation

Electricity is billed for 34 of 36 meter-months, and the other two are extrapolated at that meter's ten-month mean.

GRI 1, 2-3, 2-4, 305 | NGRBC Principle 1



Picture 24

This section states the basis on which we prepared every figure in the report. Each judgement is disclosed once here, and the tables name the record behind every figure.

25.1 Reporting boundary and period

We prepared this report with reference to the GRI Standards 2021. It covers Trisha Fashion Arts LLP and its licensed site at C.S. No. 708, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027, from 1 April 2025 to 31 March 2026. The LLP, incorporated on 23 July 2025, reports the full year for the site it now operates. Earlier-year figures are as returned for the site for those years, and values taken from the site's FY 2024-25 published report are listed in 25.4. The boundary follows operational control. No subsidiary, joint venture or outsourced production is consolidated, and the SA 8000 certificate scope records contracted and outsourced processes as nil.

Water, waste, e-waste and the safety counts carry comparatives for FY 2022-23 to FY 2024-25, as returned for the site for those years. Electricity and Scope 2 start in FY 2025-26, the first year compiled from the site's BEST bills (25.6). The POSH annual report and the SA 8000 stakeholder communication are kept by calendar year and are cited for 2025.

25.2 Data sources

Each figure rests on one kind of record, and the basis column of its table names it. Billed figures are the BEST electricity bills of the three meters that serve the site, April 2025 to March 2026; supply reaches the premises through accounts held by the premises' utility account holder. Certified figures come from the accredited laboratory certificates named in the source register. The drinking water sample was drawn by the company and tested by the accredited laboratory.

Registered figures come from statutory and internal registers, among them the Register of Accidents, the Form 7 health register, the POSH annual report and the Living Wages Survey of January 2026. Returned figures come from the company's monthly data return: municipal water, waste by stream, e-waste, the safety counts, drills, first-aiders and OHS training hours. A nil by document rests on a controlled document, such as the Consent to Operate for boilers, generators and water sources. Figures are drawn only from the documents in the source register (25.10).

25.3 Emission factors and conversions

We apply one factor to every year a series covers; Table 25.2 lists each with its source, version, value and unit.

Scope 2 is the same on the market and location bases, as the company holds no contractual instruments. Scope 1 has no stationary source on the Consent to Operate, and the company's return marks every vehicle fuel row not applicable.

Scope 3 covers categories 1, 4, 5, 6, 7 and 9, and Table 14.2 places each of the fifteen. The seven lines carried from the site's FY 2024-25 published report print that report's value for each year from FY 2021-22, and FY 2025-26 repeats the FY 2024-25 value (25.4). Purchased water supply in category 1 and waste in category 5 use the UK Government factors, which publish values for water supply and for waste by material; they are not specific to India, and those two lines carry that limit. Category 5 covers the waste streams on the company's return, and domestic sewage to the MCGM sewer sits outside the inventory.

Table 25.1

Judgements made in preparing this report and where each applies

JUDGEMENT	WHERE IT APPLIES
The workforce of 495 is the site's published FY 2024-25 figure, carried forward at the company's instruction	Sections 3.4, 15.1 and 25.4; Tables 7.2, 21.16
Electricity is reported on a billing basis, with meter T190707's two missing months extrapolated at its own ten-month mean	Sections 14.1 and 25.5; Tables 21.1, 21.5
Earlier-year electricity and Scope 2 are shown as published and not restated	Sections 3.5 and 25.6; Tables 7.1, 21.1, 21.2
Wage shares extrapolate the 30 workers of the January 2026 Living Wages Survey to the workforce, and the household test multiplies each worker's recorded expenditure by 1.10	Sections 15.6 and 25.5; Table 21.12
Scope 3 carries seven lines from the FY 2024-25 report and computes water supply and waste on UK Government 2025 factors; nine categories sit outside the inventory	Sections 14.2, 25.3 and 25.4; Tables 14.1, 14.2, 25.2
The female share is extrapolated from the 297 workers examined in January 2026	Sections 15.1 and 25.5; Table 21.13
Five FY 2025-26 nil counts rest on management representation	Section 25.8; Tables 21.14, 21.17
Prior-year values contradicted by FY 2025-26 records are not carried	Section 25.6

Each judgement is described in the subsection named; tables named carry its figures.

