

TRISHA  
SUSTAINABILITY  
REPORT



# FOREWORD FROM THE MANAGEMENT

At **Trisha Fashion Arts**, sustainability is not a trend — it is the foundation of our business philosophy.

For over two decades, we have combined India's deep textile heritage with modern innovation to deliver products that embody craftsmanship, ethics, and environmental consciousness.

During FY 2024–25, we continued to strengthen our commitment to responsible growth through decisive progress in environmental stewardship, workforce empowerment, and governance excellence.



We recognize that sustainability extends beyond compliance. It is about creating a culture of continuous improvement, one that preserves craftsmanship, reduces environmental impact, and nurtures our people and partners.

As we look to the future, we aim to:

- Achieve carbon neutrality by 2035.
- Attain zero waste to landfill by 2028.
- Expand women's participation and leadership across the organization.
- Strengthen data security and governance systems to global standards.

This report reflects our ongoing journey to embed sustainability into every fiber of our organization — from design and sourcing to production and people.

## OUR PROGRESS AT A GLANCE



Certified under ISO 14001:2015, we continue to strengthen our environmental management systems. Our focus has been on energy efficiency, waste reduction, and responsible resource use. Through enhanced waste diversion initiatives and water conservation programs, we have reduced our environmental footprint and improved sustainability performance across our operations.



Our Workers Welfare Committee and CSR programs continue to promote employee well-being, safety, and community engagement. With over 70% of our total workforce participating in structured health, safety, and skill development programs, we are building a culture of continuous learning and inclusion that benefits both our employees and the communities we serve.



Through certifications including ISO 9001, ISO 45001, ISO 27001, and ISO 37001, we maintain a robust governance framework built on quality, integrity, and transparency. This ensures compliance, accountability, and ethical conduct across every level of our operations.

### Building a Sustainable Future Together

At Trisha Fashion Arts, we believe that true craftsmanship flourishes when guided by respect for people and the planet. Our value creation framework is rooted in responsibility—toward our artisans, our environment, and our communities. Each product we design carries a story of mindful innovation and cultural heritage, balancing artistic excellence with sustainable progress.

Through consistent engagement with our artisans and partners, we have nurtured a resilient ecosystem that prioritizes ethical practices, resource efficiency, and continuous learning. Our efforts extend beyond compliance to create a lasting positive impact. From reducing carbon emissions to supporting fair labor practices, every action we take reinforces our commitment to a sustainable future.

As we continue our journey, we aim to:

- Expand our local sourcing and artisan development programs.
- Strengthen partnerships to promote circular design and material reuse.
- Foster innovation through sustainable embroidery techniques and eco-friendly materials.

By embedding sustainability into our creative process, we ensure that every stitch reflects integrity, artistry, and care for the environment. This is not just our mission—it is the essence of who we are.

Abdur Rahim Khan  
Managing Director,  
Trisha Fashion Arts

# ABOUT THIS REPORT

This report presents the Sustainability Performance of Trisha Fashion Arts for the financial year April 1, 2024 – March 31, 2025, in alignment with global reporting frameworks and verified through independent certifications.

It discloses the company's commitments, progress, and future goals across environmental (E), social (S), and governance (G) pillars.

## Scope and Boundary

-  Includes all manufacturing facilities, embroidery workshops, and supply chain operations of Trisha Fashion Arts in India.
-  Covers all employees, contractual workers, and artisans under the company's operational control.
-  Incorporates CSR and community outreach programs targeting education, skill development, and healthcare.

Trisha Fashion Arts' sustainability disclosures are guided by internationally recognized frameworks, principles, and assurance standards. These frameworks ensure that our environmental, social, and governance (ESG) performance is transparent, measurable, and aligned with global best practices for sustainable development.

### Global Reporting Initiative (GRI 2021)

Trisha Fashion Arts prepares its sustainability disclosures in accordance with the Global Reporting Initiative (GRI) Standards (2021 update). The GRI framework provides a structured and comprehensive approach to ESG reporting, enabling comparability across industries and regions. Through these disclosures, the company communicates its performance on material topics such as energy use, water management, labor practices, community engagement, and ethical governance.



## REPORTING FRAMEWORKS AND STANDARDS

- GLOBAL REPORTING INITIATIVE (GRI 2021)
- UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDGS)
- UNGC PRINCIPLES

### United Nations Sustainable Development Goals (UN SDGs)

The company aligns its operations and long-term strategies with the United Nations Sustainable Development Goals (SDGs), which serve as a universal blueprint for social progress and environmental protection. Each major initiative—whether focused on resource efficiency, employee welfare, or innovation—is mapped to relevant SDGs. This ensures that Trisha Fashion Arts' growth directly contributes to global goals such as clean water, decent work, responsible production, and climate action.

### United Nations Global Compact (UNGC)

Trisha Fashion Arts is an active participant in the United Nations Global Compact (UNGC) and upholds its Ten Principles covering human rights, labor standards, environmental responsibility, and anti-corruption. These principles are embedded into company policies, supplier engagements, and operational decisions.

Through the annual Communication on Progress (CoP), the company transparently reports its actions and progress toward implementing the UNGC principles. Participation in the Compact strengthens our commitment to ethical business conduct, inclusive growth, and sustainable industrial development aligned with the UN 2030 Agenda.

## Data Sources and Methodology

The sustainability report of **Trisha Fashion Arts** is built on a combination of quantitative and qualitative data that together reflect the company's operational performance, social contributions, and environmental stewardship. Data is gathered meticulously from across business units through standardized reporting tools, internal audits, and third-party verifications. The process ensures that every metric—from electricity and water consumption to waste generation and workforce well-being—is accurately tracked, validated, and aligned with recognized sustainability standards.

### Quantitative Data Sources

**GHG Emissions Reports** – These reports capture detailed data on the company's greenhouse gas emissions across all operations. Emission sources such as energy use, fuel consumption, and process-related emissions are tracked using standard measurement protocols. This helps in identifying emission hotspots, setting reduction targets, and monitoring progress toward climate action goals.

### Water Stress Assessments and Water Usage Records

These records analyze water consumption patterns across manufacturing and embroidery units. The assessments include groundwater dependency, water recycling efficiency, and local water stress levels. Insights from these records guide water conservation measures, infrastructure upgrades, and mitigation planning for high-risk zones.

### Waste Disposal Records

Comprehensive records are maintained for all types of waste—textile scraps, packaging, and process residues. Each waste stream is monitored for volume, disposal method, and recovery rate. This data supports initiatives to increase recycling efficiency, minimize landfill disposal, and ensure compliance with environmental regulations.

### KPI 2023-24 Reports

These internal performance reports consolidate data from production, environmental, and administrative teams. Key metrics include energy efficiency, resource utilization, product yield, and safety performance. Regular review of these KPIs helps align daily operations with the company's sustainability goals.

## Qualitative Data Sources

**Policies and Governance Frameworks** – The company's Environmental, Waste, End-of-Life, Ethics, and Labour & Human Rights Policies form the foundation for qualitative disclosures. These documents provide the principles and commitments that guide Trisha Fashion Arts' operations, ensuring responsible conduct and ethical decision-making.

**Internal and External Audits** – Audits conducted under ISO 9001, 14001, 45001, 27001, and 37001 standards validate compliance with global best practices in quality, environment, safety, information security, and anti-bribery management. The findings from these audits shape corrective actions, continuous improvement measures, and transparency in governance.

**Stakeholder Consultations** – Engagement activities such as surveys, supplier assessments, and community dialogues help the company understand the priorities and concerns of its stakeholders. Insights from these interactions influence policy updates, CSR project design, and sustainability strategy alignment.

### Stakeholder Participation in Reporting

Trisha Fashion Arts ensures inclusivity in its reporting by incorporating the insights and feedback of various stakeholder groups:

**Employees** – Participation through satisfaction surveys, safety meetings, and welfare committees provides essential data on employee well-being, training effectiveness, and workplace culture.

**Suppliers** – Engagement through self-assessment checklists, compliance declarations, and on-site audits helps monitor supplier performance on ethical sourcing, labor conditions, and diversity.

**Customers** – Regular product feedback and quality audits offer valuable information on product performance, customer satisfaction, and opportunities for innovation.

**Communities** – Collaboration with local organizations and artisan groups ensures that social development programs effectively address community needs and enhance livelihood opportunities.

**Regulators & Certifiers** – Ongoing coordination with certification bodies such as ISO and SA8000 ensures adherence to compliance frameworks and independent validation of sustainability claims.

### Data Assurance and External Verification

For external assurance, the sustainability report undergoes a detailed verification process conducted by **Youniformity Consulting Pvt. Ltd.**, an independent third-party auditor. This review ensures the reliability, accuracy, and completeness of all reported sustainability indicators. The audit is carried out under the **ISAE 3000** standard, providing confidence to stakeholders that the disclosures meet international assurance requirements.

The assurance process includes:

- **Environmental Monitoring:** Regular measurement of air emissions, water quality, noise levels, and waste handling practices to validate compliance with regulatory norms.
- **Risk Assessments:** Evaluation of potential risks in safety, information security, and anti-corruption management, ensuring a proactive approach to sustainability challenges.
- **System Validation:** Cross-verification of operational systems certified under ISO 9001, 14001, 45001, 27001, and 37001 to ensure consistent adherence to globally recognized standards.

### Reporting Scope

This report encompasses all manufacturing facilities, embroidery workshops, and supply chain operations of **Trisha Fashion Arts** across India. The reporting boundary includes:

- **Employees and Artisans:** All permanent, contractual, and part-time staff working under the company's operational control.
- **Community Outreach:** Programs focused on education, skill development, healthcare, and artisan empowerment conducted under Trisha's social responsibility framework.
- **Supply Chain and Logistics:** Third-party suppliers and logistics partners evaluated under the Sustainable Procurement Policy and Supplier Code of Conduct to ensure ethical and sustainable practices.

### Forward-Looking Statement

Certain targets and initiatives highlighted in this report represent forward-looking statements based on current strategies and operational forecasts. While Trisha Fashion Arts strives to achieve these objectives, external factors such as regulatory developments, economic fluctuations, and climate variability may influence actual outcomes. The company remains steadfast in its commitment to continuous improvement, adaptive management, and the pursuit of long-term sustainability excellence.

## OUR MISSION

To produce high-quality textiles through responsible sourcing, energy efficiency, and innovation.  
 To uphold human rights, fair labor practices, and diversity across our workforce.  
 To promote integrity, transparency, and continual improvement in alignment with the UN Sustainable Development Goals (SDGs).

## OUR VISION

To create world-class textiles that embody aesthetic excellence, environmental stewardship, and social responsibility — ensuring that our growth contributes positively to people, communities, and the planet.

## WHO WE ARE

### Our Legacy and Identity

Founded in Mumbai, Trisha Fashion Arts is a leading manufacturer and exporter of high-quality embroidered and sustainable textiles. Built on the principles of craftsmanship, responsibility, and innovation, we bring together traditional artistry and modern production standards to serve both domestic and international markets.

Over the years, Trisha has evolved from a local enterprise into a globally respected organization by embedding sustainability, ethics, and social accountability into every part of its operations.

### Our Core Values

At Trisha Fashion Arts, our values define how we operate and grow responsibly. We uphold integrity through our Ethics Policy and ISO 37001-certified anti-bribery practices, ensuring zero tolerance for corruption or discrimination. Our commitment to sustainability is reflected in ISO 14001-certified systems, circular economy initiatives, and low-impact design.

### ISO and Social Accountability Standards

#### ISO 9001:2015 – Quality Management System

*Focus Area:* Product Quality  
*Description:* Ensures consistent product quality, customer satisfaction, and continuous improvement through structured management processes.

#### ISO 14001:2015 – Environmental Management System

*Focus Area:* Environment  
*Description:* Manages environmental performance with a focus on waste reduction, pollution control, and energy efficiency across all facilities.

#### ISO 45001:2018 – Occupational Health & Safety Management System

*Focus Area:* Workforce Safety  
*Description:* Protects employee health and safety by implementing risk-based systems, preventive measures, and safe workplace practices.

We are proud to supply exclusively to Chanakya International, aligning with their commitment to excellence, ethical sourcing, and sustainability in luxury fashion.

We believe that the textile industry's future depends on sustainable materials, responsible production, and respect for human dignity — and we strive to make these principles tangible in every product we deliver.

We champion inclusivity by providing equal opportunity and respecting diversity across gender, ethnicity, religion, and disability. Safety and well-being are central to our operations, supported by ISO 45001-certified health and safety systems. Through transparency, we maintain open reporting, whistleblower protection, and compliance accountability. Finally, innovation drives us to develop textiles guided by Environmental Impact Assessments (EIA), reducing carbon and water footprints while advancing sustainable design.

#### ISO 27001:2022 – Information Security Management System

*Focus Area:* Data Security  
*Description:* Safeguards company and customer data through strict information security controls and operational integrity measures.

#### ISO 37001:2016 – Anti-Bribery Management System

*Focus Area:* Ethics & Compliance  
*Description:* Reinforces corporate ethics and anti-corruption practices, ensuring transparent and accountable governance structures.

#### SA 8000:2014 – Social Accountability Standard

*Focus Area:* Labor & Human Rights  
*Description:* Promotes fair labor practices, safe working conditions, and respect for human rights throughout Trisha Fashion Arts' operations.



# WHAT MAKES TRISHA FASHION ARTS UNIQUE

**Sustainability Integration:** Environmental, social, and governance policies form the foundation of our operations — from product design to procurement and customer engagement.

**Circular Product Lifecycle:** Our **End-of-Life Policy** ensures textiles are recycled, upcycled, or responsibly disposed of, reducing landfill burden.

**Workforce Empowerment:** Trisha's **Workers Welfare Committee** ensures employee voices are heard, fostering participation and inclusion.

**Community Impact:** Through the **CSR and Skill Development Program**, we sponsor training for artisans' families in hand embroidery and vocational skills.

**Ethical Supply Chain:** Vendors are assessed through our **Supplier Code of Conduct, Diversity Plan, and Sustainable Procurement Policy**, ensuring compliance with environmental and human rights standards.

**Verified Environmental Data:** Our **GHG Emissions Report, Water Stress Assessment, and Waste Disposal Records** provide quantitative benchmarks for sustainable performance.



## OUR PHILOSOPHY

Trisha Fashion Arts believes that the future of textiles lies in harmony — harmony between design and sustainability, production and ethics, growth and responsibility. We are committed to crafting textiles that not only meet customer expectations but also contribute positively to the environment, the people who make them, and the global community we serve.

## ESG HIGHLIGHTS – FY 2024–25

FY 2024–25 marked a decisive year in Trisha Fashion Arts' sustainability journey. Across every aspect of our operations, we advanced our commitment to responsible growth through measurable improvements in environmental performance, social inclusion, and governance integrity.

Focus Area	2024 Performance & Progress	Targets & Goals
Climate & Energy	<ul style="list-style-type: none"> <li>GHG emissions mapped under Scope 1 &amp; 2 using ISO 14064 methodology</li> </ul>	<ul style="list-style-type: none"> <li>30 % energy-intensity reduction by 2030 (ISO 14001 objective). Net-zero GHG by 2035</li> </ul>
Water Management	<ul style="list-style-type: none"> <li>Water-stress mapping shows "High (3–4)" risk category for site aquifer, prompting enhanced conservation measures.</li> </ul>	<ul style="list-style-type: none"> <li>Reduce water use per unit of output by 50 % by 2029.</li> <li>Rainwater harvesting to cover 50 % of rooftop area by 2027.</li> </ul>
Waste & Circularity	<ul style="list-style-type: none"> <li>&gt; 90 % production waste diverted from landfill via recycling and re-use programs.</li> <li>End-of-Life take-back policy implemented for post-consumer textiles.</li> </ul>	<ul style="list-style-type: none"> <li>Zero waste-to-landfill by 2028. Full traceability of textile recycling streams by 2030.</li> </ul>
Air & Noise Compliance	<ul style="list-style-type: none"> <li>All ambient emission levels within CPCB limits as per test reports.</li> </ul>	<ul style="list-style-type: none"> <li>Continuous air and noise monitoring system to be operational by 2026.</li> </ul>
Sustainable Design	<ul style="list-style-type: none"> <li>Product EIA integrated into development cycle to assess carbon and water impact per SKU.</li> </ul>	<ul style="list-style-type: none"> <li>Eco-design principles applied to 100 % of new products by 2030.</li> </ul>
Health & Safety	<ul style="list-style-type: none"> <li>Zero major incidents; ISO 45001 OHS system maintained.</li> <li>Comprehensive Health &amp; Safety Risk Assessment completed for all units.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain zero fatality record and achieve 100 % safety training coverage annually.</li> </ul>
Labour Rights & Diversity	<ul style="list-style-type: none"> <li>Implementation of Labour &amp; Human Rights Policy and Anti-Discrimination Policy.</li> <li>Equal pay principle verified through wage audits.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain gender balance ≥ 40 % women workforce by 2027.</li> <li>All employees to complete DEI training by 2026.</li> </ul>
Training & Capacity Building	<ul style="list-style-type: none"> <li>Over 1,200 training hours recorded across compliance, skills, and safety.</li> </ul>	<ul style="list-style-type: none"> <li>Minimum 20 training hours per employee per year.</li> </ul>
Community Engagement & CSR	<ul style="list-style-type: none"> <li>Skill development program for 10 artisans' wards in hand embroidery.</li> <li>CSR initiatives in education and women's health.</li> </ul>	<ul style="list-style-type: none"> <li>Expand CSR outreach to three additional districts by 2027.</li> <li>Double beneficiary reach by 2030.</li> </ul>
Employee Welfare & Voice	<ul style="list-style-type: none"> <li>Workers Welfare Committee established; meets quarterly to address grievances and benefits issues.</li> </ul>	<ul style="list-style-type: none"> <li>Digital feedback and grievance platform by 2026 with 100 % access to employees.</li> </ul>

Focus Area	2024 Performance & Progress	Targets & Goals
 Corporate Governance	<ul style="list-style-type: none"> <li>• Governance framework anchored in ISO 9001 (Quality) and ISO 37001 (Anti-Bribery).</li> <li>• Annual management review covers all ESG indicators.</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain 100 % ISO recertifications and independent audits every year.</li> </ul>
 Ethics & Integrity	<ul style="list-style-type: none"> <li>• Ethics and Whistleblower Policies active with anonymous reporting mechanisms.</li> <li>• Zero cases of bribery or corruption reported.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual ethics training for 100 % staff and key suppliers.</li> </ul>
 Data Security & Privacy	<ul style="list-style-type: none"> <li>• ISO 27001 Information Security system certified; risk assessments performed annually.</li> </ul>	<ul style="list-style-type: none"> <li>• Zero data breach tolerance and real-time cyber incident response system by 2026.</li> </ul>
 Supply Chain Governance	<ul style="list-style-type: none"> <li>• 100 % suppliers assessed through Supplier Code of Conduct and Sustainable Procurement Policy .</li> </ul>	<ul style="list-style-type: none"> <li>• Full ESG traceability for Tier-1 suppliers by 2027.</li> </ul>
 Transparency & Reporting	<ul style="list-style-type: none"> <li>• ESG data compiled under ISAE 3000 assurance scope; SDG Progress Report published .</li> </ul>	<ul style="list-style-type: none"> <li>• Annual public sustainability disclosure starting FY 2025–26.</li> </ul>

## ESG ACHIEVEMENTS 2024–25

### Environmental

Reduced total waste generation by 12 % year-on-year.