Table 25.2

Emission factors and conversions applied in this report

QUANTITY	SOURCE AND VERSION	FACTOR	UNIT
Scope 2, grid electricity	Central Electricity Authority CO_2 Baseline Database, User Guide v21.0 (December 2025), Table B, weighted average	0.710	tCO_2e per MWh
Scope 3 category 1, water supply	UK Government GHG Conversion Factors 2025 (DESNZ), water supply	0.1913	kg CO_2e per m^3
Scope 3 category 5, fabric and cutting waste	DESNZ 2025, clothing, landfill	496.78228	kg CO_2e per tonne
Scope 3 category 5, plastic waste	DESNZ 2025, average plastics, landfill	8.98311	kg CO_2e per tonne
Scope 3 category 5, general office and canteen waste	DESNZ 2025, commercial and industrial waste, landfill	520.5327	kg CO_2e per tonne
Scope 3 category 5, e-waste	DESNZ 2025, WEEE mixed, open-loop	4.68568	kg CO_2e per tonne
Energy conversion	Unit definition	3.6	GJ per MWh

Factors applied to FY 2025-26 and to every earlier year each series covers; market-based Scope 2 equals location-based.

Category 3 sits outside the inventory because the Central Electricity Authority database publishes no upstream or transmission loss factor, and a UK factor would misstate an Indian grid. Category 8 sits outside because the site's electricity is already counted in Scope 2, categories 2 and 15 fall under the financial exclusion, and category 14 does not arise for a single entity with one site. Categories 10 to 13 sit outside the inventory.

25.4 Carried figures

Where no FY 2025-26 record contradicts them, we carried the figures below forward from the site's FY 2024-25 published report, at the company's instruction. This list is the full set, and prose gives the basis of each at first mention in a section.

- Workforce of 478, 481, 495 and 495 for FY 2022-23 to FY 2025-26, from the published GRI 2-7 table; FY 2025-26 repeats the FY 2024-25 figure of 495 employees, all permanent.
- Coverage of the OHS management system at 100% of that workforce, 495 employees in FY 2025-26, from the published GRI 403-8 table.
- High-consequence work-related injuries and reportable accidents of 0 for FY 2022-23 to FY 2024-25; FY 2025-26 rests on the Register of Accidents.
- Harassment complaints of 0 for FY 2022-23 to FY 2024-25; FY 2025-26 rests on the POSH annual report for calendar 2025.
- Child labour, confirmed corruption, information-security incidents and whistleblower complaints of 0 in each of FY 2021-22 to FY 2024-25; FY 2025-26 rests on management representation (25.8).
- LED lighting throughout the workshop, carried as a practice described with GRI 302-1 and under Principle 9 of the UN Global Compact.
- Performance appraisal coverage and annual feedback of 100% and annual salary appraisal of 93%, from the published Employee Performance table.
- A female share of 0% in each role category, from the published GRI 405-1 role table; the Form 7 register of January 2026 bears it out.
- Process safety incidents of 0 for FY 2022-23 to FY 2024-25; FY 2025-26 rests on the Register of Accidents.
- 100% of employees acknowledging the ethics policies.
- Labour rights and human rights violations of 0 for FY 2022-23 to FY 2024-25; FY 2025-26 rests on the daily complaint register.
- Grid electricity of 105.69, 110.24 and 107.5 MWh and Scope 2 of 83.92, 87.53 and 85.36 tCO_2e for FY 2022-23 to FY 2024-25, at the published 0.794 tCO_2e per MWh; FY 2025-26 rests on the BEST bills.
- Scope 3 of 525.03, 590.15, 549.78 and 537.99 tCO_2e for FY 2021-22 to FY 2024-25, in the seven lines of the published GRI 305-3 table; FY 2025-26 repeats each line's FY 2024-25 value (Table 14.1).
- Every figure in Table 21.18 for FY 2022-23 to FY 2024-25.

Every per-worker intensity divides by the carried workforce of its year: 478, 481, 495 and 495.

25.5 Derived and extrapolated figures

Each figure below is derived by a stated formula or extrapolated by a stated method, set out with it. Totals and ratios are computed from unrounded values, so the FY 2022-23 waste streams of 1.84, 0.06 and 0.34 MT print a total of 2.25 MT.

Electricity

Grid electricity for FY 2025-26 is 338.49 MWh, extrapolated from 34 of 36 billed meter-months that sum to 313,090 kWh. Electricity is reported on a billing basis: the monthly BEST bills issued from April 2025 to March 2026, each of which bills the preceding month's consumption. One meter's bills end in January 2026, so we extrapolated its February and March 2026 bills at that meter's own ten-month mean of 12,699 kWh, adding 25,398 kWh. Energy is 1,218.56 GJ at 3.6 GJ per MWh, and Scope 2 is 240.33 tCO_2e at 0.710 tCO_2e per MWh. Per worker, that gives 683.8 kWh (2.46 GJ) of energy and 0.49 tCO_2e of Scope 1 and 2 emissions, each the year's total over 495. The renewable share of electricity is 0% in every year, as all electricity is grid supply, and with solar at 0 and no on-site fuel on the company's return in any year, grid electricity is 100% of energy consumed.

Scope 3

Water supply in category 1 is each year's municipal withdrawal in cubic metres at 0.1913 kg CO_2e per cubic metre. Waste in category 5 is each waste stream's returned tonnage at its factor in Table 25.2, summed from the unrounded monthly cells. For FY 2025-26 they total 1.45 tCO_2e, and with the seven carried lines Scope 3 is 538.44 tCO_2e; category 1 is 486.91 tCO_2e and category 7 is 6.23 tCO_2e. Scopes 1, 2 and 3 total 778.77 tCO_2e, 1.57 tCO_2e a worker. A printed water and waste total can differ from the sum of its printed parts by 0.01 tCO_2e, as in FY 2022-23 and FY 2023-24.

Waste diversion

The diversion rate divides the e-waste handed to an authorised recycler by all waste generated, and is 0.88% for FY 2025-26. Only e-waste carries a recycler's record, manifest MFS00/25/511 for one consignment and the company's return for the rest, so every other stream counts as directed to disposal. The share directed to disposal is the remainder: 99.12% for FY 2025-26, and 99.03%, 99.55% and 99.63% in the three earlier years.

Water

Average withdrawal of 11,616 litres a day is the 4,240 KL returned for FY 2025-26 spread over 365 days. It was above the 7,500 litres a day stated in the Consent to Operate for domestic use. Per worker, withdrawal is 8.57 KL, the year's total over 495. Per worker per day divides by the days in each year, 366 in FY 2023-24. Water recycled or reused is 0% of withdrawal in every year, as reuse is 0 KL.

Wages and composition

Each margin is the recorded wage of INR 25,470 a month over its benchmark, less one: 12.7% above the survey's living wage benchmark, 51.5% above the Zone I skilled minimum and 63.2% above the unskilled minimum. The female share of 0% extrapolates the Form 7 health register, which records all 297 workers examined in January 2026 as male, to the carried workforce. The male share is therefore 100%. With an all-male workforce on one uniform wage, no gender pay ratio arises.