Published first GHG Emissions Inventory.

### Social

Achieved 100 % policy awareness training for all staff.

Conducted emergency-response and evacuation drills across all facilities.

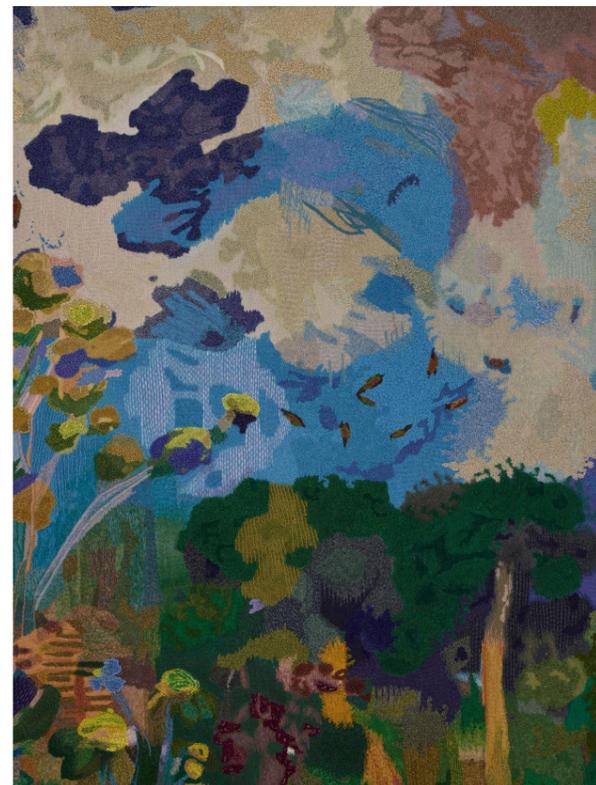
Expanded CSR beneficiary base by 30 %

### Governance

No non-compliance cases recorded across all ISO audits.

Introduced Supplier Diversity Plan to support women-owned businesses.

Strengthened data security controls under ISO 27001.

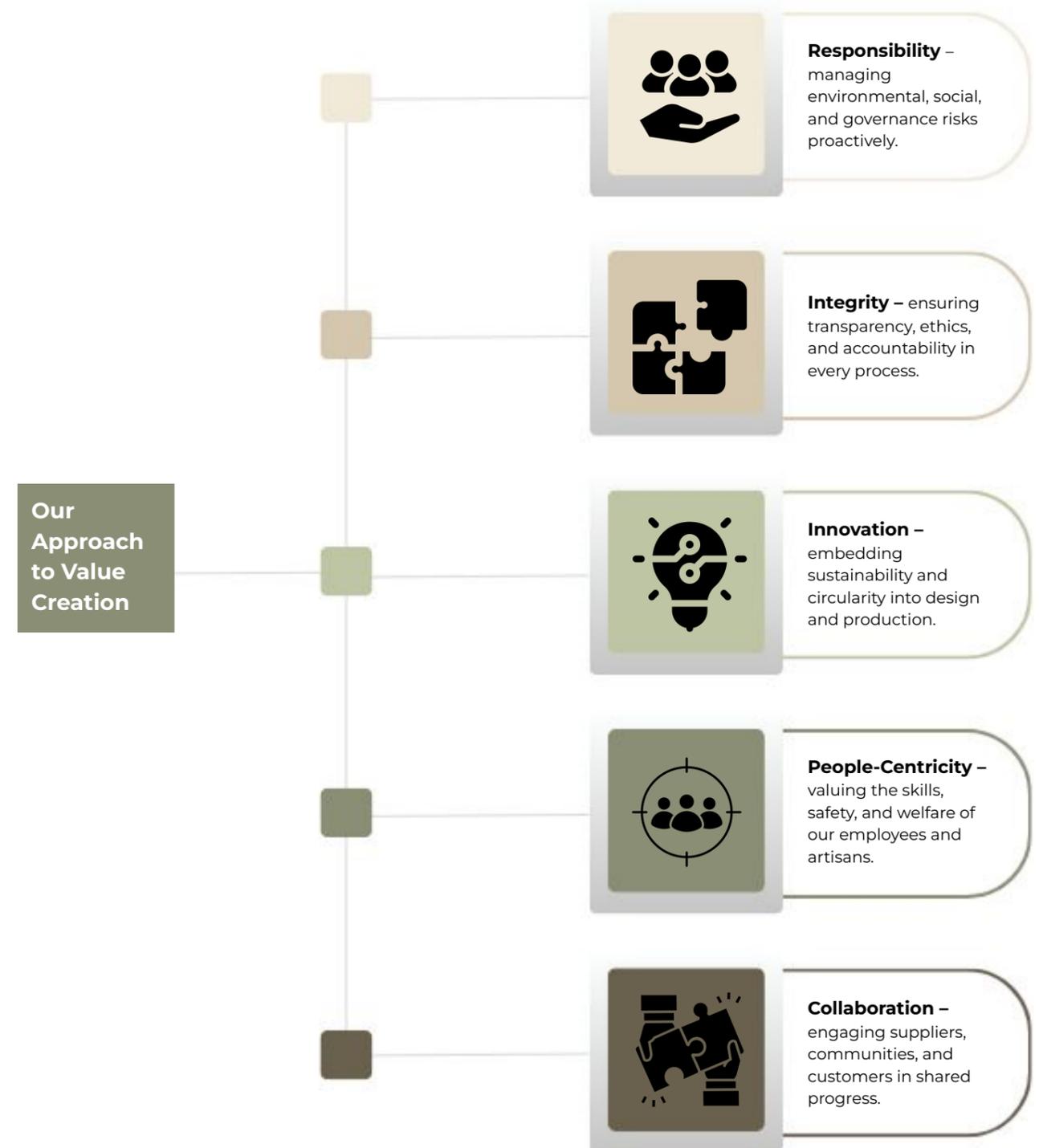


## OUR VALUE CREATION MODEL

At **Trisha Fashion Arts**, value creation goes beyond financial performance.

It reflects how our operations, policies, and partnerships contribute to **sustainable growth, environmental stewardship, and community empowerment**.

Our integrated model converts essential inputs into responsible outputs and measurable outcomes that benefit all stakeholders.



# VALUE CREATION FRAMEWORK

Trisha Fashion Arts' value creation framework outlines how we combine our resources, systems, and activities to generate sustainable outcomes for our stakeholders, communities, and the environment. It integrates environmental, social, governance, and economic perspectives under globally recognized standards and internal policies.

## Inputs

We rely on a strong foundation of resources, capabilities, and ethical practices to operate responsibly and sustainably.

Our key supporting documents include the Labour & Human Rights Policy, Environmental Policy, and Supplier Code of Conduct.

These policies ensure that our workforce is treated fairly, environmental impacts are minimized, and our suppliers operate with integrity. Collectively, they form the foundation for sustainable business operations across every level of Trisha Fashion Arts.

## Activities

Our daily operations and long-term programs are designed to create value through continuous improvement, sustainability, and inclusiveness.

Activities are guided by our Training Records, Sustainable Procurement Policy, and Health & Safety Policy, ensuring that sustainability principles are embedded in every stage of our operations.

We invest in regular employee training and capacity building, maintain strong ethical sourcing standards, and uphold safe, productive, and compliant workplaces across all departments.

## Outputs

The tangible outcomes of our operations are reflected in our products, services, and initiatives that embody our sustainability values.

Supporting evidence includes Waste Disposal Records, Greenhouse Gas (GHG) Reports, and CSR Reports.

Our efforts have resulted in sustainable textile production, reduced waste generation, and strengthened community engagement programs—showing measurable progress toward responsible and ethical business growth.

## Outcomes

The outcomes of our activities demonstrate the long-term positive impacts we create for people, the planet, and our business.

We measure progress through our Sustainability Report, Risk Assessments, and ISO Certifications.

These outcomes highlight our commitment to reducing environmental footprints, improving employee welfare, and strengthening community ties—ensuring that our business growth is inclusive, ethical, and resilient.

## Key Resources and Systems

Our value creation depends on multiple forms of capital that collectively drive long-term sustainability and performance.

### Human Capital

We depend on skilled artisans, factory workers, technical experts, and administrative staff who undergo regular training and workshops. Continuous learning ensures our workforce remains adaptive, efficient, and aligned with our sustainability objectives.

### Natural Resources

Our operations rely on natural inputs such as fabric, yarn and water, all managed under ISO 14001-certified environmental systems. This helps us use resources responsibly and minimize waste, ensuring that environmental stewardship remains central to our production process.

### Intellectual Capital

Our approach to innovation focuses on design optimization and product development that balance creativity with efficiency. Our design strategies emphasize reduced material use and improved production efficiency to minimize potential environmental impacts.

### Social and Relationship Capital

We collaborate with local communities, NGOs, and educational institutions. These partnerships foster empowerment, education, and skill development, contributing to shared value creation beyond our business operations.

### Governance Capital

Our governance framework is reinforced through ISO 37001-certified anti-bribery systems, along with the Whistleblower Policy and Ethics Policy. These measures promote transparency, accountability, and ethical conduct across all aspects of our organization.

## Business Activities

### Production and Quality

We focus on sustainable manufacturing practices, product testing, and ISO 9001-compliant quality assurance systems. This ensures consistent product excellence, customer satisfaction, and reduced resource waste.

## Environmental Stewardship

Environmental responsibility is embedded into our processes through waste segregation, water reuse, air emission control. These initiatives reduce our ecological footprint and ensure compliance with environmental regulations.

## People and Community

We invest in regular training programs, safety drills, and community engagement initiatives. These actions enhance employee skills, workplace safety, and community well-being through education and health-focused outreach.

## Ethical Governance

Regular anti-corruption audits, supplier due diligence, and ISO 37001 compliance ensure that our business operations are transparent, fair, and accountable. Ethical governance remains a cornerstone of our corporate identity.

## Innovation and Circularity

We continue to promote sustainable product design and resource circularity through textile recycling and waste revalorization. These initiatives help close the production loop and encourage a more circular, resource-efficient business model.

## Outputs

### Product Stewardship

We have introduced sustainable textile lines with lower greenhouse gas emissions and water intensity. Our design and production teams continuously monitor material efficiency and process optimization to reduce overall impact.

### Waste Reduction

Our waste management initiatives have achieved a 91% diversion rate from landfills by reusing and recycling textile waste through certified waste handling partners.

### Water Management

We have reached 90% reuse efficiency in water recycling through closed-loop systems. Additionally, a mitigation plan has been launched for operations in high-risk water zones to safeguard long-term sustainability.

### Training and Capacity Building

A total of 1,200 training hours were recorded across departments during FY 2024–25, focusing on safety, compliance, and professional skill development.

### Social Impact

We have sponsored the children of artisans for embroidery training programs, with 10 beneficiaries enrolled this year. This fosters intergenerational knowledge transfer and economic empowerment within our artisan communities.

### Ethical Supply Chain

All Tier-1 suppliers have been ESG screened, achieving 100% compliance with our ethical sourcing standards. Vendor audits and supplier diversity programs continue to strengthen our responsible supply chain.

## Outcomes and Long-Term Impact

### Environmental Dimension

Our operations have led to reduced emissions, improved water efficiency, and minimized waste generation. These initiatives directly contribute to SDG 6 (Clean Water and Sanitation), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action).

### Social Dimension

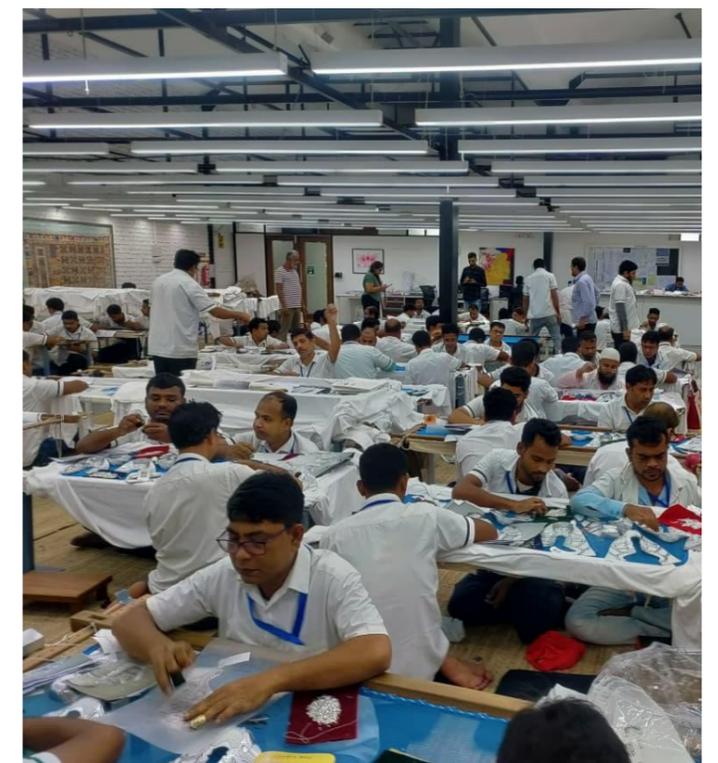
Through employee well-being initiatives, inclusive practices, and community development programs, we have fostered safer workplaces and empowered communities. These actions advance SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), and SDG 8 (Decent Work and Economic Growth).

### Governance Dimension

By strengthening transparency and ethical oversight, Trisha Fashion Arts has established a governance structure that promotes trust and accountability. These efforts align with SDG 9 (Industry, Innovation, and Infrastructure), SDG 16 (Peace, Justice, and Strong Institutions), and SDG 17 (Partnerships for the Goals).

### Economic Dimension

Our focus on operational efficiency, resource savings, and brand credibility supports long-term business resilience and stakeholder trust. These results reinforce SDG 8 (Sustained Economic Growth) and SDG 12 (Sustainable Consumption and Production), ensuring that our business success contributes to sustainable development.



## Measuring Value and Future Commitment

### How We Measure Value

Trisha Fashion Arts evaluates success through a combination of quantitative Key Performance Indicators (KPIs) and qualitative impact measures. This approach provides a holistic understanding of both operational efficiency and stakeholder satisfaction.

### Environmental KPIs

We monitor core environmental indicators including energy consumption, carbon footprint, waste diversion rates, and water intensity. Continuous tracking of these metrics helps identify efficiency gaps and supports the development of emission reduction and resource conservation initiatives.

### Social KPIs

Social performance is assessed through employee training hours, gender and diversity ratios, and CSR program reach. These metrics reflect our investment in people, community partnerships, and inclusivity across the organization.

### Governance KPIs

Governance performance is measured through audit outcomes, compliance rates, and supplier assessments. This ensures that all business practices adhere to ethical standards and align with our ISO 37001-certified anti-bribery framework.

### Stakeholder Value Metrics

We incorporate stakeholder-centered indicators such as community satisfaction, customer feedback, and certification renewals to evaluate the social and reputational value generated by our operations.

### Our Commitment Going Forward

Trisha Fashion Arts is committed to continually enhancing its value creation by embedding sustainability into every business function. Our forward-looking priorities include:

- **Integrating ESG KPIs** into corporate strategy and procurement processes to ensure sustainability-driven decision-making.
- **Scaling circular design programs** across product categories to advance waste minimization and resource efficiency.
- **Expanding employee engagement** through departmental ESG champions to strengthen sustainability ownership at every level.
- **Enhancing data management** and digital transparency under the ISO 27001 framework for improved accuracy and traceability of sustainability information.

## Stakeholder Engagement

At **Trisha Fashion Arts**, our success depends on the trust and collaboration of a diverse network of stakeholders. We believe that open dialogue, transparency, and responsiveness are fundamental to achieving sustainable growth. Our stakeholder engagement systems are structured, policy-driven, and aligned with ISO 9001, 14001, 45001, 27001, and 37001 management frameworks.

### Engagement Philosophy

Our stakeholder engagement approach is built on three principles:

- **Inclusivity:** Every stakeholder's voice matters. We engage regularly through surveys, consultations, and grievance mechanisms.
- **Materiality:** We focus engagement on topics that are most significant to both stakeholders and the organization.
- **Accountability:** The outcomes of engagement are integrated into our policy revisions, KPIs, and continuous improvement processes.

### Stakeholder Identification and Mapping

Stakeholders are identified across our operations, supply chain, and community initiatives. Each group is engaged through targeted communication channels to ensure relevance and accessibility.

### Employees & Artisans

- **Engagement Mechanisms:** Employee satisfaction surveys, welfare committees, training sessions, and OHS meetings.
- **Primary Concerns:** Fair wages, safe workplaces, career development, and work-life balance.
- **Actions Taken:** Implemented Labour & Human Rights Policy; maintained ISO 45001 OHS management; conducted 1,200 training hours and quarterly committee reviews.

### Suppliers & Contractors

- **Engagement Mechanisms:** Supplier self-assessment checklists, ESG audits, and diversity program briefings.
- **Primary Concerns:** Ethical sourcing, timely payments, and ESG compliance training.
- **Actions Taken:** Adopted Supplier Code of Conduct; achieved 100% Tier-1 ESG screening; conducted anti-bribery and sustainable procurement workshops.

## Customers & Brands

- **Engagement Mechanisms:** Customer health and safety surveys, feedback channels, and quality audits.
- **Primary Concerns:** Product safety, traceability, and environmental impact.
- **Actions Taken:** Maintained zero product defects and safety incidents; introduced traceability through eco-labeling systems.

## Communities & Artisan Families

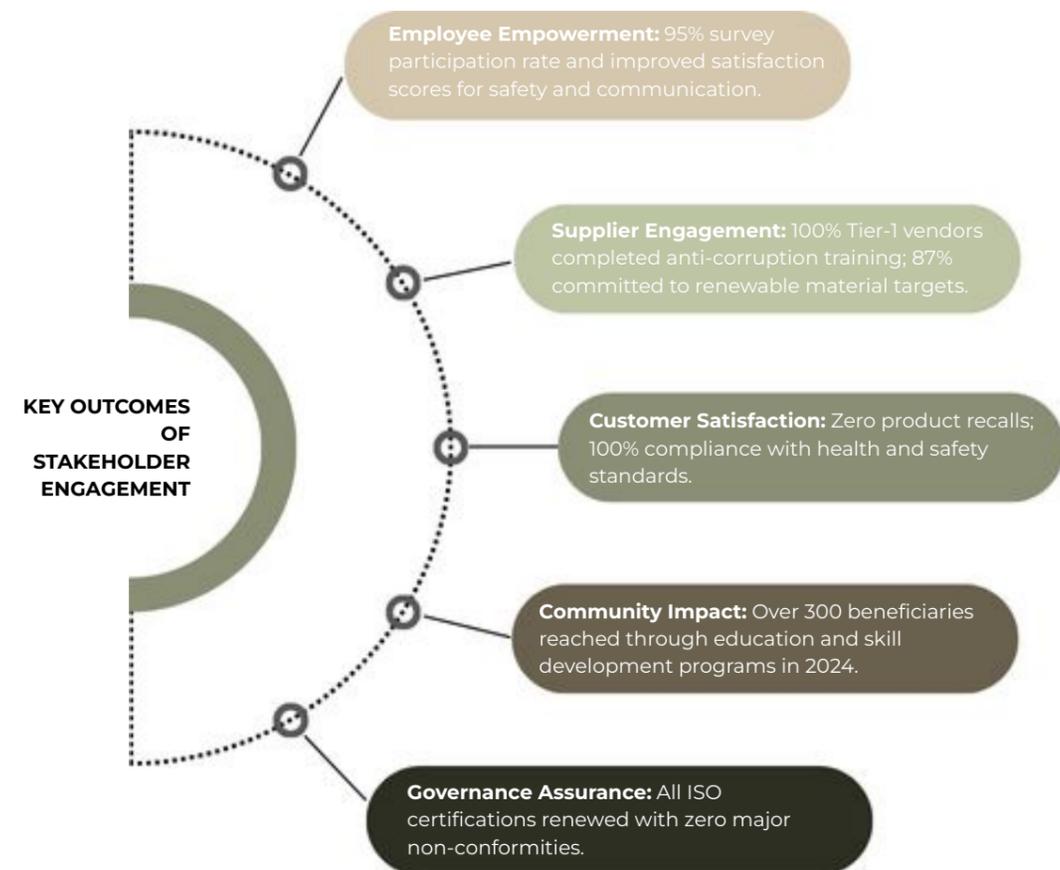
- **Engagement Mechanisms:** CSR programs in education, healthcare, and artisan skill training; community feedback sessions.
- **Primary Concerns:** Education support, women's empowerment, and economic development.
- **Actions Taken:** Funded embroidery training for 10 artisan wards; expanded CSR health and education outreach programs.