Wage shares

Extrapolated from the 30 workers surveyed, each recorded at INR 25,470 a month, 100% of workers are paid at or above both the Zone I skilled minimum and the survey's living wage benchmark, and 0% below it. On each household's own benchmark the share is 96.7%, from 29 of 30, derived household by household: each worker's recorded expenditure multiplied by 1.10 against INR 25,470, with the thirtieth household's benchmark at INR 25,850. The annual equivalents multiply the monthly figures by twelve: INR 271,106 for the benchmark and INR 305,640 for the recorded wage, a conversion of one month's rate.

Recordable injuries

Recordable work-related injuries, excluding ill health, are 0 in each year, as the sum of fatalities, lost-time injuries and restricted work cases, each 0 on the company's return. The return classifies injuries as fatalities, lost-time injuries, restricted work cases and first-aid cases, and first-aid cases are not recordable under GRI 403-9.

Training

Training hours per worker under GRI 404-1 are 0.19, reported for OHS training only: the 96 OHS training hours the company returned, divided by 495. The soft skills session of 2 January 2026 carries a training record with duration and attendance, 30 minutes signed for by 59 karigars; the firefighting session of 23 January 2026, four hours for four employees, is as returned by the company.

25.6 Restatements and changes of basis

The FY 2024-25 report applied 0.794 tCO_2e per MWh to purchased electricity. From FY 2025-26 we compile electricity from the BEST bills of the site's three meters and apply 0.710 tCO_2e per MWh, the Central Electricity Authority factor in Table 25.2. That factor is published with its version and grid boundary. The earlier years are shown as published and are not restated onto the bills, and no year-on-year change is printed.

Scope 3 shows the seven lines of the FY 2024-25 report as published, and adds water supply and waste from FY 2022-23. Two lines are renumbered and no figure changes: that report printed packaging materials as category 2 and motorbike commuting as category 8, numbering its rows in sequence, and under the GHG Protocol they are purchased goods and services, category 1, and employee commuting, category 7. Its FY 2024-25 total of the seven lines, 537.99 tCO_2e, prints unchanged, though the printed lines sum to 536.99 tCO_2e, the FY 2025-26 subtotal. Scope 1 rests on the company's return in every year and, for FY 2025-26, on the Consent to Operate as well. Where an FY 2025-26 record differs from a value in the FY 2024-25 report, this report prints the FY 2025-26 record.

25.7 GRI omissions

GRI 1 permits us to omit a disclosure where information is incomplete, provided we state the reason. The omissions below match the GRI content index in Section 20 and the omission rows of the tables.

- GRI 303-4 discharge volume and 303-5 water consumption, information incomplete: the consent's discharge ratio and the sewage norm give volumes too far apart to support either.
- GRI 302-4 reduction of energy consumption, information incomplete: no reduction is quantified, and earlier-year electricity is the published figure, not the bills (25.6).
- GRI 305-3: categories 1, 4, 5, 6, 7 and 9 are reported, and the other nine sit outside the inventory on the grounds in 25.3.
- GRI 306-5 split by disposal operation, information incomplete: the return records waste by stream, so the 1.46 MT of non-hazardous waste is reported as directed to disposal in total.
- GRI 308-1 and 414-1 supplier screening, and the number of active suppliers, information incomplete: supplier records are not compiled on a basis that supports a count or a screening share.
- GRI 401-1 new employee hires and turnover, information incomplete: joining and leaving dates are not compiled on a basis that supports a rate.
- GRI 403-9 hours worked and injury rates, information incomplete: the report does not disclose total hours worked or an injury rate calculated based on hours worked; hours are not compiled on a basis that supports a rate.
- GRI 404-1, partial: training hours are reported for OHS training only, the one training series the company returns.
- GRI 405-1, partial: employees are not split by age group; the ages in the Form 7 register are not compiled into bands.

- GRI 401-3, partial: the Form 10 maternity benefit register starts in November 2025, so parental leave covers November 2025 to March 2026.
- GRI 2-21 and 201-1: outside the scope of this report, which discloses no financial figure (Section 3).

The counts behind GRI 403-9 are disclosed in full in Section 15.2.

25.8 Management representations

Five FY 2025-26 counts rest on management representation, each of them nil: child labour, confirmed corruption or bribery, information-security incidents, whistleblower complaints and substantiated complaints on customer privacy. Confirmed data breaches of 0 follow from the information-security count. The site's published FY 2024-25 report also records zero child labour, confirmed corruption and information-security incidents for each of the preceding four years (0).

Nine further facts rest on the company's own statement. Eight are in the SA 8000 stakeholder communication for 2025: washrooms for both genders; coverage of all employees under the Employees' State Insurance and Employees' Provident Fund Acts; the use of no chemicals in manufacturing; wages paid on the seventh of each month; no fine or deduction imposed as punishment; and, for calendar 2025, no charge sheets, no suspension, dismissal or termination as a disciplinary measure, and no censure or warning notice. The ninth, exclusive supply to one customer, is in the site's FY 2024-25 published report.

25.9 Glossary

Table 25.3

Terms and units used in this report

TERM	MEANING
CAD digitizing	Converting a design into a digital embroidery layout before handwork begins
CPCB	Central Pollution Control Board, whose category list and noise norms this report cites
dB(A) Leq	Equivalent continuous A-weighted sound level, the standard measure of average noise
GJ, MWh, kWh	Gigajoule, megawatt-hour, kilowatt-hour. 1 MWh equals 3.6 GJ
GRI	Global Reporting Initiative, the sustainability reporting standards this report references
Karigar	Artisan; the designation the company's training records give workers
KL	Kilolitre, 1,000 litres
Living wage	The income a household needs for basic living costs plus a discretionary margin, here from workers' own household budgets
MPCB, MCGM	Maharashtra Pollution Control Board; Municipal Corporation of Greater Mumbai
MT	Metric tonne, 1,000 kilograms
NAAQS	National Ambient Air Quality Standards
NABL, NABET	National Accreditation Board for Testing and Calibration Laboratories; National Accreditation Board for Education and Training
POSH	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
Scope 1, 2, 3	Direct emissions; purchased-energy emissions; value-chain emissions, as defined by the GHG Protocol
tCO_2e	Tonnes of carbon dioxide equivalent
$\mu g/m^3$	Micrograms per cubic metre
White category	The lowest pollution-potential class in the pollution control boards' classification of industries

25.10 Source register

Table 25.4

Source documents for each data set

DATA	SOURCE DOCUMENT
Electricity	BEST electricity bills for the site's three meters, April 2025 to March 2026. Supply reaches the premises through accounts held by the premises' utility account holder
Water withdrawal	Company monthly return, sheet 2
Waste	Company monthly return, sheet 3
E-waste	Company monthly return, sheet 3; manifest MFS00/25/511
Workforce	The site's FY 2024-25 published report, GRI 2-7 table: 478, 481 and 495 for FY 2022-23 to FY 2024-25; 495 carried for FY 2025-26
Safety	Register of Accidents and Dangerous Occurrences; company safety data return; health and safety committee minutes; mock drill records
Occupational health	Form 7 health register, examinations of 20, 21 and 24 January 2026 by the certifying surgeon
Ambient air, noise and illumination	Enviro Analysts and Engineers Pvt. Ltd. test certificates, NABET and NABL accredited
Drinking water quality	Spectro SSA Labs Private Limited, NABL accredited
Wages	Employee Living Wages Survey, January 2026; Maharashtra minimum wage schedule 1 Jan to 30 Jun 2026; Form D Equal Remuneration register; SA8000 stakeholder communication for 2025, which is the source for the wage payment date, the company's own statement of the minimum wage payable, the ESI and EPF coverage statement and the disciplinary nil returns
Harassment and grievance	POSH annual report to the District Officer for calendar 2025; daily complaint register; suggestion box check log
Training	Social Accountability Training Planner 2026; training records with attendance and evaluation; company training return
Legal standing	Certificate of Incorporation (LLPIN ACQ-0444); factory licence Form 4; MPCB Consent to Operate, White category
Certifications	The seven certificates held during the reporting year: Royal Impact Certification Ltd, QRO, UK Certification & Inspection Limited and Ozone Sustainability Management Systems (Section 22)
Hazard and risk	Physical Hazard Identification and Risk Assessment dated 2 January 2026
Policies	Fourteen controlled policy documents and the Environment Management Procedure TFA/ENVI/PL/29; the Supplier Code of Conduct TFA/SPC/001 is cited by number in TFA/LHR/001 and TFA/CLP/001
Scope 2 emission factor	Central Electricity Authority, CO_2 Baseline Database for the Indian Power Sector, User Guide v21.0 (December 2025), Table B, weighted average
Scope 3 emission factors	UK Government GHG Conversion Factors for Company Reporting 2025 (DESNZ, June 2025): water supply; waste disposal by material
Carried figures	The site's FY 2024-25 published report (Section 25.4)
Derived and extrapolated figures	Formulas and methods in the basis of preparation (Section 25)