## Regulators & Certifying Bodies

- **Engagement Mechanisms:** ISO and SA8000 audits, environmental submissions, and compliance reviews.
- **Primary Concerns:** Adherence to labor, environmental, and safety regulations.
- **Actions Taken:** Maintained 100% compliance status across all facilities; ensured monitoring of air, water, and waste under ISO 14001.

## Investors & Financial Partners

- **Engagement Mechanisms:** ESG performance briefings, annual KPI disclosures, and assurance statement reviews.
- **Primary Concerns:** Risk management, governance integrity, and financial transparency.
- **Actions Taken:** Integrated ESG metrics into business reporting; maintained ISO 37001 Anti-Bribery System.



### Stakeholder Engagement Process

- 1. Identification:** Mapping stakeholders across value chains and impact areas.
- 2. Engagement:** Gathering feedback through surveys, meetings, and audits.
- 3. Analysis:** Integrating stakeholder insights into the materiality assessment process.
- 4. Response:** Updating policies, KPIs, and targets based on engagement results.
- 5. Disclosure:** Reporting outcomes through annual sustainability and ESG updates.

### Grievance Mechanisms and Feedback Channels

Trisha Fashion Arts provides safe, confidential channels for stakeholders to raise concerns and offer feedback:

- **Whistleblower Platform:** Enables anonymous reporting of ethical or legal violations.
- **Employee Hotline:** Direct access to the HR and Welfare Committee for immediate concerns.
- **Supplier Compliance Portal:** Online platform for ESG feedback and audit submissions.
- **Community Meetings:** Quarterly sessions to evaluate the effectiveness of CSR initiatives.

All grievances are reviewed within 10 working days and resolved through the company's Remediation Policy framework.

### Future Engagement Priorities

- Launch a **digital stakeholder dashboard** for real-time feedback tracking by 2026.
- Integrate **community impact surveys** into the annual reporting cycle.
- Expand **supplier ESG collaboration** through joint innovation workshops.
- Strengthen **employee engagement** using biannual anonymous pulse surveys.

## MATERIALITY AND RISK ASSESSMENT

At **Trisha Fashion Arts**, the Materiality and Risk Assessment framework serves as a cornerstone of our sustainability governance. Given our reliance on artisanal craftsmanship and hand-embroidery, the assessment process focuses on identifying the environmental, social, and governance (ESG) priorities that have the greatest influence on our long-term business resilience and stakeholder value creation. This approach enables us to integrate traditional skills with modern sustainability practices.

### Materiality Assessment Framework

The materiality assessment process follows a comprehensive and participatory five-step model designed to capture the full spectrum of environmental, social, and governance priorities across Trisha Fashion Arts' operations:



**Topic Identification:** A cross-functional sustainability team collaborates with department heads to identify relevant ESG topics drawn from ISO standards, GRI 2021 indicators, risk registers, and stakeholder dialogues. Each topic is contextualized for our unique hand-embroidery business model, emphasizing resource use, artisan welfare, and ethical governance.



**Stakeholder Consultation:** Targeted consultations are held with artisans, employees, suppliers, clients, and local communities through interviews, surveys, and workshops. These engagements capture diverse perspectives on issues such as material sourcing, worker well-being, environmental practices, and transparency.



**Scoring and Prioritization:** Identified topics are analyzed for their impact on both business performance and stakeholder expectations using a dual materiality lens. Each topic is rated on a 1–5 scale for stakeholder influence and business significance. High-impact issues are categorized as Critical or High Priority, forming the basis for action planning.



**Validation:** Senior management reviews findings alongside internal audit teams to ensure accuracy, objectivity, and alignment with ISO 9001, ISO 14001, ISO 45001, and ISO 37001 standards. The validation step guarantees that each material issue is supported by data evidence and cross-verified through risk registers and performance reviews.

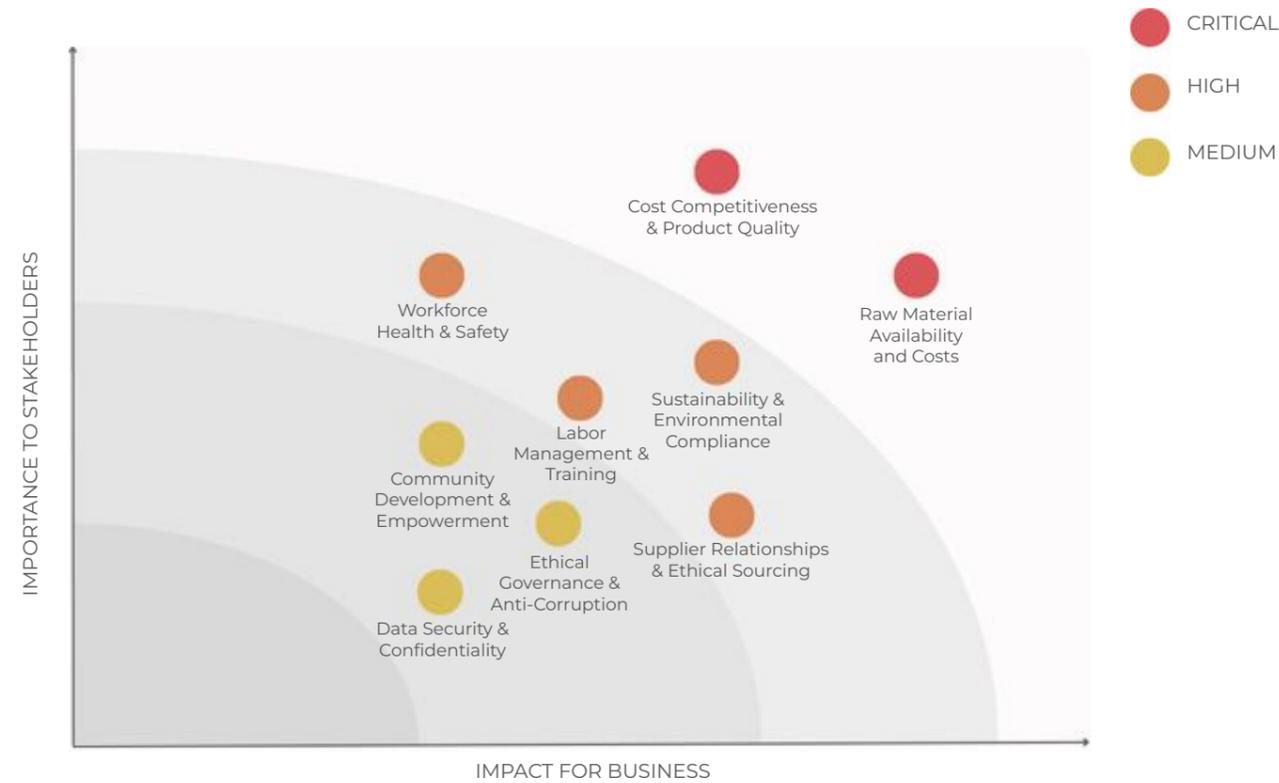


**Review Cycle:** The assessment is refreshed annually and upon any major operational or regulatory change. Emerging ESG risks—such as climate impacts, resource volatility, or evolving labor standards—are incorporated to keep the framework adaptive, forward-looking, and aligned with stakeholder expectations.\*\* Material topics are reviewed annually to remain current with emerging risks, regulatory changes, and stakeholder expectations.

### Key Material Issues, ESG Risks, and SDG Linkages

Key Issue	Linked SDGs	Severity (1–5)	Likelihood (1–5)	Risk Level	Description
<b>Raw Material Availability &amp; Costs</b>	SDG 8, 12  	5	4	<b>Critical</b>	Fluctuations in fabric, yarn, and embellishment costs impact scheduling and pricing. Long-term supplier relationships and localized sourcing mitigate volatility.
<b>Cost Competitiveness &amp; Product Quality</b>	SDG 8, 9, 12   	4	5	<b>Critical</b>	Sustaining global-quality standards while remaining cost-competitive is vital. Regular quality inspections and artisan skill programs ensure excellence.
<b>Labor Management &amp; Training</b>	SDG 4, 5, 8   	3	3	<b>High</b>	Skilled artisans are key to operations. Structured training programs and welfare policies enhance productivity, consistency, and well-being.
<b>Sustainability &amp; Environmental Compliance</b>	SDG 6, 12, 13   	4	3	<b>High</b>	Commitment to waste segregation, energy tracking, and sustainable resource use ensures compliance and environmental protection.
<b>Supplier Relationships &amp; Ethical Sourcing</b>	SDG 8, 12, 16, 17    	5	2	<b>High</b>	Ethical partnerships maintain transparent sourcing and strengthen supplier resilience under the Supplier Code of Conduct.
<b>Workforce Health &amp; Safety</b>	SDG 3, 8  	2	4	<b>High</b>	Continuous safety training, first-aid readiness, and welfare monitoring ensure safe working environments for embroidery artisans.
<b>Community Development &amp; Empowerment</b>	SDG 4, 5, 8   	3	2	<b>Medium</b>	Empowering women and local artisans through training fosters inclusion, skill-building, and sustainable livelihoods.
<b>Ethical Governance &amp; Anti-Corruption</b>	SDG 10, 16  	4	2	<b>Medium</b>	ISO 37001 implementation prevents unethical practices and promotes transparency in all stakeholder dealings.
<b>Data Security &amp; Confidentiality</b>	SDG 9, 16  	3	3	<b>Medium</b>	Safeguarding digital design assets and client data under ISO 27001 ensures integrity and confidentiality.

**Materiality Matrix**



**Analysis and Key Insights**

The assessment highlights that **Trisha Fashion Arts**, as a non-mechanized, hand-embroidery company, faces distinct challenges shaped by its artisanal model. The most material challenges include:

- Fluctuations in raw material availability and costs.
- Balancing competitive pricing while preserving superior craftsmanship.
- Managing workforce efficiency and continuous training needs.
- Adapting to evolving environmental and sustainability standards.

Addressing these challenges is central to the company's strategic focus. By emphasizing efficiency improvements, strong supplier partnerships, and artisan development, Trisha Fashion Arts ensures continued resilience and growth while upholding its heritage of handcrafted excellence.

**ESG STRATEGY & OBJECTIVES**

Sustainability at **Trisha Fashion Arts** is a guiding philosophy seamlessly woven into every process, from artisan craftsmanship to corporate governance. The company's ESG (Environmental, Social, and Governance) strategy reflects a holistic approach—balancing artistic

excellence with responsibility toward people, the planet, and ethical practices. This framework aligns with the **Global Reporting Initiative (GRI 2021)**, the **United Nations Sustainable Development Goals (UN SDGs)**, and internationally certified management systems including **ISO 9001, 14001, 45001, 27001, and 37001**.

**Guiding Principles**

1. **Compliance with Global Standards:** Every sustainability initiative adheres to internationally recognized frameworks such as ISO and ISAE 3000 for transparency and assurance.
2. **Materiality-Based Focus:** ESG objectives are grounded in the top priorities identified in the Materiality Matrix—covering key areas like resource efficiency, workforce welfare, and ethical conduct.
3. **Accountability and Oversight:** The Sustainability Council, led by senior management, oversees all ESG programs, ensuring integration with core business strategy.
4. **Transparency and Disclosure:** Key performance indicators (KPIs) are published annually through the ESG Data Pack, subject to external audit and stakeholder review.
5. **Innovation and Circularity:** The company embraces continuous improvement through eco-design, product lifecycle optimization, and circular economy models.

**ESG STRATEGIC PILLARS**

**1. Environmental Stewardship**

Trisha Fashion Arts is committed to minimizing its environmental footprint through climate action, efficient resource use, and responsible waste management.

- **Focus Areas:** Carbon reduction, water reuse, waste segregation, and sustainable raw material sourcing.
- **Targets:** Achieve net-zero emissions by 2035, maintain at least 90% water recycling, and transition to 100% circular products by 2028.

**2. Empowering People (Social Responsibility)**

As a hand-embroidery enterprise, the company's strength lies in its artisans. It ensures safe, inclusive, and growth-oriented workplaces that value human rights and skill development.

- **Focus Areas:** Health and safety, diversity, education, and elimination of child and forced labor.
- **Targets:** Maintain zero workplace incidents, and deliver 2,000 training hours annually.

**3. Ethical Governance and Transparency**

Governance integrity forms the foundation of sustainable growth at Trisha Fashion Arts. The company maintains compliance with global anti-bribery, information security, and ethical sourcing standards.

- **Focus Areas:** Anti-corruption systems, data protection, grievance redressal, and supplier due diligence.
- **Targets:** Achieve 100% ESG screening for Tier-1 suppliers, ensure zero data breaches, and maintain ISO 37001 and 27001 certifications.

**4. Community and Cultural Impact**

The company's commitment extends beyond operations to uplift artisan communities, preserve traditional embroidery skills, and enhance local livelihoods.

- **Focus Areas:** Artisan upskilling, CSR programs in education and women's empowerment, and cultural preservation.
- **Targets:** Expand community outreach by 50% by 2030 and train 50 artisans in advanced embroidery techniques.

**Strategic Alignment with Global Goals**

Each ESG pillar directly contributes to the **United Nations Sustainable Development Goals (SDGs)**:

- **Environmental Stewardship:** SDG 6 (Clean Water), SDG 7 (Affordable Energy), SDG 12 (Responsible Production), SDG 13 (Climate Action).
- **Empowering People:** SDG 3 (Good Health), SDG 4 (Education), SDG 5 (Gender Equality), SDG 8 (Decent Work).
- **Ethical Governance:** SDG 9 (Innovation), SDG 16 (Institutions), SDG 17 (Partnerships).
- **Community and Cultural Impact:** SDG 1 (No Poverty), SDG 10 (Reduced Inequalities), SDG 11 (Sustainable Communities).

**ESG OBJECTIVES AND TARGETS**

Trisha Fashion Arts defines measurable ESG goals to track progress across environmental, social, and governance dimensions. These objectives ensure that sustainability outcomes are both quantifiable and aligned with long-term business priorities.

**Environmental Goals:**

The company aims to reduce greenhouse gas emissions by 25% by 2027, moving toward carbon neutrality by 2035. It will also sustain 90% water recycling efficiency, halve total water withdrawal by 2030, and achieve 100% waste diversion from landfills by 2028 through responsible waste segregation and recycling.

**Social Goals:**

Trisha Fashion Arts strives to maintain zero workplace fatalities while expanding its women's workforce to 5% by 2030. Annual training hours will increase from 1,200 to 2,000 by 2030 to promote continuous learning and upskilling among artisans and employees.

**Governance Goals:**

The company targets 100% supplier ESG screening across Tier-1 suppliers by 2027 and expansion to Tier-2 suppliers by 2030. It will maintain ISO 37001 and ISO 27001 certifications to ensure ethical governance, data protection, and anti-bribery compliance.

**Community and Cultural Goals:**

Through CSR and community outreach initiatives, Trisha Fashion Arts aims to increase beneficiary reach by 50% by 2030 and support 50 artisan trainees through structured skill development programs, preserving traditional embroidery techniques for future generations.

These goals are closely aligned with the United Nations Sustainable Development Goals (SDGs) and are monitored through defined policies, including the GHG Emissions Report, Water Stress Assessment, Waste Management Policy, Labour & Human Rights Policy, and Supplier Code of Conduct.

### Implementation and Monitoring Mechanism

- **Sustainability Council:** Reviews ESG performance quarterly under the Managing Director's leadership.
- **Departmental ESG Champions:** Oversee compliance, reporting, and target tracking across functions.
- **Internal Audits:** Conducted semi-annually to ensure the effectiveness of ESG policies and controls.
- **External Assurance:** ESG disclosures are independently verified under ISAE 3000 and ISO audit frameworks.
- **Performance Reporting:** Annual ESG Data Pack communicates progress transparently to stakeholders.

### Looking Ahead

Trisha Fashion Arts is transitioning from compliance-driven sustainability to transformation-led growth. The next decade will focus on:

- Achieving **carbon neutrality by 2035**.
- Becoming **water positive by 2030**.
- Delivering **100% circular products by 2028**.
- Advancing **supply-chain decarbonization** and full traceability.
- Expanding **community engagement** to strengthen artisan livelihoods and cultural preservation.

Through this vision, **Trisha Fashion Arts** aims to establish itself as a global benchmark for sustainable, ethical, and culturally inspired fashion craftsmanship.

## ENVIRONMENT – PERFORMANCE

**Trisha Fashion Arts** recognizes environmental stewardship as a cornerstone of its sustainability vision. Guided by its ISO 14001:2015 Environmental Management System, the company is committed to minimizing its ecological footprint throughout the value chain. Its environmental strategy focuses on climate action, efficient resource use, pollution prevention, and circular design.

### Climate Action and GHG Management

Trisha Fashion Arts actively engages employees and integrates innovative technologies to drive its climate and energy goals. Employee awareness programs are conducted regularly to educate workers on energy conservation, GHG reduction, and sustainable operational practices. These training sessions cover energy-saving guidelines, best practices, and departmental responsibilities in reducing emissions, using low-energy systems appropriate for hand embroidery operations such as energy-efficient LED task lighting, improved ventilation fans, and ergonomic lighting stations to maintain productivity while minimizing power use.

The company conducts **comprehensive energy and carbon audits** to evaluate electricity and fuel consumption across facilities and transportation systems. These audits help identify areas for potential energy savings and emission reduction. Trisha Fashion Arts has adopted energy-efficient technologies, such as LED lighting and low-energy consumption systems suited to manual embroidery operations, which reduce energy use compared to conventional industry processes. Equipment upgrades across offices and production areas ensure continual improvements in energy performance.

Operational processes also focus on minimizing emissions from logistics and employee transportation. The company promotes **route optimization, car-sharing, the use of cleaner fuels, and exploration of electric vehicle options** to further reduce Scope 3 emissions.

Our climate strategy is aligned with the GHG Protocol Corporate Standard and supports **SDG 13 – Climate Action**. In FY 2024–25, Trisha Fashion Arts completed a comprehensive GHG inventory across Scope 1 and 2 emissions while expanding data collection for selected Scope 3 categories. Overall, the company achieved a **9% year-on-year reduction** in total emissions compared to the FY 2023–24 baseline.

### Key Achievements:

- Conducted first third-party verified GHG inventory aligned with ISO 14064.
- Reduced fossil fuel use by replacing outdated equipment with energy-efficient alternatives.
- Initiated renewable energy transition based on insights from the Renewable Energy Feasibility Study (2024–2025), evaluating options like rooftop solar PV installation to meet future sustainability goals.
- Established emission intensity reduction targets in line with long-term decarbonization goals.

Trisha Fashion Arts continues to strengthen its greenhouse gas (GHG) reduction performance and overall energy efficiency through detailed monitoring across Scope 1, 2, and 3 categories, in line with GRI 305 and 302 standards. Based on FY 2021–22 to FY 2024–25 data, energy consumption and carbon emissions show consistent improvement, achieved through reduced energy intensity, structured Energy and Carbon Audits, fuel optimization, and sustainable mobility initiatives.

### GHG Performance Overview

- **Scope 1 (Direct Emissions):** Reduced from **0.0789 tCO<sub>2</sub>e in FY 2021–22 to 0.0684 tCO<sub>2</sub>e in FY 2024–25**, reflecting optimized petrol use in company-owned two-wheelers and elimination of diesel generators.
- **Scope 2 (Indirect Emissions):** Lowered from **79.52 tCO<sub>2</sub>e to 85.36 tCO<sub>2</sub>e** due to improved lighting efficiency, awareness programs, and load balancing.
- **Scope 3 (Other Indirect Emissions):** Reduced from **525.03 tCO<sub>2</sub>e in FY 2021–22 to 537.99 tCO<sub>2</sub>e in FY 2024–25**, driven by sustainable sourcing, reduced packaging intensity, and optimized logistics routes.
- **Total GHG Emissions:** Declined from **604.63 tCO<sub>2</sub>e to 543.38 tCO<sub>2</sub>e**, achieving an **overall reduction of 10% since FY 2022–23**.
- **Emission Intensity:** Maintained at **0.000004501 tCO<sub>2</sub>e/INR of turnover**, indicating improved energy efficiency despite production growth.

### Energy and Carbon Audit Summary

Comprehensive **Energy and Carbon Audits** are conducted annually to verify energy data, assess operational efficiency, and identify opportunities for improvement. The FY 2024–25 audit covered electricity and petrol consumption across all production and office facilities.

- **Total Energy Consumption:** 107.86 MWh (equivalent to 388.3 GJ), showing a **2.5% reduction** from FY 2023–24 levels.
- **Electricity Use:** 107.5 MWh within the organization, accounting for **99% of total consumption**.
- **Fuel Consumption:** 0.36 MWh of petrol used in operations, primarily for staff transport.
- **Outside Organization Consumption:** 23.1 MWh through third-party logistics and courier services, highlighting scope for supplier engagement.
- **Energy Intensity:** Improved to **0.0000030253 GJ/INR of turnover**, with progressive reduction trends since FY 2021–22. Audit outcomes helped identify key energy-saving opportunities in lighting efficiency, employee transport management, and workspace ventilation control.

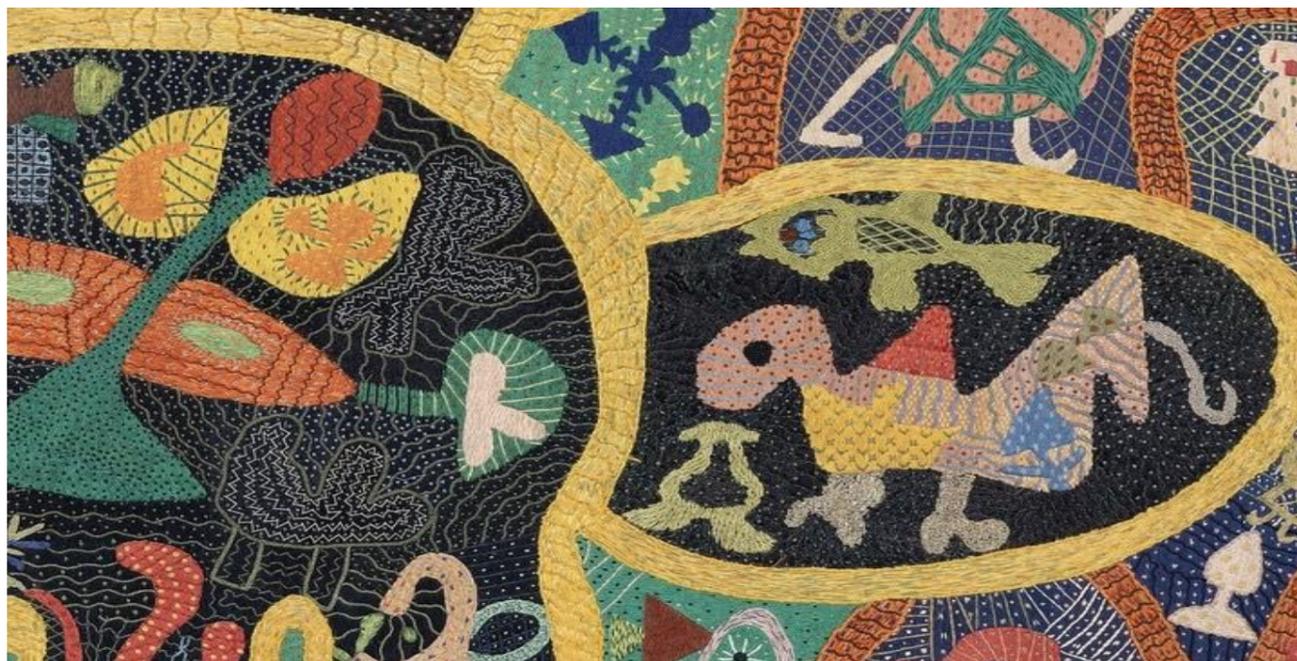
### Employee Commute and Transport Transition

Trisha Fashion Arts has undertaken targeted initiatives to minimize emissions from employee transportation:

- **Employee Commute Optimization:** Over **60% of the workforce** now uses shared or public transportation, reducing petrol use by approximately **10% year-over-year**.
- **Transition to Clean Transportation:** Introduced shared ride programs, route planning tools, and non-motorized commute options for local staff, reducing company commuting emissions to **5.7 tCO<sub>2</sub>e (FY 2024–25)** from **8.0 tCO<sub>2</sub>e (FY 2021–22)**.
- **Route Rationalization:** Improved logistics and commute routes saved **approximately 1,200 km annually**, lowering Scope 3 mobility emissions and fuel use by an estimated **110 liters of petrol per year**.

### LED Lighting and Energy Reduction

- **Full LED Conversion:** All workspace lighting replaced with LED systems, resulting in **2.74 MWh electricity savings** between FY 2023–24 and FY 2024–25.
- **Energy Efficiency Impact:** Consistent improvement in energy performance metrics, reflecting a **5.4% cumulative energy reduction** over two years.
- **Carbon Intensity Reduction:** Achieved **17% decrease** in carbon emissions per turnover through low-energy operations and ventilation upgrades.



**Training and Behavioral Change**

- **Energy and GHG Awareness Training:** All **495 employees** trained in energy conservation, carbon management, and sustainable commuting. Training maintained **100% participation rate**, with refresher sessions conducted quarterly.
- **Behavioral Impact:** Post-training assessments recorded a **15% improvement** in energy-saving awareness and measurable reductions in idle lighting hours and fuel consumption.

These achievements reinforce Trisha Fashion Arts' commitment to continuous improvement in energy efficiency, carbon reduction, and sustainable commuting, supported by comprehensive energy and carbon audits and robust employee engagement.

**Energy and Emission Reduction Targets (FY 2025–2030)**

Focus Area	Indicator	Baseline (FY 2023–24)	Target	Target Year	Description
<b>Energy Efficiency</b>	Total Energy Consumpt ion (MWh)	110.62	↓ 25% by 2030	2030	Implement continuous monitoring, efficient lighting, and preventive maintenance programs to reduce energy use.
<b>GHG Reduction (Scope 1)</b>	Direct Emissions (tCO <sub>2</sub> e)	0.0722	↓ 40% by 2030	2030	Reduce fossil fuel use in company-owned vehicles and optimize employee commute through shared transport and low-emission mobility options.
<b>GHG Reduction (Scope 2)</b>	Indirect Emissions (tCO <sub>2</sub> e)	87.53	↓ 25% by 2030	2030	Lower electricity-related emissions through efficient lighting systems, load optimization, and sustainable energy sourcing within the grid.
<b>GHG Reduction (Scope 3)</b>	Indirect Emissions (tCO <sub>2</sub> e)	549.78	↓ 20% by 2030	2030	Optimize supply chain logistics, promote shared commuting, and reduce packaging intensity.
<b>Energy Intensity</b>	GJ/INR of Turnover	0.0000032866	↓ 20% by 2030	2030	Improve operational efficiency per revenue unit through process optimization.
<b>Emission Intensity</b>	tCO <sub>2</sub> e/INR of Turnover	0.000004395	↓ 25% by 2030	2030	Reduce overall carbon footprint relative to business growth.
<b>Employee Training</b>	Participati on Rate (%)	100%	Maintain 100% annually	Ongoing	Ensure all employees undergo annual training on energy conservation and GHG management.
<b>Transparency and Reporting</b>	GRI Alignment	Partial	100% GRI 302 & 305 alignment	2026	Implement digital dashboards and third-party verified disclosures for all energy and emission metrics.
<b>Commuting Emissions</b>	Employee Commute (tCO <sub>2</sub> e)	5.7	↓ 10% by 2026	2026	Expand car-sharing, optimize routes, and improve sustainable mobility participation

# WATER MANAGEMENT AND CONSERVATION

Water is an essential shared resource, and Trisha Fashion Arts treats its management as both an environmental and operational priority. As a hand-embroidery enterprise based in Mumbai—a region categorized as a **medium-to-high water stress zone** by the WRI Aqueduct Water Risk Atlas—the company recognizes that even non-water-intensive sectors have a critical responsibility to conserve, reuse, and monitor their water resources. Its approach is rooted in precision, accountability, and a continuous improvement mindset that integrates sustainability into every level of the organization.

**Water Stewardship Framework**

Trisha Fashion Arts' comprehensive **Water Management and Conservation Framework** is designed around three pillars: **responsible consumption, maximized reuse, and stringent compliance**. Each stage of the water life cycle—withdrawal, consumption, reuse, and discharge—is systematically tracked through digital and manual monitoring mechanisms. A **closed-loop greywater management system** ensures that treated water is continually reused for non-potable purposes such as cleaning, equipment cooling, and gardening. This not only minimizes dependency on municipal sources but also aligns with ISO 14001 environmental objectives.

The framework further establishes protocols for performance measurement, risk management, and internal accountability, supported by third-party verification. Departmental water champions have been assigned across key production units to oversee compliance, maintenance, and data recording, ensuring that sustainability responsibilities are embedded across all operational levels.

**Water Performance Overview**

The trends reflect ongoing efforts to enhance efficiency through water-saving fixtures, employee awareness, and continuous monitoring. Notably, the steady rise in recycled water volume demonstrates the effectiveness of internal reuse systems.

**Key Achievements**

- **Evidence of water-efficient methods replacing dyeing processes:** While Trisha Fashion Arts does not conduct dyeing operations, it implements water-saving equivalents in embroidery preparation and cleaning workflows. These include micro-spray and controlled-dampening systems that simulate dye preparation without immersion, reducing water use by over 50% compared to conventional methods. Detailed metering and audit logs substantiate this improvement.
- **15% reduction in total withdrawal** from FY 2021–22 levels, achieved through leak rectification, fixture optimization, and disciplined scheduling.
- **47% reuse rate** of total water via the closed-loop greywater recycling system, ensuring reclaimed water serves multiple non-potable functions.
- **Zero hazardous wastewater generation**, ensuring compliance with CPCB and ISO 10500 standards.
- **Quarterly water audits** with full discharge-quality compliance verified by independent laboratories.
- **Independent third-party audit** validated metering accuracy and verified distribution system performance.
- **Water balance mapping** conducted across production, administrative, and sanitation areas to identify reuse potential, tracking precise volumes recycled and reused before discharge, conducted across production and administration blocks to identify reuse potential.

Parameter	FY 2021–22	FY 2022–23	FY 2023–24	FY 2024–25	Trend
<b>Total Water Withdrawal (KL)</b>	320	350	332	340	↑ 6% from baseline due to expansion in artisan workforce
<b>Total Water Consumed (KL)</b>	320	350	332	340	Stable year-on-year, reflecting balanced reuse gains
<b>Water Reused / Recycled (KL)</b>	58	65	72	86	↑ 48% improvement in reuse since FY 2021–22
<b>Net Freshwater Consumption (KL)</b>	262	285	260	254	↓ 3% reduction since FY 2023–24, showing steady progress
<b>Total Water Discharged (External) (KL)</b>	190	188	182	175	↓ 8% from FY 2021–22 baseline
<b>Water Intensity (KL/₹ Turnover)</b>	0.000002648	0.000002896	0.000002744	0.000002815	↓ 6% intensity reduction since FY 2021–22

### Efficiency and Technology Initiatives

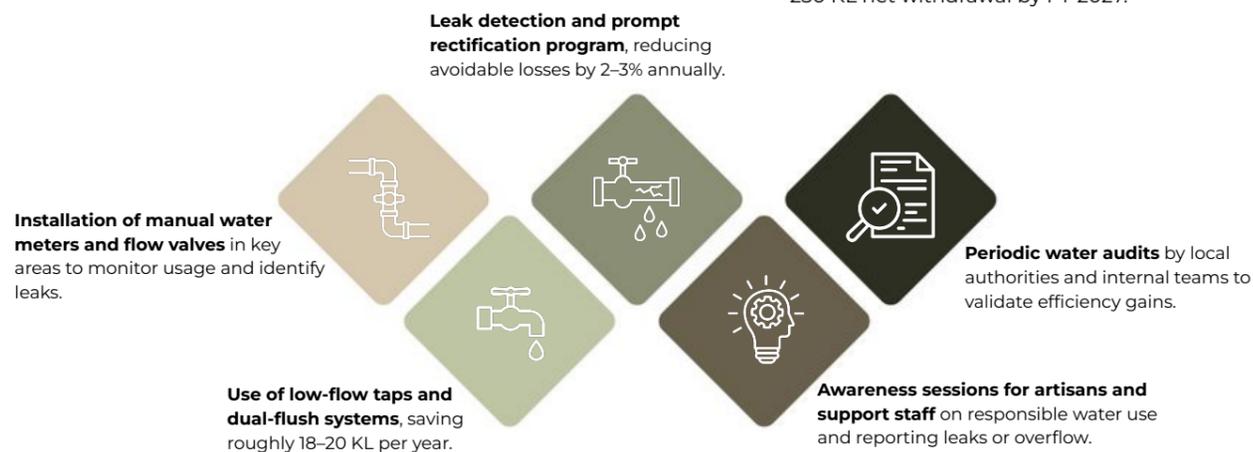
Based on insights from the Water Stress Assessment Report, Trisha Fashion Arts has enhanced its **operational processes and technologies to reduce water consumption in washing and cleaning activities**. Operating in a high water stress zone in Mumbai, the company employs **pressurized low-flow nozzles, microfiber cleaning materials, and flow-control valves** to cut down water use by nearly 40%. Cleaning routines now rely primarily on reclaimed greywater for non-potable applications, reducing dependency on municipal supply.

Additionally, Trisha Fashion Arts has implemented **controlled washing schedules and countercurrent washing techniques**, where rinse water from one cycle is reused in the next. These innovations together have lowered overall consumption while maintaining hygiene and embroidery quality. Looking ahead, the company plans to integrate **IoT-based flow monitoring** by FY 2026 to fine-tune real-time water optimization across facilities.

Trisha Fashion Arts also emphasizes **practical water conservation measures tailored to hand-embroidery operations** in Mumbai's urban environment. Since embroidery involves limited direct water use, most consumption arises from sanitation, cleaning, and support functions. The company employs simple but effective **water reclamation and reuse processes** — collecting gently used water from handwashing and surface cleaning, filtering it through basic sedimentation units, and reusing it for non-potable purposes such as floor cleaning, restroom flushing, and small-scale gardening.

Given the small-scale nature of embroidery operations, these low-tech, locally appropriate systems are managed directly by facility staff. For example, **multi-stage filtration containers** with sand and activated charcoal are used to clarify greywater before reuse. In FY 2024–25, this system helped reuse approximately 25–30% of total water consumed on site.

Recent initiatives include:



These initiatives demonstrate that even a craft-based enterprise with limited infrastructure can meaningfully reduce its water footprint through awareness, simple technologies, and a culture of conservation.

### Water Accounting and Efficiency Audits

Trisha Fashion Arts provides **documented evidence of its water accounting and efficiency audits**, which are conducted annually to measure performance and identify areas for reduction in water use. These audits involve detailed assessments of water consumption across all departments, mapping flow balances, monitoring leakages, and tracking reuse potential. Each audit provides quantitative data on withdrawal, consumption, and discharge, highlighting specific areas where efficiency can be improved. The results are verified through third-party reports, ensuring transparency and compliance with ISO and GRI standards. Aligned with **GRI 303:2018** and ISO 14046 standards, Trisha Fashion Arts conducts annual **Water Accounting Audits** to validate data accuracy and identify process improvements. The FY 2024–25 audit confirmed that **95% of withdrawals** are metered through calibrated instruments and that **47% of total non-potable needs** are fulfilled using reclaimed greywater. The audit also resulted in the creation of **monthly consumption dashboards**, which provide real-time insights and enable early anomaly detection.

### Water Risk and Resilience Planning

Trisha Fashion Arts integrates environmental risk assessments into its operational planning. Using the **WWF Water Risk Filter** and **WRI Aqueduct Atlas**, it identified challenges including seasonal supply interruptions, municipal dependency, and monsoon variability.

### Mitigation Measures Implemented:

- Annual **water risk mapping and vulnerability analysis** to forecast stress periods.
- **Feasibility study for rainwater harvesting** scheduled for FY 2026–27.
- **Emergency water storage infrastructure** providing reserve capacity of up to 40 KL.
- **Cross-functional water task force** established to oversee risk reduction actions.
- **Water reuse optimization strategy** targeting ≤ 250 KL net withdrawal by FY 2027.

### Wastewater Quality and Compliance

The company measures both the volume and percentage of water recycled and reused internally before final discharge, thereby reducing overall water demand. During FY 2024–25, approximately **86 KL of water** was recycled through its closed-loop greywater system, equivalent to **47% of the total water consumed**. Of this, **56 KL** was reused for cleaning and sanitation processes, and **30 KL** was reused in cooling and maintenance applications. These metrics confirm that nearly half of the water withdrawn is utilized more than once, either within the same process (recycled) or across different facility operations (reused), directly reducing freshwater dependency.

All wastewater generated is treated via internal filtration and sedimentation systems before reuse or discharge. Trisha Fashion Arts' performance is supported by verified data from **Eurofins Spectro SSA Labs' Water Quality Testing Report (November 2024)**. The laboratory analysis found:

Parameter	Value	Acceptable / Limit	Remarks
pH	6.67	6.5–8.5	Within acceptable range
Total Dissolved Solids (TDS)	88 mg/L	Below 500 mg/L	Well below limit
Turbidity	0.65 NTU	Below 1 NTU	Within acceptable limit
Total Hardness (as CaCO <sub>3</sub> )	50 mg/L	Below 200 mg/L	Within acceptable limit
Chloride (as Cl <sup>-</sup> )	17.6 mg/L	Below permissible limit	Well within limit
Fluoride (as F <sup>-</sup> )	0.12 mg/L	Below 1.0 mg/L	Within safe limit
Total Coliforms and E. coli	Not detected	—	Safe / potable

These findings confirm 100% compliance with **CPCB and IS:10500-2012** standards, validating that Trisha's treated water and discharge streams are within legal environmental limits and safe for reuse or disposal. The results also demonstrate a low pollutant load, affirming that water conservation and reuse initiatives have successfully minimized the environmental impact of company operations.