Boundary: the documents behind every figure for the licensed site in FY 2025-26, with the site's FY 2024-25 published report as the source of carried figures.

25.11 Data platform

Where the data is held

YOUknit, an ESG data platform, holds our environmental, social and governance series for up to four years, from FY 2022-23 to FY 2025-26. The FY 2025-26 figures on each YOUknit screen printed in this report are also printed in this report, and the note beside each screen names the tables or sections that print them. Tables 7.1, 7.2, 21.13 and 21.14 name the record beside each figure, and Section 16.2 names it in its text. Table 12.1 gives the evidence for each topic, and Table 12.2 its GRI standard. For Tables 21.1, 21.2, 23.1 and 23.2, Sections 25.2 to 25.10 name the record behind each FY 2025-26 figure, and Table 25.4 gives the source document for each data set. The records are of these kinds:

- the BEST electricity bills for the site's meters
- certificates from accredited laboratories and certifying bodies

- statutory and internal registers, such as the Register of Accidents and the Form 7 health register
- our monthly data return
- controlled documents, such as the Consent to Operate and our policies
- our own statements, such as our SA 8000 stakeholder communication for 2025
- management representation
- the site's report for FY 2024-25, for the figures listed in Section 25.4
- published references, such as the Central Electricity Authority database and the Maharashtra minimum wage schedule
- the formulas in Section 25.5, for figures worked out from other figures

A figure on those screens can therefore be followed to the report, and from the report to its record, at any time of the year, not only when a report is prepared. The screens printed here leave out the panels, the year-on-year change markers and lines whose figures this report does not print, and a register shows its opening rows.

How the data is protected

The company that provides YOUknit holds ISO/IEC 27001:2022 certification for its information security management system. That certificate covers the provider's own management system within its certified scope; it is not a certification of YOUknit. The provider's certificate is separate from our own ISO/IEC 27001:2022 certification, set out in Section 16.3. Each company's data on YOUknit is held apart, and a login sees only its own company's data.

26

Contact

Questions on any figure are answered from the document named beside it in this report.

GRI 2-3 | NGRBC Principle 1



Picture 25

We welcome questions and comments on this report and on any figure in it.

26.1 The company

Trisha Fashion Arts LLP, LLPIN ACQ-0444. Abdur Rahim Khan, Partner.

C.S. No. 708, Unit No. 2/3, 4, 5, 6 and 1A, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027, Maharashtra, India.

compliance@trishaembroideries.in

26.2 With thanks

We thank the certifying surgeon who examined 297 workers on 20, 21 and 24 January 2026 and recorded a result for each in the Form 7 health register. We thank the accredited laboratories whose certificates carry the ambient air, noise, illumination and drinking water results in this report. We also thank the members of the Health and Safety Committee and the POSH Internal Committee, whose minutes and annual report the report cites.