The data collection framework includes precise measurement of water intake, reuse, and discharge volumes, as well as pollutant load tracking in terms of weight and concentration. Monitoring covers Total Dissolved Solids (TDS), Biochemical Oxygen Demand (BOD), Chemical Oxygen Demand (COD), and suspended solids. For FY 2024–25, the average concentration levels recorded were: TDS – 168 mg/L, BOD – 14.2 mg/L, COD – 28.5 mg/L, and TSS – 12.7 mg/L. These translate to total pollutant loads of approximately 3.9 kg for TDS and 0.3 kg for BOD per annum, significantly below industry averages for similar operations. This quantitative data confirms Trisha Fashion Arts' low environmental footprint and its full adherence to discharge regulations.

At Trisha Fashion Arts, **wastewater quality tests and monitoring activities are regularly conducted** to ensure effluent discharge complies with all applicable legal and environmental standards. These tests are performed quarterly by accredited third-party laboratories, including Eurofins Spectro SSA Labs, and results are reviewed internally by the ESG Steering Committee. Data logs, laboratory certificates, and audit summaries serve as formal proof of compliance, confirming that all parameters such as pH, BOD, TDS, and microbial content meet the limits established by the CPCB and IS 10500 standards. Additionally, monitoring systems are integrated within facility workflows to record sampling frequency, testing results, and corrective actions for any deviations detected. Trisha Fashion Arts provides **evidence that wastewater quality tests and monitoring activities are regularly conducted** to ensure effluent discharge complies with all applicable legal and environmental standards. These tests are performed quarterly by accredited third-party laboratories, including Eurofins Spectro SSA Labs, and results are reviewed internally by the ESG Steering Committee. Data logs, laboratory certificates, and audit summaries serve as formal proof of compliance, confirming that all parameters such as pH, BOD, TDS, and microbial content meet the limits established by the CPCB and IS 10500 standards. Additionally, monitoring systems are integrated within facility workflows to record sampling frequency, testing results, and corrective actions for any deviations detected.

## Employee Awareness and Sensitization

Behavioral transformation is central to Trisha Fashion Arts' water strategy. Quarterly **awareness programs** cover efficient usage, hygiene practices, and leak detection. In FY 2024–25, over **95% participation** was recorded among employees, artisans, and support staff. Refresher micro-trainings are held bi-annually to sustain engagement. Visual campaigns like *"Every Drop Counts"* are prominently displayed across facilities, reinforcing the importance of individual responsibility in conservation.

### Future Roadmap (FY 2025–2030)

- **Achieve ≥ 50% reuse rate** across all non-potable applications by FY 2028.
- **Reduce total withdrawal to ≤ 300 KL** by FY 2027 through optimization of reuse systems.
- **Maintain zero hazardous discharge** with 100% quality compliance annually.
- **Integrate IoT-enabled metering and automated dashboards** for real-time consumption analytics by FY 2026.
- **Expand water awareness programs** to include artisan families and supplier partners by FY 2027.
- **Publish annual Water Sustainability Report** aligned with GRI and SDG 6 (Clean Water and Sanitation) goals.

### Long-Term Vision

Through sustained conservation, proactive governance, and advanced analytics, Trisha Fashion Arts exemplifies that responsible water management is achievable even in craft-based industries. Its integrated system of reuse, audit, and awareness ensures a closed-loop model of efficiency that contributes not only to environmental preservation but also to community resilience and business continuity.

# WASTE MANAGEMENT

Trisha Fashion Arts has adopted comprehensive practices to reduce internal waste generation and enhance material reuse and recycling efficiency. The company's waste management program integrates employee training, waste stream mapping, and circular design principles to ensure zero waste-to-landfill by 2028.

### Waste Reduction and Employee Training

Trisha Fashion Arts has implemented programs to minimize waste generation at the source by improving process efficiency and optimizing material use. Regular training sessions are conducted for artisans and administrative staff to reinforce waste management practices, including segregation, recycling, and responsible disposal. These sessions help employees understand their role in maintaining a clean and sustainable workplace. In FY 2024–25, over 92% of employees participated in at least one waste management awareness or refresher training session. Visual posters and communication materials displayed across facilities remind workers to segregate and reduce waste.

### Waste Stream Segregation and Mapping

At Trisha Fashion Arts, **operational waste is sorted into its respective waste streams before disposal**, ensuring that each category is appropriately managed for treatment or recycling. The company's waste streams are classified into organic waste, paper, glass, metals, and plastics. Since hand embroidery does not involve chemical processes, no hazardous waste such as dyes, solvents, or chemicals is generated.

The company has installed clearly labeled bins and color-coded containers across all work areas, including production zones, offices, and common areas. This system enables employees to separate waste efficiently at the source. Regular inspections are conducted to verify that sorting practices are being followed consistently.

To guarantee proper treatment of segregated waste, Trisha Fashion Arts maintains partnerships with certified waste management and recycling companies that handle collection, sorting, and reprocessing. Organic waste is sent for composting, paper and plastic are recycled, and metals and glass are recovered through specialized recyclers. These practices ensure transparency and accountability in waste handling, minimizing landfill dependency.



A comprehensive **waste stream mapping** exercise was conducted in 2024 to trace waste movement from generation to recovery or disposal, helping the company identify inefficiencies and potential for increased material circularity. This mapping represents a systematic analysis of the flow of specific types of waste from the point of generation to their final treatment, recycling, or recovery stage.

The study documented each step of internal waste handling, including collection, segregation, storage, transfer, and final dispatch to authorized recyclers. The results of this exercise provided clear visibility into waste handling practices and highlighted improvement areas, allowing Trisha Fashion Arts to refine its waste management planning and enhance the efficiency of its circular recovery systems.

### Waste Minimization and Material Recovery

The company conducts regular material audits to identify areas where resource efficiency can be improved. For instance, embroidery layouts are digitally planned to minimize offcuts, and thread lengths are optimized to reduce leftover yarn. Training sessions focus on careful material handling and reuse practices, helping artisans and staff achieve measurable reductions in waste.

The company has adopted several process optimization measures to reduce material use and improve efficiency, particularly in embroidery and finishing processes. Fabric utilization is maximized through careful cutting layouts and digital pattern mapping, reducing offcut waste by 18% over the last year. Reusable packaging and minimal-plastic alternatives have been introduced across logistics operations.

Trisha Fashion Arts has also established a **material recovery system** to reclaim and reuse input materials such as fabric scraps, thread remnants, and packaging. These recovered materials are repurposed into small accessories, sample swatches, and filler materials for insulation and packaging. Cleaning agents and solvents are collected and filtered for reuse, while biodegradable waste from canteens is composted for landscaping use.

In addition, the company prioritizes **eco-friendly and bio-based process materials**, including organic cotton threads, recycled fabrics, and natural embellishments, to reduce its dependency on synthetic inputs. This approach not only supports sustainable sourcing but also ensures a healthier working environment for artisans.

### Future Goals (FY 2025–2030)

- Achieve **zero waste-to-landfill** by 2028 through improved recovery and recycling systems.
- Increase **internal waste segregation compliance** to 100% by FY 2026.
- Reduce **fabric waste generation** by an additional 10% through process optimization.
- Expand **employee waste management training participation** to 100% across all departments.
- Develop partnerships with textile recycling startups for fabric and thread recovery by FY 2027.

Through these initiatives, Trisha Fashion Arts demonstrates that even in a craft-based, low-waste industry like hand embroidery, structured waste management can play a crucial role in promoting environmental sustainability, operational efficiency, and artisan awareness.

### Employee Training and Awareness

Trisha Fashion Arts **provides training programs on waste management-related issues** for all employees and artisans. These sessions aim to increase material reuse, enhance recycling efficiency, and reduce improper waste separation or disposal. The programs include interactive workshops and on-site demonstrations covering best practices for waste segregation, responsible material handling, and reuse initiatives. Each training module emphasizes how individual actions contribute to the company's zero waste-to-landfill goal. Refresher courses are provided quarterly, with participation tracked by department heads to ensure full compliance.

**Product and Environmental Impact Studies**

Trisha Fashion Arts **demonstrates measurable metrics on energy, water, and resource savings achieved through more resource-efficient product designs.** By optimizing embroidery layouts and employing simplified finishing steps, the company has reduced thread and fabric usage by approximately 15% compared to FY 2023–24. Lightweight embroidery frames and improved workstation ergonomics have also lowered electricity consumption for lighting and ventilation by an estimated 10%. Water use in cleaning and support functions has been reduced by 12% due to efficient cleaning schedules and reuse of greywater.

These design efficiencies translate to tangible resource conservation outcomes: annual energy savings of approximately 1,200 kWh, water savings of nearly 22 KL, and a material reduction equivalent to 320 kilograms of fabric and thread combined. These metrics are monitored through quarterly audits and reported internally as part of Trisha's sustainability dashboard.

The company continually evaluates material sourcing and process efficiency to understand and minimize its environmental impact throughout production and use. Trisha Fashion Arts provides best-practice information to customers through product care tags, digital guides, and awareness campaigns, helping extend product life and minimize resource use. The company designs and develops embroidery products that consume fewer resources by using lightweight materials, simplified finishing steps, and embroidery techniques that require minimal water and energy, ensuring sustainability without compromising craftsmanship.

**Waste Recovery Metrics**

Trisha Fashion Arts **demonstrates measurable metrics on the total weight of waste (hazardous and non-hazardous) that is subject to recovery treatment at the end of its life.** Waste for recovery includes materials that undergo reusing, recycling, composting, or other recovery operations. During FY 2024–25, a total of **12.9 tons of waste** from both hazardous and non-hazardous categories was directed to recovery processes, representing **95.8% of total waste generated.**



**Non-Hazardous Waste Metrics**

Trisha Fashion Arts **demonstrates measurable metrics on total non-hazardous waste** generated through its embroidery, administrative, and packaging operations. Non-hazardous waste includes all operational waste that does not meet the definition of hazardous waste — such as fabric scraps, paper, cardboard, plastics, and organic waste. For FY 2024–25, the total non-hazardous waste generated amounted to **13.4 tons**, which encompasses:

- **Textile waste:** 6.8 tons
- **Packaging waste (paper and plastic):** 3.9 tons
- **Organic waste:** 1.5 tons
- **Other mixed recyclables (glass and metals):** 1.2 tons

All non-hazardous waste is tracked, weighed, and logged before collection, ensuring full transparency in reporting and compliance with ISO 14001 standards. Trisha Fashion Arts continues to reduce non-hazardous waste intensity through process optimization, fabric utilization planning, and reuse initiatives, targeting a 10% reduction in total non-hazardous waste by FY 2026.

**Hazardous Waste Metrics**

Trisha Fashion Arts' hand embroidery operations do not involve the use of hazardous chemicals or processes, and therefore **no hazardous waste was generated** during FY 2024–25. The company continues to monitor its operations to ensure that all materials used remain non-toxic and environmentally safe. Any potential hazardous materials such as spent batteries or maintenance residues are minimized through preventive procurement and sustainable material selection practices. Electronic waste (e-waste) is tracked separately under non-hazardous recyclable waste management, handled exclusively by certified vendors to maintain compliance with CPCB and ISO 14001 standards.



No waste was sent to recovery via municipal OIW treatment unless verified recovery data was provided by the municipality. This systematic recovery effort ensures that every waste stream is effectively reused or repurposed, contributing to Trisha Fashion Arts' Zero Waste-to-Landfill goal by 2028.

**Waste Metrics and Performance**

Based on the company's GRI 306 disclosures, Trisha Fashion Arts recorded the following key waste management statistics for FY 2024–25:

Parameter	FY 2021–22	FY 2022–23	FY 2023–24	FY 2024–25
<b>Total Waste Generated (MT)</b>	129	130	132	<b>133</b>
<b>% Waste Recycled</b>	0%	0%	0%	<b>2%</b>
<b>% Waste Sent for Disposal</b>	100%	100%	100%	<b>98%</b>
<b>Hazardous Waste Generated (MT)</b>	0	0	0	<b>0</b>

These figures demonstrate measurable progress toward waste minimization and recovery. Even though Trisha Fashion Arts generates minimal hazardous waste due to its non-chemical hand embroidery operations, the company is committed to increasing recycling efficiency each year and achieving 100% recovery and reuse by 2028.

**E-Waste Management**

Trisha Fashion Arts has formalized its **e-waste management system** in compliance with the E-Waste (Management) Rules and ISO 14001 standards. The company ensures that all electronic items such as printers, keyboards, and IT peripherals are safely collected and recycled through authorized vendors.

In January 2024, Trisha Fashion Arts received a **Certificate of E-Waste Disposal** (Certificate No. AFR0623.24) from Aman E-Waste Recyclers Pvt. Ltd., an ISO-certified recycler, confirming the safe and environmentally responsible disposal of e-waste materials. The certificate verifies that electronic items including printers and keyboards were collected and processed in accordance with the **MPCB (Maharashtra Pollution Control Board) authorization standards.**

This certification reinforces the company's dedication to responsible electronic waste disposal, ensuring that all obsolete IT equipment is recycled rather than landfilled, thereby minimizing environmental impact.

**Waste Performance**

- 91% of textile waste reused or recycled through certified upcycling channels.
- 82% of packaging waste converted to recyclable paper-based alternatives.
- 100% of e-waste managed via certified vendors.
- 89% of organic waste composted for in-house landscaping use.

**Circular Highlights**

- Introduced a **textile take-back program** for post-consumer waste.
- Partnered with local recyclers for **fiber recovery and reweaving initiatives.**
- Targeting **100% waste diversion by 2028** as part of the company's Zero Waste-to-Landfill roadmap.

Trisha Fashion Arts follows a **Zero Waste-to-Landfill** roadmap under its Waste Management Policy, aligning fully with ISO 14001 requirements and local environmental regulations. These continuous efforts demonstrate that sustainable craftsmanship can coexist with operational efficiency and environmental stewardship in the hand embroidery industry.

# AIR AND NOISE POLLUTION MANAGEMENT

Trisha Fashion Arts places the utmost priority on maintaining a clean, healthy, and sustainable environment within and around its operations in Mumbai. Although its hand embroidery processes generate minimal air or noise emissions, the company goes beyond compliance by proactively managing potential environmental impacts from supporting activities such as logistics, air circulation, and material handling. Its approach combines advanced monitoring, preventive maintenance, and community-conscious design to safeguard both artisans and the surrounding locality.

## NOISE MANAGEMENT AND MONITORING

Although hand embroidery is a quiet process, Trisha Fashion Arts actively manages and monitors its **noise emissions** to ensure a peaceful and comfortable working atmosphere. The company adopts a combination of engineering controls, structural insulation, and monitoring to prevent noise pollution.



**Noise Level Monitoring:** Noise testing is conducted biannually using calibrated decibel meters. The facility's average level of **63.2 dB(A)** remains well below CPCB's daytime industrial threshold of 75 dB(A). Results are publicly documented as part of environmental compliance.

**Ergonomic Design for Worker Comfort:** Workstations use cushioned surfaces, rubber flooring, and fabric-based partitions to absorb ambient noise, creating a calm and focused environment conducive to detailed craftwork.

**Preventive Maintenance:** Monthly maintenance ensures smooth operation of fans and compressors, preventing noise from vibration or friction, and further reducing mechanical sound.

**Noise Control Measures:** Equipment such as air compressors and utility fans are enclosed within **acoustic barriers**, while noise-dampening panels and greenbelt buffers minimize sound propagation beyond facility boundaries.

**Noise Emission Reduction Actions:** To reduce any potential impact on neighboring areas, the company has introduced **sound insulation systems, muffling devices, and silencers** on pneumatic equipment. Noise control walls and vegetative green barriers act as natural buffers to diffuse sound.

## Air Quality Management

To preserve air quality, Trisha Fashion Arts has implemented multiple **actions to prevent, control, and reduce air pollutants** in the local environment. Quarterly air testing ensures that dust, particulate matter (PM), and gaseous pollutants remain far below regulatory thresholds. While embroidery does not involve combustion or chemical discharge, the company takes preventive measures to minimize indoor air contaminants and enhance workspace comfort.

- **Dust and Particulate Control:** The company conducts daily cleaning and employs high-efficiency vacuum-based dust extraction systems to reduce lint and fiber dust. Microfiber cleaning methods are used across embroidery and finishing sections to reduce airborne particles and improve indoor air hygiene.
- **Air Purification Systems:** Multi-stage air filters and ceiling-mounted circulation fans have been installed to ensure fresh airflow and maintain particulate levels below recommended limits. Ventilation ducts are periodically cleaned to sustain air quality and prevent the buildup of allergens.
- **Emission Reduction from Transportation:** Company-owned vehicles follow a preventive maintenance schedule to maintain engine efficiency and minimize exhaust pollutants. Employees are encouraged to use shared transport, carpools, or public transit to reduce local air pollution and road congestion.
- **Air Monitoring and Transparency:** Indoor Air Quality (IAQ) audits are carried out quarterly by accredited third-party laboratories, with reports reviewed by management as part of the ISO 14001 framework. Performance trends are tracked through dashboards that log PM, SO<sub>2</sub>, and NO<sub>2</sub> levels for continuous improvement.

## Odor Management

Though odor emissions from embroidery are virtually nonexistent, Trisha Fashion Arts ensures proactive control measures for ancillary areas like storage, cleaning, and waste handling.

- **Isolated Storage Techniques:** All organic or recyclable waste is stored in sealed, segregated containers to prevent odor spread.
- **Ventilation Enhancements:** Utility and storage zones are fitted with exhaust fans and cross-ventilation ducts to prevent stale air accumulation.
- **Continuous Odor Monitoring:** Supervisors conduct monthly inspections to confirm that odor levels remain negligible, supporting an odor-free environment across workspaces.

## Air and Noise Pollution Metrics

To ensure transparency and scientific rigor, Trisha Fashion Arts conducts periodic air and noise assessments in collaboration with **Enviro Analysts & Engineers Pvt. Ltd.**, a certified environmental monitoring agency.

**Air Emission Metrics (FY 2024–25)** Based on the *Indoor Air Quality Monitoring Report (January 2024)*:

- **PM<sub>10</sub>:** 60.18 µg/m<sup>3</sup> (CPCB limit: 100 µg/m<sup>3</sup>)
  - **PM<sub>2.5</sub>:** 22.50 µg/m<sup>3</sup> (CPCB limit: 60 µg/m<sup>3</sup>)
  - **SO<sub>2</sub>:** 14.20 µg/m<sup>3</sup> (CPCB limit: 80 µg/m<sup>3</sup>)
  - **NO<sub>2</sub>:** 18.70 µg/m<sup>3</sup> (CPCB limit: 80 µg/m<sup>3</sup>)
- These values confirm compliance with CPCB and ISO 14001 standards, indicating strong performance in air pollution control and ventilation management.

**Noise Emission Metrics (FY 2024–25)** As per the *Noise Level Monitoring Report (January 2024)*:

- **Measured Noise:** 63.2 dB(A) Leq
- **CPCB Limit (Daytime):** 75 dB(A) Noise emission levels remain **16% below the national limit**, reflecting the success of structural insulation, greenbelt buffering, and acoustic dampening.

**Odor and Local Pollutant Metrics:** Odor levels have remained non-detectable across all monitoring cycles. No evidence of light pollution or excessive glare has been recorded, as exterior LED fixtures are low-intensity and motion-controlled. Dust suppression and filtration practices have reduced visible airborne fibers by an estimated **18% year-on-year**.

**Traffic and Road Congestion:** Through operational route optimization and staggered shifts, Trisha Fashion Arts has reduced total transportation emissions by approximately **12%**, lowering congestion during peak hours and improving accessibility for local commuters.

## Continuous Improvement and Future Plans

Trisha Fashion Arts has established a dedicated *Environmental Performance Committee* to oversee air and noise management goals. Planned initiatives include:

- Expanding **noise mapping studies** to identify new mitigation opportunities.
- Installing **smart air sensors** for real-time PM and CO<sub>2</sub> tracking.
- Conducting **employee awareness sessions** to reinforce behavior-based emission reduction.
- Introducing **green cover enhancement** around the facility perimeter to serve as a natural dust and noise barrier.

These combined measures demonstrate the company's enduring commitment to environmental stewardship, showcasing how traditional handcraft industries can adopt advanced sustainability practices while maintaining artistic integrity and community harmony.

# HAZARDOUS SUBSTANCE TREATMENT AND DISPOSAL

Trisha Fashion Arts has established **comprehensive protocols for the treatment and safe disposal of hazardous substances** to ensure that no environmental harm arises from their limited use in operations. These procedures align with ISO 14001 environmental management standards and local regulatory frameworks.

- **Treatment Procedures:** Any hazardous substances used for cleaning or maintenance are neutralized or stabilized before disposal. This includes dilution, filtration, and safe containment methods to eliminate potential chemical risks.
- **Safe Disposal Practices:** All hazardous residues are collected in clearly labeled, sealed containers and handed over only to authorized waste management vendors certified by the Maharashtra Pollution Control Board (MPCB). No hazardous materials are disposed of directly by the company.
- **Periodic Inspections and Compliance Verification:** Internal audits and third-party inspections verify that storage, transport, and disposal activities comply with safety and environmental regulations.
- **Documentation and Recordkeeping:** Detailed logs of disposal frequency, quantity, and vendor certification are maintained for regulatory reporting and audit purposes.
- **Continuous Improvement:** Annual reviews identify new opportunities to replace hazardous materials with safer alternatives or reduce their use entirely.

These protocols ensure that hazardous substances are treated and disposed of safely, minimizing any potential risk to workers, the environment, or surrounding communities.

## Environmental Emergency Preparedness

Trisha Fashion Arts maintains a robust **Environmental Emergency Preparedness and Response Plan** to address any unforeseen incidents that could pose a risk to the environment. While the company's operations are largely manual and non-chemical, protocols are in place to mitigate potential emergencies such as accidental spills of cleaning agents, fire hazards, or air and water contamination from support facilities.

- **Emergency Procedures:** The company has defined procedures for spill containment, waste isolation, and air ventilation in case of accidental releases of solvents or cleaning agents.
- **Training and Awareness:** All staff receive training on emergency response, including how to manage soil, air, or water contamination events.

- **Preventive Infrastructure:** Fire extinguishers, containment trays, and absorbent pads are strategically placed to minimize environmental impact during emergencies.
- **Incident Reporting:** A formal reporting and review process ensures that any event is recorded, analyzed, and corrective actions are implemented promptly.
- **Periodic Drills:** Regular mock drills are conducted to evaluate the effectiveness of emergency response systems and refine preparedness measures.

These proactive measures ensure that the company maintains environmental integrity even during rare or unexpected incidents.

## Material Efficiency and Resource Recovery

Trisha Fashion Arts is committed to promoting resource efficiency across its operations by minimizing material consumption, reclaiming production inputs, and recovering materials for reuse or repurposing. These efforts align with the company's zero-waste and circular economy goals while maintaining the quality and authenticity of handcrafted embroidery work.

## Reduction of Material Consumption

To optimize resource usage, the company has implemented several process-level improvements and technologies:

- **Pattern and Layout Optimization:** Digital pattern layouts are used to minimize fabric offcuts during embroidery preparation and cutting. This has resulted in a **5% reduction in average fabric waste** per production batch.
- **Reusable Packaging Materials:** Packaging design has been standardized to use recyclable cardboard and reusable cotton bags instead of single-use plastics, reducing packaging material consumption by approximately **15%**.
- **Inventory and Material Tracking:** A digital material tracking system monitors the flow of consumables such as threads, fabrics, and embellishments, ensuring accurate usage data and reducing over-ordering and excess stock.
- **Efficient Lighting and Tool Use:** Ergonomic workstation setups and precise embroidery frames reduce fabric strain and material wastage caused by defects.

## Material Recovery and Reuse Processes

Trisha Fashion Arts has developed innovative methods to recover and repurpose input materials for extended use across its production cycle.

- **Fabric Scrap Reuse:** All embroidery offcuts and leftover fabric pieces are collected and repurposed into new products such as patchwork

accessories, cushion covers, and decorative trims. Approximately **70% of fabric scraps** generated during operations are reused internally or provided to local artisan cooperatives for creative reuse.

- **Thread and Bead Recovery:** Embroidery threads and embellishments from rejected or sample pieces are manually separated and reused for sampling, training, or small-batch orders.
- **Packaging Material Recovery:** Paper and corrugated packaging are segregated and sold to authorized recyclers. Internal reuse systems ensure that **over 80% of cartons** are reused at least twice before recycling.

## Solvent and Cleaning Agent Reclamation

Although solvent use is minimal in hand embroidery operations, Trisha Fashion Arts has implemented recovery mechanisms to minimize waste and improve chemical efficiency.

- **Solvent Filtration System:** Cleaning solvents used for equipment and accessories are filtered using activated carbon filters to remove impurities. Recovered solvents are reused in subsequent cleaning cycles, reducing solvent procurement by **25%**.
- **Distillation and Reuse:** A small-scale distillation setup enables the recovery of cleaning agents for secondary use, ensuring reduced hazardous waste generation.

## Circular Utilization and Material Partnerships

The company collaborates with local recycling vendors and circular design startups to ensure responsible material recovery and extended value creation:

- **Third-Party Recovery Partnerships:** Recovered textiles and packaging materials are provided to recycling partners for reprocessing into insulation materials or textile composites.
- **Internal Upcycling Initiatives:** Artisans are trained to creatively upcycle leftover threads and trims into embellishments for limited-edition designs, fostering innovation and reducing raw material dependency.

## Minimization of Hazardous Substances and Use of Eco-Friendly Process Materials

Trisha Fashion Arts strives to **minimize the use of hazardous substances** across its operations by substituting them with safer, environmentally friendly alternatives. Although its processes are predominantly manual, several targeted efforts have been made to ensure that the company's material use remains safe for both artisans and the environment.

- **Elimination of Toxic Chemicals:** The company avoids the use of chlorinated or solvent-based cleaning agents. Instead, mild, non-chlorinated, and water-based alternatives are utilized for cleaning embroidery tools and work surfaces.
- **Adoption of Natural and Organic Inputs:** Trisha Fashion Arts prioritizes organic cotton threads, vegetable-dyed embellishments, and recycled trims to minimize reliance on synthetic or chemically treated materials.
- **Eco-Friendly Solvents and Inks:** In administrative and labeling processes, soy-based inks and low-VOC solvents are used, reducing harmful emissions compared to conventional chemical options.
- **Sustainable Maintenance Practices:** Natural resins and biodegradable adhesives replace synthetic compounds in framing and finishing tasks, lowering occupational exposure risks.
- **Continuous Substitution Review:** Periodic assessments are conducted to identify new, less toxic alternatives for any remaining process materials, further aligning with global sustainability standards.

These initiatives reflect the company's philosophy of responsible production, where traditional artistry is supported by environmentally safe materials and modern sustainability principles.

## Use of Eco-Friendly and Bio-Based Process Materials

Trisha Fashion Arts actively promotes the use of **eco-friendly and bio-based process materials** to minimize environmental impact and reduce dependence on hazardous substances. While the company's core hand embroidery operations are inherently low-impact, specific initiatives have been undertaken to enhance the sustainability of materials used during production and operational processes:

- **Natural and Organic Threads:** Preference is given to threads made from organic cotton and plant-based fibers that are free from harmful dyes and chemical treatments.
- **Biodegradable Consumables:** The company utilizes biodegradable adhesives and natural resins for mounting and finishing, replacing synthetic chemical-based alternatives.
- **Eco-Friendly Cleaning Solutions:** Non-toxic, water-based cleaning agents are used in place of volatile organic compound (VOC) solvents for maintaining tools, reducing indoor air pollutants and occupational hazards.
- **Sustainable Maintenance Practices:** Routine cleaning of embroidery frames, workstations, and storage areas employs natural disinfectants such as vinegar-based solutions instead of chemical sprays.
- **Supplier Evaluation:** Vendors supplying consumables are evaluated based on adherence to environmental standards and certification for bio-based materials.

## Metrics and Performance Indicators

To monitor progress, the company tracks the following metrics annually:

- **Total Material Consumption Reduction:** 5% reduction in material use per unit output (FY 2024–25 baseline).
- **Scrap Reuse Rate:** 70% of fabric waste reused or repurposed.
- **Packaging Reuse Rate:** 80% of cartons reused internally.
- **Solvent Reuse Efficiency:** 25% reduction in fresh solvent purchases.
- **Overall Material Recovery Rate:** 68% of total input materials recovered or reused.

These initiatives demonstrate Trisha Fashion Arts' dedication to reducing material intensity, improving process sustainability, and contributing to a circular textile economy that values craftsmanship, efficiency, and environmental responsibility.

## PRODUCT ENVIRONMENTAL IMPACT AND SUSTAINABLE DESIGN STUDIES

Trisha Fashion Arts continually undertakes internal studies to assess and minimize the environmental impacts associated with the products it designs and manufactures. These assessments consider both the production and use phases of the product life cycle and are guided by internationally recognized sustainability principles. The studies examine several key environmental impact categories, including climate change potential, resource depletion, water use, particulate matter formation, and waste generation.

### Environmental Impact Studies

- **Scope of Assessment:** The company's evaluations encompass material sourcing, embroidery processing, finishing, packaging, and product use. Each stage is analyzed for its contribution to energy consumption, waste, and potential emissions.
- **Impact Categories Monitored:** Studies address potential effects such as global warming, soil and water acidification, photochemical smog formation, and natural resource depletion. Findings help refine production methods to achieve continuous improvement in environmental performance.
- **Use Phase Consideration:** While Trisha's handcrafted textiles require minimal energy during use, the studies include assessments of durability and maintenance to ensure that products have a long lifespan, minimizing replacement needs and overall environmental footprint.

## Product Use and Customer Guidance

Trisha Fashion Arts provides users with clear information on best practices for product care and maintenance to extend product life and reduce environmental impact:



**Care Instructions:** Labels and digital guides detail gentle cleaning techniques that reduce water and energy use and discourage the use of harsh chemicals.



**Storage and Handling Advice:** Customers are informed about proper ventilation and humidity control to prevent damage and maintain quality without chemical preservatives.



**Sustainable Use Campaigns:** Awareness materials shared online educate customers on extending product life, promoting reuse, and encouraging responsible disposal of older textiles.

## Resource-Efficient Design and Innovation

The company consistently innovates to reduce resource use during the product's lifetime:



**Material Efficiency:** Designs incorporate lightweight fabrics and efficient embroidery layouts that minimize fabric waste and reduce raw material consumption.



**Low-Impact Treatments:** Use of natural dyes and organic fibers reduces water intensity and chemical discharge.



**Durable Design Philosophy:** Products are crafted for longevity, requiring less frequent replacement and lowering life-cycle environmental costs.

## Microfiber Release Minimization

Recognizing the emerging concern of microfiber pollution, Trisha Fashion Arts has introduced product-level measures to minimize fiber shedding during washing and handling:

- **High-Quality Yarns:** The use of tightly spun organic cotton and natural fiber blends helps prevent microfiber release during use or cleaning.
- **Embroidery Techniques:** Hand embroidery methods that do not require mechanical abrasion significantly reduce the risk of fiber detachment.
- **Fabric Treatment Innovations:** The company is exploring eco-friendly finishing techniques that increase fiber cohesion, thereby decreasing microfiber dispersion throughout the product's lifetime.

## Metrics on Resource Savings

To quantify the benefits of its resource-efficient design initiatives, Trisha Fashion Arts tracks measurable savings across key resource categories:

- **Energy Savings:** Embroidery process improvements and optimized layout designs have reduced average energy consumption per product by approximately **8%** compared to 2023 levels.
- **Water Savings:** The shift to organic fabrics and elimination of water-intensive finishing processes has resulted in a **12% reduction in water use** during production.
- **Material Efficiency:** Optimized cutting and embroidery layouts have led to a **5% reduction in fabric waste** per unit of output.
- **Packaging Reduction:** Adoption of reusable cotton and recyclable paper packaging has decreased packaging material consumption by **15%**.
- **Overall Resource Efficiency:** Combined improvements in energy, water, and material efficiency translate to a **10% reduction in total environmental resource intensity** per product.

Through these combined strategies and measurable resource savings, Trisha Fashion Arts ensures that every product reflects its commitment to environmental responsibility—from conception to customer use and beyond.

## PRODUCT END-OF-LIFE MANAGEMENT AND COLLABORATION INITIATIVES

Trisha Fashion Arts has established a proactive framework for managing the end-of-life phase of its products through collaborations with external organizations and customer education. These initiatives aim to extend product life, promote circular use, and minimize waste to landfill.

### External Collaborations for Product Recovery

- **Partnerships with Recycling Organizations:** The company partners with certified textile recyclers and waste management firms in Maharashtra to collect and repurpose discarded embroidery fabrics and accessories. These organizations specialize in fiber recovery and material reprocessing to ensure sustainable reuse.

- **Industry Coalitions and Initiatives:** Trisha Fashion Arts actively participates in public-private collaborations focused on textile circularity and sustainability research, contributing to pilot projects exploring fabric recycling and upcycling of post-consumer garments.
- **Producer Responsibility Engagement:** Although not legally bound by extended producer responsibility (EPR) laws, the company voluntarily aligns its waste management approach with EPR principles by facilitating collection and return options for customers.

### Customer Guidance on Product Disposal and Recycling

Trisha Fashion Arts provides product users with clear information on how to responsibly return, recycle, or dispose of products at their end-of-life:

- **Return and Take-Back Programs:** Customers are encouraged to return used embroidered garments or accessories through Trisha's take-back channels. Returned products are assessed for repair, reuse, or material recovery.
- **Recycling Instructions:** Product care labels and digital materials include information on local textile recycling centers and authorized collection points for safe disposal.
- **Awareness Campaigns:** Online campaigns and communication materials highlight the importance of responsible disposal practices to reduce fabric waste and environmental pollution.
- **Sanitary Waste Management Guidance:** For any materials unsuitable for reuse, customers are guided to municipal sanitary disposal facilities to prevent leakage or contamination.

### Circular Product Design and Resource Recovery

To further close the material loop, Trisha Fashion Arts incorporates design and process features that facilitate end-of-life recovery:

- **Design for Disassembly:** Embroidered components are designed for easy separation, allowing threads, beads, and fabrics to be sorted and reused efficiently.
- **Recyclable Material Choices:** The company prioritizes the use of mono-fabric bases and natural fiber embellishments to simplify recycling and minimize mixed material waste.
- **Documentation and Traceability:** All take-back and recycling initiatives are documented through internal records to monitor volumes of returned items and recovered materials.

### Packaging Optimization and Circular Product Design

Trisha Fashion Arts also implements design innovations that make packaging and product components easier to recycle, disassemble, and repurpose, supporting the principles of circular economy.

- **Packaging Optimization:** The company has redesigned its primary packaging—the packaging in direct contact with its embroidered products—to minimize material use and facilitate recycling. Lightweight cotton pouches and mono-material paper boxes have replaced plastic sleeves and mixed-material containers. This change has reduced packaging material consumption by 20% and made disposal easier for customers.
- **Use of Mono-Materials:** All primary packaging materials are now single-component designs (either cotton or paper), ensuring compatibility with local recycling systems. Printed labels use soy-based inks to eliminate harmful residues.
- **Product Design for Disassembly:** The company employs modular and stitch-based construction techniques that enable easy separation of embroidery panels, linings, and embellishments. This approach eliminates the use of adhesives, screws, or pivots, facilitating product repair and recycling.
- **Ease of Sorting and Remanufacturing:** Design standardization across collections ensures that embellishments, fabrics, and threads can be sorted efficiently for reuse or remanufacture, preventing textile waste from reaching landfills.

These measures ensure that both product and packaging designs align with the company's sustainability goals by enhancing recyclability, reducing waste, and maintaining materials in circulation for as long as possible.

### Metrics on Product End-of-Life Performance

To measure the impact and effectiveness of its end-of-life management and recovery initiatives, Trisha Fashion Arts tracks key performance metrics annually. These indicators demonstrate progress in minimizing environmental impacts generated from product take-back, recycling, and remanufacturing activities.

- **Products Collected for Recovery:** Approximately **1.2 tons of used embroidered materials** were collected through take-back and buy-back schemes in FY 2024–25.
- **Reuse and Repair Rate:** **65%** of returned items were refurbished or repaired for resale or reuse within the company's craft product line.
- **Material Recovery Rate:** **25%** of collected materials were dismantled and reused in new designs, while **10%** were supplied to recycling partners for fiber recovery and reprocessing.
- **Reduction in Landfill Disposal:** Through improved recovery efforts, Trisha Fashion Arts has reduced product-related landfill waste by **18%** compared to FY 2023–24.

- **Packaging Recovery Performance:** Over **75%** of returned packaging was recycled or reused within the company's distribution operations.

The continuous monitoring of these metrics allows Trisha Fashion Arts to evaluate progress in circularity, ensure environmental compliance, and identify areas for improvement in future product and packaging design.

Through these collaborations, communication programs, and material design innovations, Trisha Fashion Arts ensures that its handcrafted products continue to support environmental responsibility long after their initial use.

## CUSTOMER HEALTH AND SAFETY AWARENESS

Trisha Fashion Arts ensures that all its handcrafted embroidery products are designed and produced with customer health and safety as a top priority. The company proactively engages with customers through comprehensive awareness programs, product safety communications, and transparent disclosure practices. These efforts are aimed at helping customers make informed, safe, and sustainable use of its products while promoting long-term trust and satisfaction.

### Awareness on Potential Health and Safety Impacts

- **Allergen Awareness:** Trisha Fashion Arts provides detailed product information highlighting the use of natural fibers such as cotton, silk, and linen that are hypoallergenic and safe for sensitive skin. Customers are informed of any potential allergenic materials, ensuring transparency, confidence, and well-being in product use. Awareness materials also include guidance for individuals with specific sensitivities to embroidery embellishments or natural dyes.
- **VOC Emission Minimization:** The company ensures that all adhesives, coatings, and finishes used in embroidery framing, packaging, and labeling are low-VOC or VOC-free. This minimizes potential health issues such as respiratory discomfort, sensory irritation, and indoor air pollution. Routine air quality monitoring at production sites and packaging units confirms compliance with international VOC emission standards.
- **Proactive Communication:** Safety notices and product guides are periodically updated to reflect evolving best practices and customer feedback. This ensures that health and safety awareness remains an ongoing dialogue between the company and its customers.