Our thanks go last to the karigars at Jetha Compound.

26.3 Forward-looking statements

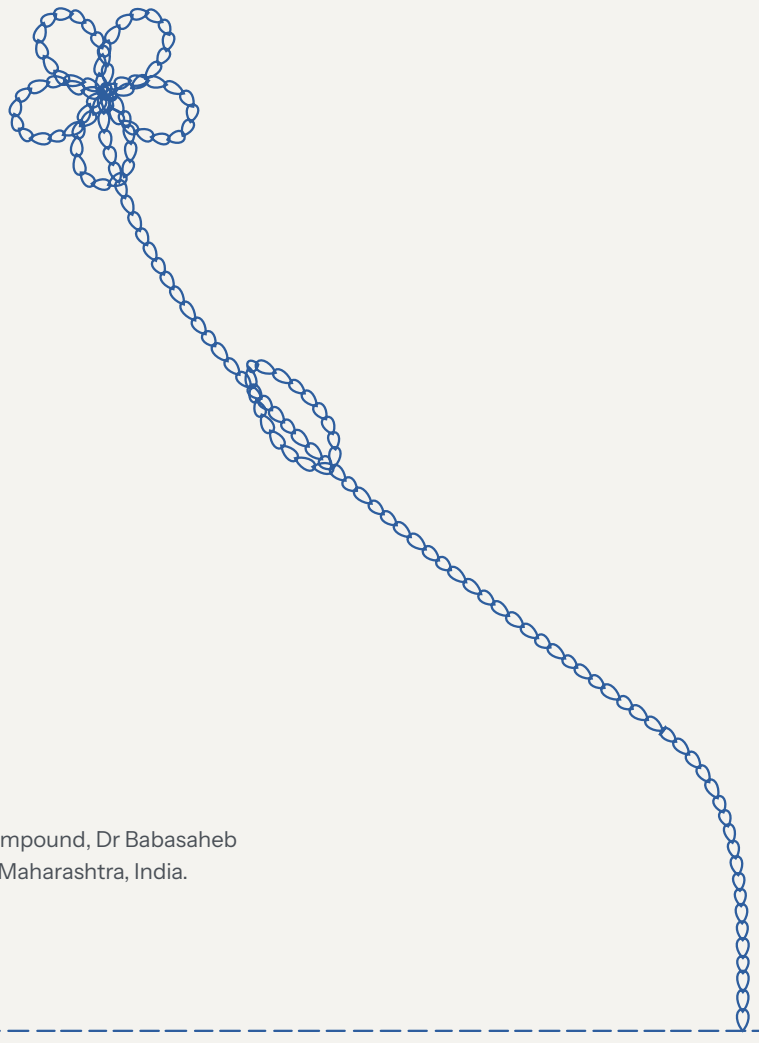
This report contains statements about the company's targets and intentions, set out mainly in Section 23. They rest on the company's plans at the date of the report, and actual results may differ because of factors outside management's control. Historical figures rest on the basis printed beside each.

Colophon

Entity	Trisha Fashion Arts LLP. LLPIN ACQ-0444. Incorporated 23 July 2025, Certificate of Incorporation Form 16.
Preparer	Trisha Fashion Arts LLP. Signatory: Abdur Rahim Khan, Partner.
Basis	Prepared with reference to the GRI Standards 2021. Reporting year FY 2025-26, published May 2026.
Types	Fraunces, Instrument Sans and IBM Plex Mono.

TRISHA

Photography: Trisha Fashion Arts LLP, site visit September 2025
Cover: chain stitch drawn after the embroidery in the company's photographs



TRISHA

Trisha Fashion Arts LLP

C.S. No. 708, Unit No. 2/3, 4, 5, 6 and 1A, Jetha Compound, Dr Babasaheb Ambedkar Road, Byculla East, Mumbai 400027, Maharashtra, India.

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