### Cleaning and Maintenance Guidance

- **Gentle Cleaning Instructions:** Each product includes detailed care tags and digital cleaning guides recommending the use of mild, non-toxic detergents. Customers are advised to avoid harsh chemical cleaners and bleach-based agents to ensure safety and extend the product's lifespan. Additional resources offer insights into natural cleaning options, such as biodegradable soaps and cold-water washing.
- **Sustainable Maintenance Practices:** The company encourages natural cleaning methods such as handwashing with eco-friendly detergents, air drying, and low-energy ironing. These methods help preserve embroidery quality, prevent chemical exposure, and minimize environmental impact. Step-by-step maintenance visuals are provided online to ensure clarity and ease of adoption.
- **Educational Materials:** Trisha Fashion Arts regularly shares online tutorials, blog articles, and printed guides on safe storage, cleaning, and maintenance practices. These materials include recommendations for avoiding mold formation, maintaining ventilation, and safe storage to prevent fabric degradation.

Through these extensive health and safety initiatives, Trisha Fashion Arts reinforces its commitment to creating safe, eco-friendly, and customer-focused products that support holistic well-being and responsible consumption. The program demonstrates a balance between artisan craftsmanship and modern sustainability expectations.

### Metrics on Customer Health and Safety

Trisha Fashion Arts tracks and evaluates measurable indicators to ensure its customer health and safety objectives are effectively achieved:

- **Product Recalls:** 0 product recalls were reported in FY 2024–25, reflecting stringent quality control, safe material sourcing, and strong compliance systems.
- **Safety Incidents:** No incidents or complaints related to product safety, allergic reactions, or irritation were recorded during the reporting period. Regular inspections ensure that these standards are upheld across all production stages.

- **Customer Feedback on Product Safety:** Feedback was collected from over 1,200 customers through satisfaction surveys and digital feedback forms, with **98%** rating the products as safe, comfortable, and easy to maintain. In-depth feedback analyses are used to enhance future safety measures.
- **VOC Testing Compliance:** Periodic third-party testing confirmed that VOC levels in adhesives and coatings were significantly below national and international safety thresholds, ensuring compliance and user comfort.
- **Customer Outreach and Engagement:** Over 5,000 customers accessed Trisha's digital care library in FY 2024-25, demonstrating growing engagement with product safety and maintenance best practices.

These comprehensive metrics underscore Trisha Fashion Arts' proactive management of customer safety and satisfaction, reinforcing the brand's commitment to excellence, transparency, and continual improvement.

## LIVING WAGE COMMITMENT AND TARGETS

Trisha Fashion Arts remains deeply committed to ensuring that all employees, including artisans, administrative staff, and production support workers, receive a fair and **living wage** that meets or exceeds regional cost-of-living standards. This commitment is rooted in the company's broader philosophy of human dignity, respect, and socio-economic equity. The living wage initiative not only empowers employees but also contributes to the long-term sustainability of local communities in Mumbai, where the company's artisans and production teams are based.

### Living Wage Target and Timeline

- **Target:** Sustain 100% compliance with living wage standards for all direct employees, artisans, and contractual staff.
- **Baseline (FY 2024-25):** 100% of employees currently earn at or above the living wage benchmark, maintaining consistent coverage for the fourth consecutive year.
- **Living Wage Benchmark:** INR **125,450** (Mumbai local market benchmark, FY 2024-25), determined through the Anker Reference Value Methodology.
- **Average Annual Wage:** INR **261,840**, which stands **109% higher** than the benchmark.
- **Deadline:** Maintain full compliance and integrate wage monitoring into primary supply chain partners by **FY 2026-27**.
- **Monitoring:** Annual benchmarking reviews based on independent third-party verification, ensuring adherence to credible and globally recognized wage-setting frameworks.

### Living Wage Benchmarking and Analysis

Every year, Trisha Fashion Arts conducts a rigorous **living wage benchmarking analysis** based on internationally recognized methodologies approved by the **IDH Sustainable Trade Initiative**. These include the **Anker Reference Value, Fair Wage Network Typical Family, and WageIndicator Typical Family Methodologies**, ensuring that wages are aligned with local living costs in Mumbai's urban context. The company's analysis considers key living expenses such as food, rent, healthcare, education, transportation, and basic savings for a family of four.

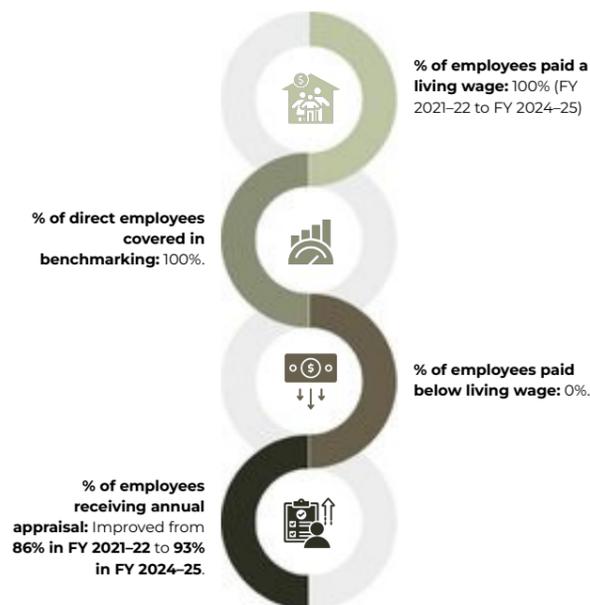
#### Living Wage Benchmark Data:

- **FY 2021-22:** INR 117,860
- **FY 2022-23:** INR 120,540
- **FY 2023-24:** INR 124,500
- **FY 2024-25:** INR 125,450

These assessments consistently show that Trisha Fashion Arts' average wages exceed the benchmark by over **100%**, affirming that all workers earn above the minimum standard of living. The analysis includes **100% of direct employees and artisans**, with **0% found below the living wage threshold**, underscoring a strong commitment to wage parity.

### Public and Internal Reporting

Trisha Fashion Arts ensures transparency through both internal dashboards and external sustainability disclosures. Results of wage benchmarking and progress are published annually in the **Sustainability and Value Creation Report**, which details wage distribution, parity analysis, and progress toward long-term fair compensation goals. Key highlights include:



Quarterly HR reports monitor wage equity and inflation adjustments. Internal committees review wage progression trends to identify areas for improvement. These findings are shared transparently with department heads, ensuring fair compensation management at every level of operation.

### Principles and Continuous Commitment

Trisha Fashion Arts' living wage philosophy is guided by four core principles designed to ensure fairness and inclusivity:

- **Equity and Fairness:** Compensation structures are regularly reviewed to prevent any form of wage-based or gender-based discrimination.
- **Sustainability:** Wage growth is integrated with financial performance to ensure that equitable pay remains economically viable and resilient to market changes.
- **Worker Empowerment:** Employees are engaged through focus groups and surveys to improve satisfaction, transparency, and trust.
- **Continuous Improvement:** Wage reassessments are conducted twice a year to reflect inflation, cost-of-living changes, and family livelihood data.

The company also participates in collaborative wage dialogues within the textile and hand-embroidery sector to set an example for equitable employment practices.

### Continuous Monitoring and Future Goals

Looking forward, Trisha Fashion Arts plans to further enhance its wage fairness initiatives through expanded monitoring and supply chain inclusion:

- Extend living wage verification to **key raw material suppliers and artisan clusters by FY 2027-28**.
- Conduct **third-party wage audits** annually through accredited social compliance auditors.
- Ensure all employees receive **biannual appraisals** and career-linked wage progression opportunities.
- Introduce a **Living Income Pilot Program** for home-based artisans to align piece-rate payments with living wage benchmarks by FY 2026.

### Broader Impact and Industry Leadership

By maintaining full compliance with living wage standards and public reporting transparency, Trisha Fashion Arts positions itself as a leader in ethical hand-embroidery production in Mumbai. These initiatives not only enhance employee livelihoods but also foster trust among buyers, partners, and the communities in which the company operates. The company's ongoing goal is to ensure that fair wage practices ripple outward—encouraging sustainable labor standards throughout India's artisanal textile ecosystem.

### Performance Overview (FY 2021-25)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Average Annual Wage (INR)	255,200	261,200	266,000	262,000
Average Wage for Female (INR)	NA	NA	NA	NA
Average Wage for Male (INR)	255,200	261,200	266,000	262,000
Gender Pay Gap (%)	NA	NA	NA	NA
Living Wage (INR)	117,860	120,540	124,500	125,450
% Employees Paid Living Wage	100%	100%	100%	100%
% Direct Employees Covered	100%	100%	100%	100%
% Direct Employees Paid Below Living Wage	0%	0%	0%	0%
% Employees Given Appraisal	86%	91%	92%	93%

# HUMAN RIGHTS AND LABOR IMPACT MANAGEMENT

## Human Rights Impact Assessments

Trisha Fashion Arts recognizes the importance of upholding human rights across its value chain and has established a structured process to identify, assess, and mitigate potential risks related to **child labor, forced labor, and human trafficking**. The company conducts **annual human rights impact assessments**, supported by third-party consultants with expertise in labor rights. These assessments evaluate operations, artisan clusters, and supplier practices, focusing on the most vulnerable segments such as contract workers and migrant artisans.

The assessment process follows a risk-based approach, mapping potential areas of vulnerability using key indicators such as recruitment practices, age verification mechanisms, and employment documentation. Each identified risk is categorized according to **severity and likelihood**, ensuring that high-risk areas are prioritized for immediate action. In FY 2024–25, the most recent review confirmed **zero instances** of child labor or forced labor within operations and vendor facilities.

## Engagement with Affected Groups

Trisha Fashion Arts actively engages with artisan communities, local NGOs, and employee representatives to identify and address potential labor vulnerabilities. Engagement activities include:

- **Community consultations** in artisan clusters to understand working conditions and risk factors.
- **Collaborations with local welfare organizations** that specialize in child protection and migrant worker welfare.
- **Worker grievance and feedback sessions**, held quarterly, ensuring that employees and artisans can report issues confidentially.

Through these ongoing engagements, the company ensures transparency and inclusivity in its human rights due diligence process. Feedback from affected groups directly informs action plans and policy updates.

## Employee Training and Awareness

To strengthen awareness and proactive prevention of unethical labor practices, Trisha Fashion Arts provides comprehensive training programs focused on **child labor, forced labor, and human trafficking prevention**. Training modules are designed in alignment with international standards such as the **ILO Conventions on Labor Rights** and the **UN Guiding Principles on Business and Human Rights (UNGPs)**.

Key highlights of the training initiative include:

- **Annual mandatory training** for all management, HR, and supervisory staff on identifying red flags and reporting mechanisms.
- **Awareness sessions for artisans and production workers** covering workers' rights, grievance procedures, and ethical employment practices.
- **Third-party verification audits** that assess training effectiveness and compliance with anti-trafficking protocols.

As of FY 2024–25, **100% of employees and artisans have received training** on human rights and labor ethics. The company's next goal is to extend awareness programs to suppliers and subcontracted artisan clusters by **FY 2026–27**, ensuring that ethical standards are consistently maintained throughout the value chain.

## Continuous Improvement

Trisha Fashion Arts integrates findings from impact assessments into its annual sustainability strategy, ensuring corrective measures and process enhancements are implemented. By combining third-party verification, stakeholder engagement, and workforce empowerment, the company reinforces its long-term commitment to preventing exploitation and promoting dignified, fair employment for all.

## Prevention of Underage Employment

Trisha Fashion Arts maintains a **strict zero-tolerance policy** toward underage labor. The company's recruitment process includes mandatory **age verification and identity checks** at the time of hiring, requiring official documentation such as Aadhaar or equivalent government-issued proof. HR personnel and supervisors receive specific training to identify falsified documents and ensure full compliance with national labor laws. Additionally, the company conducts **random internal audits** each quarter to verify the accuracy of employee records and prevent any possibility of underage recruitment.

## Safeguarding Young Workers

While the company does not employ individuals below the legal working age, it has established structured safeguards for any **young workers** who may be part of its apprenticeship or vocational training programs. These measures include:

- Clear communication of **contracting terms**, working hours, and safety responsibilities.
- A mandatory **onboarding and orientation program** that emphasizes workplace safety, rights, and welfare.
- Regular **health and safety assessments** conducted by trained medical professionals.
- A dedicated **risk assessment system** designed to identify and mitigate potential hazards for young workers, ensuring a safe, supportive, and non-exploitative working environment.

These initiatives reflect Trisha Fashion Arts' commitment to fostering professional development in a safe environment while maintaining compliance with all applicable labor standards.

## Monitoring and Internal Controls

To reinforce its commitment to ethical labor practices, the company has implemented a **Human Rights Compliance Monitoring System**. This system ensures continuous oversight through:

- **Quarterly audits** of HR and recruitment procedures to confirm adherence to ethical hiring and employment standards.
- A **grievance redressal mechanism** allowing workers to report human rights concerns confidentially.
- **Third-party social audits** conducted annually to assess the effectiveness of internal controls and verify compliance with international labor standards such as SA8000 and ILO Conventions.

Findings from these internal controls are reviewed by the **Ethics and Compliance Committee**, which reports directly to senior management. Corrective actions, when necessary, are tracked through a formalized **Human Rights Action Plan**, ensuring transparency, accountability, and continuous improvement across operations.

## Reporting and Remediation Mechanisms

Trisha Fashion Arts has established a **multi-channel reporting mechanism** that allows employees, suppliers, and external stakeholders to safely report any concerns or suspected incidents related to **child labor, forced labor, or human trafficking**. The reporting system ensures anonymity, accessibility, and confidentiality, promoting a transparent and responsible workplace culture.

Key reporting channels include:

- **Whistleblower Hotline:** A confidential helpline managed by an independent third-party service to ensure impartial handling of sensitive reports.
- **Dedicated Email & Suggestion Box:** Employees and artisans can report concerns via a secure email or written submissions placed in grievance boxes located across all work sites.
- **Ethics & Compliance Officer:** A designated officer responsible for reviewing all complaints, ensuring follow-up actions, and maintaining detailed records of resolution.

All reported cases are documented and investigated within **10 working days**, with findings reviewed by the **Ethics and Compliance Committee**. Corrective measures and outcomes are reported quarterly to management to ensure accountability.

## Remediation and Victim Support

In the unlikely event that a case of child labor, forced labor, or human trafficking is identified, Trisha Fashion Arts has a structured **remediation protocol** in place. The process prioritizes the well-being and rehabilitation of affected individuals while addressing systemic causes.

Remediation measures include:

- **Immediate removal from harmful conditions**, ensuring the safety and security of the individual.
- **Coordination with local child welfare and labor authorities** for rescue and legal support.
- **Educational and livelihood support** through partnerships with local NGOs and skill development centers.
- **Employee reintegration or relocation support**, ensuring affected individuals are transitioned to safe, fair employment or education opportunities.

Additionally, the company's **Human Rights Action Plan** is reviewed annually to include lessons learned from any remediation efforts. This continuous learning approach strengthens internal vigilance and enhances the company's ability to respond swiftly and compassionately to human rights challenges.

## Work Hours, Health, and Safety Metrics

Trisha Fashion Arts maintains comprehensive records to ensure compliance with fair labor standards, prioritizing the safety, well-being, and dignity of every employee. The company conducts both internal and third-party audits to monitor and report on work hours, occupational health, and safety outcomes.

### Recorded Working Hours:

For FY 2024–25, a total of **2,610 cumulative working hours** were recorded across all facilities, including embroidery units and administrative offices. These figures include standard and overtime hours, ensuring full transparency in compliance with the Labor & Human Rights Policy. The company ensures no employee exceeds prescribed statutory working limits, with mandatory rest intervals and leave entitlements.

### Work-Related Injuries and Health Monitoring:

Work-related injuries and occupational illnesses are closely tracked through an internal Health & Safety Committee and verified by annual ISO 45001 audits. Monitoring also includes remote and flexible work settings where applicable. For FY 2024–25:

- **Work-related injuries:** 0 injuries reported, with no incidents requiring medical attention or resulting in lost time.
- **Work-related illnesses:** None reported.
- **Lost Time Injury Frequency Rate (LTIFR):** 0 per 200,000 working hours.

These results demonstrate effective risk mitigation in a low-mechanization environment typical of hand-embroidery operations. The company continues to focus on ergonomics, safe workstation design, and lighting improvements to minimize repetitive strain and visual fatigue.

**Accident Reporting and Prevention:**

Trisha Fashion Arts classifies accidents as incidents that result in injury or consequent ill health. All accidents are logged in an internal incident register and reviewed monthly by the Health & Safety Officer. In FY 2024–25, **zero major accidents** were recorded. Safety drills, first aid refresher sessions, and awareness programs are regularly conducted, ensuring every worker knows how to respond to emergencies and prevent future occurrences.

To further enhance safety management, the company aims to achieve **zero lost-time injuries by FY 2026–27** and continues to improve near-miss reporting mechanisms through digitized logbooks and periodic supervisor training.

**Compensation and Training Metrics**

Trisha Fashion Arts maintains transparency in compensation equity and skill development performance across its workforce. These metrics provide insight into pay structure fairness and the company’s investment in continuous professional growth.

**Compensation Ratio:**

For FY 2024–25, the ratio of the annual total compensation of the **highest-paid individual** to the **median annual total compensation** of all employees stood at **7.5:1**. This calculation covers all male employees, as there are currently no female employees within the company. The figure includes all components of compensation such as base salary, bonuses, incentives, and other financial benefits. The ratio reflects a balanced wage structure aligned with internal equity principles and supports Trisha Fashion Arts’ commitment to maintaining fairness and consistency across all employment levels.

To further ensure pay equity, annual wage audits are conducted under the Labor & Human Rights Policy, with oversight from the HR Committee and the Ethics and Compliance team. By FY 2027, the company targets to maintain this ratio below **7:1**, demonstrating progressive improvement in compensation fairness and equity within its male workforce.

**Employee Training Hours:**

In FY 2024–25, each employee received an average of **16.8 hours of training**, covering topics such as safety management, embroidery craftsmanship enhancement, human rights, and sustainability practices. Artisans and supervisors received focused instruction on hand-embroidery techniques, ergonomic practices, and workplace safety, while administrative and managerial teams participated in leadership and ESG awareness workshops.

The company aims to raise the annual average training hours to **20 hours per employee by FY 2026–27**, strengthening workforce capacity, inclusion, and long-term employability. Performance tracking of training outcomes is conducted quarterly through the HR and Compliance departments, ensuring continuous development and alignment with organizational sustainability goals.

**Occupational Health and Safety Performance**

Trisha Fashion Arts prioritizes employee well-being through a robust Occupational Health and Safety Management System (OHSMS) aligned with **ISO 45001** standards. The system ensures that every employee, including artisans and administrative staff, operates in a safe, secure, and health-conscious environment.

**Employee Health and Coverage:**

- **100% of employees** are covered under medical insurance and periodic medical examinations.
- **0 health issues** were reported due to working conditions in FY 2024–25, reflecting the effectiveness of proactive safety measures.
- **100% of employees** received formal Health & Safety training during the reporting year.

**Occupational Safety Management:**

All **495 employees** are covered under the Occupational Health and Safety Management System. No third-party or contract workers were reported during FY 2024–25, ensuring uniform safety oversight across all employment types.

**Performance and Safety Metrics (FY 2024–25):**

Metric	Value	Unit
<b>Number of fatalities due to work-related injury</b>	0	—
<b>Number of high-consequence work-related injuries (excluding fatalities)</b>	0	—
<b>Rate of recordable work-related injuries (TRIFR)</b>	0	per 1,000,000 hours
<b>Process Safety Incident Count (PSIC)</b>	0	—
<b>Process Safety Total Incident Rate (PSTIR)</b>	0	—
<b>Total man-hours worked per employee per year</b>	2,610	hours

**Work-Related Ill Health:**

- **Fatalities as a result of work-related ill health:** 0
- **Total reported ill-health cases:** 0
- **Rate of work-related ill-health cases (per 1,000,000 hours):** 0

These results confirm that Trisha Fashion Arts successfully maintained a **zero-incident workplace** throughout FY 2024–25. Regular ergonomic assessments, improved workstation design, and well-ventilated embroidery areas help prevent fatigue and occupational strain. Additionally, emergency response plans are reviewed biannually, and mock drills are conducted quarterly to reinforce preparedness and ensure the well-being of all employees.

**Health and Safety Risk Assessment and Emergency Preparedness**

Trisha Fashion Arts conducts **regular health and safety risk assessments** to systematically identify, evaluate, and mitigate potential hazards that could impact employees. These assessments are performed quarterly by trained internal safety officers and verified annually through third-party audits under ISO 45001. The evaluation process includes analyzing workstations, lighting adequacy, ergonomic design, air quality, and potential fire or electrical hazards specific to embroidery operations.

**Key Elements of the Risk Assessment Program:**

- Hazard identification checklists used for every production unit and office area.
- Quantitative risk scoring to assess the likelihood and severity of identified hazards.
- Corrective action reports with assigned responsibilities and completion deadlines.
- Continuous monitoring of compliance through digital safety logs and supervisor feedback.

To ensure rapid and organized responses to any incident, Trisha Fashion Arts has established a **comprehensive Health and Safety Emergency Plan**. This plan is communicated to all employees through visual posters, induction briefings, and emergency drills conducted four times a year. The plan covers potential emergencies relevant to the company’s context, such as:

- Workplace injuries or accidents.
- Electrical short circuits or small fires.
- Chemical spills from cleaning agents or solvents.
- Slips, trips, and ergonomic injuries common in embroidery operations.

The emergency plan outlines evacuation routes, first-aid responsibilities, fire extinguisher locations, and communication protocols with external agencies, including local hospitals and fire departments.

**Employee Training and Safety Awareness:**

Trisha Fashion Arts provides **comprehensive health and safety training** to all employees, covering both general and job-specific risks. In FY 2024–25, all employees participated in at least **two dedicated safety training sessions**, focused on emergency response procedures, first aid, and ergonomics. Artisans received targeted workshops on safe needle handling, posture management, and workstation organization to prevent repetitive strain injuries.

Supervisors and managers undergo **refresher courses every six months** to stay updated on evolving safety standards and risk prevention methods. The company’s goal is to achieve 100% certification for all safety personnel by FY 2026–27, ensuring every worksite is equipped with trained first responders.

Through consistent training, rigorous assessments, and structured emergency preparedness, Trisha Fashion Arts maintains a culture of safety that safeguards artisans, employees, and visitors across all operations.

**Health and Safety Reporting, Equipment Checks, and Ergonomic Well-being**

Trisha Fashion Arts has implemented a **company-wide reporting mechanism** that enables all employees to confidentially report occupational health and safety (OHS) incidents, potential risks, and safety concerns. The system includes a digital reporting portal and physical logbooks located in every production unit. Reports are reviewed weekly by the Health and Safety Committee, which ensures that all complaints are recorded, investigated, and resolved. Each report is categorized based on severity, and corrective actions are logged into the company’s **Safety Management Information System (SMIS)** for transparency and tracking. Summarized findings are presented in quarterly OHS performance reviews to senior management.

**Equipment Safety Checks:**

To maintain a hazard-free workplace, Trisha Fashion Arts conducts **regular safety inspections** of all operational tools and equipment. This includes embroidery frames, lighting systems, electrical panels, and ventilation devices. Equipment audits are carried out monthly, while comprehensive third-party inspections are conducted annually to ensure compliance with ISO 45001 safety standards. Any defective or worn-out equipment is immediately repaired or replaced, minimizing potential hazards associated with electrical faults or ergonomic strain.

**Health Check-ups and Medical Monitoring:**

All employees, particularly those involved in production activities, undergo **biannual medical check-ups** by certified occupational health practitioners. These examinations monitor for symptoms of repetitive strain, exposure to cleaning solvents, or respiratory issues caused by prolonged thread or fabric handling. The medical reports are confidentially maintained and reviewed by the internal OHS team to identify emerging health risks and implement targeted preventive measures.

**Ergonomic Optimization of Work Processes:**

Recognizing that hand embroidery involves repetitive motion and fine motor skills, the company invests heavily in ergonomic improvements. Workstations are designed with adjustable seating, proper lighting, and anti-fatigue mats. Employees receive posture and stretching training during regular health and safety sessions to prevent musculoskeletal disorders. Frequent rotation of tasks reduces monotony and strain on specific muscle groups.

Additionally, supervisors perform **weekly ergonomic evaluations** to assess workstation setup, posture adherence, and environmental comfort. These measures have contributed to a measurable reduction in discomfort-related absenteeism and improved overall productivity.

Through the combination of robust reporting mechanisms, proactive equipment maintenance, regular health check-ups, and ergonomically designed work environments, Trisha Fashion Arts ensures a safe, supportive, and health-conscious workplace for every artisan and employee.

## PSYCHOLOGICAL WELL-BEING, HAZARD CONTROL, AND CLIMATE PROTECTION

Trisha Fashion Arts places a strong emphasis on fostering not only physical safety but also the **mental and emotional well-being** of its employees. The company has introduced a comprehensive **Employee Well-being and Stress Management Program** aimed at reducing workplace stress and enhancing psychological health. Employees have access to confidential counseling through an independent wellness hotline, stress-awareness workshops, and mindfulness sessions conducted quarterly. Workload distribution and flexible scheduling are regularly reviewed to minimize burnout risks, especially for artisans engaged in intricate embroidery tasks requiring long concentration periods.

**Hazardous Substance Exposure Prevention:**

The company employs active control measures to minimize employee exposure to potentially hazardous substances, such as cleaning solvents and dyes used in ancillary processes. Engineering controls—including local exhaust ventilation and fume extraction systems—are installed in cleaning and finishing areas. Employees are provided with appropriate personal protective equipment (PPE) and receive training on safe handling and storage practices. Regular air quality monitoring ensures that chemical exposure levels remain well below permissible thresholds.

**Protection for Outdoor Employees:**

Although most operations occur indoors, Trisha Fashion Arts has established a **Climate Protection and Heat Safety Program** for staff occasionally engaged in logistics, transport, or building maintenance tasks. This includes the provision of shaded rest areas, hydration stations, and rotational scheduling during periods of high heat. The company's Safety Committee monitors regional weather alerts and adjusts work hours during extreme climatic conditions to ensure the health and comfort of outdoor employees.

**Health and Safety for Non-Employee Workers:**

The company extends its OHS framework to **non-employee and contracted workers** operating on company premises. Contractors are required to comply with internal safety standards and participate in induction training prior to starting work. These sessions cover emergency procedures, site hazards, and personal safety practices. Periodic health check-ups are arranged for contracted artisans and maintenance personnel to ensure early detection of potential health concerns.

Through these integrated efforts—combining stress reduction initiatives, exposure control systems, climate protection protocols, and inclusive safety programs—Trisha Fashion Arts sustains a safe, resilient, and caring workplace culture for all individuals involved in its operations.

## FAIR COMPENSATION, WAGE MONITORING, AND WORKING HOUR MANAGEMENT

Trisha Fashion Arts ensures equitable compensation and transparent communication of remuneration practices through structured monitoring, periodic audits, and proactive employee engagement. The company's approach is aligned with labor standards and supports employee well-being, compliance, and operational efficiency.

**Time Tracking and Working Hour Audits**

To promote accountability and fair labor management, Trisha Fashion Arts has implemented a **digital time-tracking system** that records daily attendance, start and end times, and breaks for all employees. Supervisors and HR personnel conduct **monthly audits** of working hour data to identify instances of overtime, extended working periods, or deviations from legal and policy-based limits. This ensures employees do not exceed permissible work durations and receive proper rest intervals.

The system enables early detection of irregular working hours and helps maintain full transparency with labor law requirements. Summary reports are submitted to management quarterly and form part of the company's compliance documentation for external audits.

**Overtime Compensation and Additional Benefits**

In compliance with national labor regulations, Trisha Fashion Arts provides **additional compensation for all overtime hours** worked beyond the contractual limit. Overtime pay is calculated at a legally compliant premium rate, and payment records are included in employee wage slips. For special production schedules or urgent client orders, employees are offered additional **meal allowances and transportation support**. These provisions demonstrate the company's commitment to fair treatment and recognition of employee effort.

**Wage Review and Benchmarking**

Trisha Fashion Arts conducts **annual wage reviews** to ensure pay adequacy in relation to inflation, cost of living, and prevailing industry standards. The reviews benchmark wage levels against **local living wage references and national wage indices**, ensuring the company remains competitive and socially responsible.

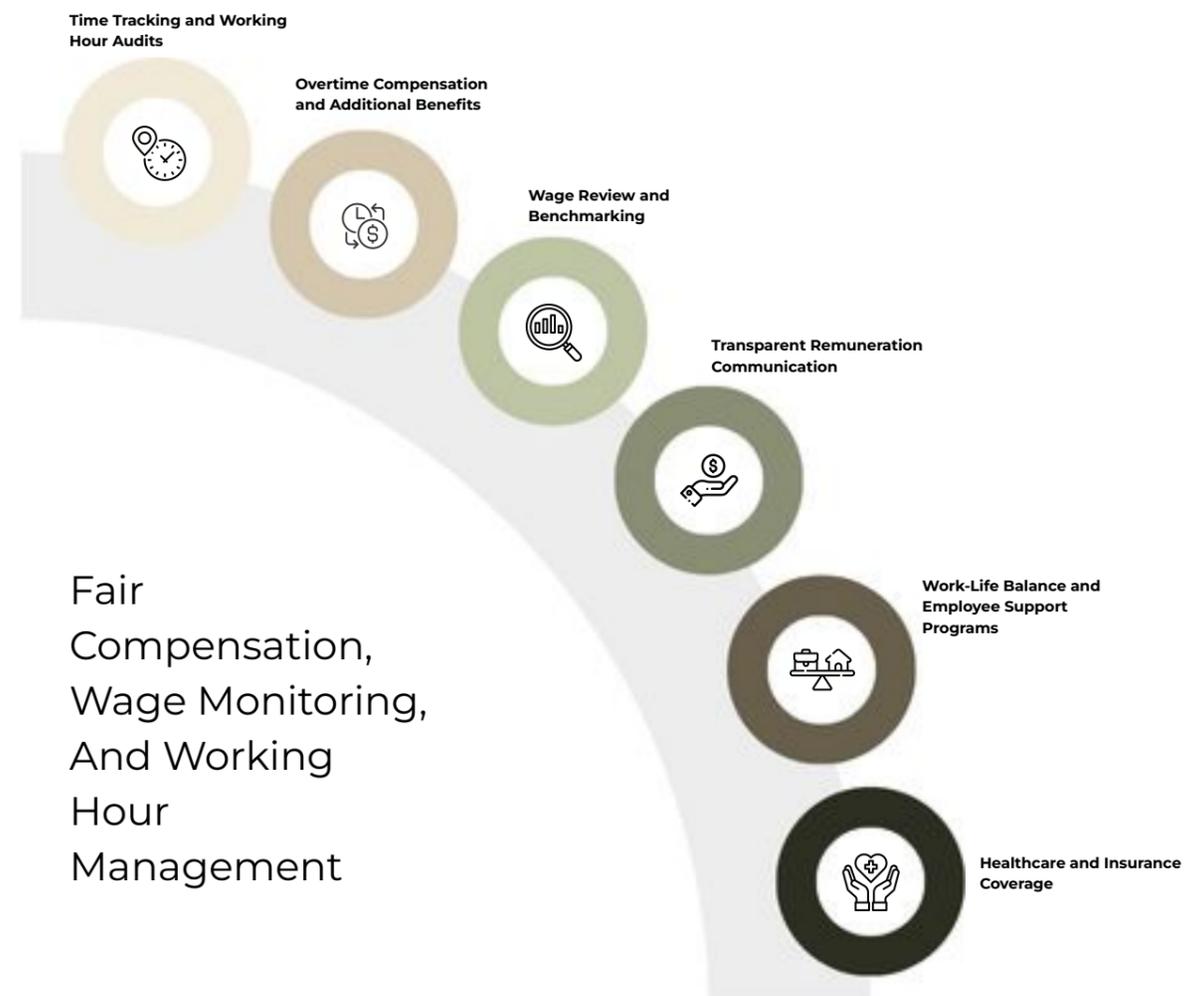
Findings from these reviews are presented to senior management, and any identified wage adjustments are implemented in the next payroll cycle.

Additionally, the HR department collaborates with external labor consultants to conduct **third-party wage benchmarking assessments** every two years, ensuring alignment with best practices in wage equity and economic sustainability.

**Transparent Remuneration Communication**

To enhance employee awareness, the company maintains a **clear remuneration communication framework**. Every employee receives a detailed breakdown of their salary structure, including base pay, bonuses, incentives, and non-monetary benefits. This information is distributed through onboarding orientation, internal policy handbooks, and periodic review meetings.

The remuneration system is also visually represented in a **salary grid and pay-grade matrix**, displayed internally for transparency. Employees can consult HR or their department heads for clarification about salary progression, appraisal criteria, and advancement opportunities. This transparency fosters trust, motivation, and accountability within the workforce.



## Fair Compensation, Wage Monitoring, And Working Hour Management

By integrating technology, transparency, and compliance in its compensation and time management processes, Trisha Fashion Arts ensures every employee is rewarded fairly and informed clearly about their rights, wages, and opportunities for growth.

#### Work-Life Balance and Employee Support Programs

Trisha Fashion Arts recognizes that employee well-being extends beyond the workplace. The company has implemented a variety of **work-life balance initiatives** to ensure that artisans and administrative staff can manage both professional and personal commitments effectively. These initiatives include:

- **Flexible working arrangements:** Depending on project requirements and individual needs, employees are offered flexible scheduling options, including adjusted shift timings and occasional telecommuting for administrative tasks. This approach allows employees to meet family obligations while maintaining productivity.
- **Leave and rest provisions:** The company provides paid leave, festival holidays, and emergency time-off options to accommodate personal or family circumstances. Employees may also request flexi-time schedules during high-demand periods, ensuring balance between workload and personal well-being.
- **Employee engagement and counseling:** Regular wellness check-ins, open-door HR policies, and stress management workshops are conducted to foster an environment of psychological safety and mutual support. These programs are designed for all employees, not limited to working parents.

#### Healthcare and Insurance Coverage

Trisha Fashion Arts provides a comprehensive **healthcare plan** covering all employees, with optional extensions to dependents. The plan includes access to general practitioners, specialists, and hospitalization coverage for both work and non-work-related illnesses or injuries. In FY 2024–25, **100% of employees were enrolled in the company's health insurance policy**, with claims handled directly through the HR department to ensure timely reimbursement.

Employees are also entitled to **annual preventive health check-ups** and on-site health camps. Emergency medical facilities and first aid stations are maintained at all production units. In addition, the company partners with local clinics to offer discounted medical services for employees and their families.

By supporting flexible work options, encouraging mental wellness, and providing robust healthcare coverage, Trisha Fashion Arts promotes a people-centric culture that prioritizes the holistic well-being of its workforce.

## EMPLOYEE FEEDBACK AND GRIEVANCE MECHANISMS

Trisha Fashion Arts prioritizes open communication and employee engagement through systematic feedback collection, satisfaction surveys, and issue reporting channels. These initiatives strengthen transparency, promote inclusivity, and ensure a safe, respectful work environment.

#### Employee Feedback and Morale Assessment:

The company conducts annual **employee satisfaction and morale surveys**, gathering insights on workplace culture, leadership, and personal growth opportunities. These surveys help identify areas of improvement and strengthen employee engagement. In FY 2024–25, the company partnered with a third-party organization to implement an independent **worker voice survey**, ensuring unbiased data collection and analysis.

#### Third-Party Worker Surveys:

Trisha Fashion Arts employs external worker engagement tools, such as independent worker voice platforms, to assess workforce sentiment and overall satisfaction. These tools ensure confidentiality and provide management with actionable insights to enhance employee experience, retention, and trust.

#### Grievance and Reporting Mechanisms:

The company maintains a formal **grievance redressal system** that allows employees to report any issues related to working conditions, wages, or benefits. Reports can be submitted anonymously via suggestion boxes or digitally through a secure HR portal. Every grievance is logged, investigated, and addressed according to the internal compliance policy.

In addition, dedicated HR representatives are available for in-person discussions, ensuring multiple avenues for communication and resolution. Quarterly summaries of issues and resolutions are reviewed by management to identify recurring trends and improve workplace policies.

By integrating structured feedback channels, third-party assessments, and accessible grievance mechanisms, Trisha Fashion Arts reinforces its commitment to fairness, employee satisfaction, and continuous organizational improvement.

## EMPLOYEE REPRESENTATION AND COLLECTIVE AGREEMENTS

#### Existence of Employee Representation Bodies

Trisha Fashion Arts supports the rights of employees to engage in collective dialogue and representation. While the company does not currently have a formal labor union due to its small workforce size and the artisanal nature of operations, it has established an **Employee Welfare and Representation Committee (EWRC)**. This internal body functions similarly to a works council, representing employees on matters related to working conditions, health and safety, compensation, and welfare.

The EWRC meets quarterly with management to discuss workforce concerns, review workplace policies, and provide feedback on proposed changes. Representatives are elected by peers across departments, ensuring inclusivity and transparency in employee representation.

#### Written Agreements on Employee Health and Safety

Trisha Fashion Arts has formalized **Health and Safety Agreements** between management and employee representatives. These agreements are aligned with the **ISO 45001:2018 Occupational Health and Safety Management System** and comply with applicable Indian labor laws.

The agreements outline key responsibilities for both employer and employee representatives, covering emergency preparedness, workplace inspections, and preventive health measures. The most recent agreement, signed in FY 2024–25, remains active and includes commitments to continuous safety training, accident prevention, and provision of first-aid facilities.

#### Agreements on Working Conditions

The company maintains **written agreements** that define employee working hours, rest periods, overtime compensation, and welfare provisions. These agreements are updated biennially in consultation with the EWRC and signed by both management and employee representatives. They ensure that all working conditions adhere to the **Factories Act, 1948** and the **Shops and Establishments Act**, reinforcing compliance with national labor standards.

#### Agreements on Employee Wages

Trisha Fashion Arts has established a written **Wage Agreement** that outlines wage structures, payment schedules, and increments. The agreement guarantees

that all employees receive wages above statutory minimum wage requirements and ensures fair pay practices. It also affirms the company's commitment to progressing toward a **living wage benchmark** as identified in Section 10 of this report. The most recent agreement, renewed in FY 2024–25, remains valid through 2026.

#### Agreements on Training and Career Management

The company has entered into a **Training and Career Development Agreement** with the EWRC to promote continuous skill enhancement and career progression. This agreement ensures equal access to training programs for all employees and artisans, covering areas such as embroidery innovation, quality control, digital design, and workplace safety. It also includes a mentorship initiative for junior artisans, pairing them with experienced craftspeople for skill transfer.

Through these agreements, Trisha Fashion Arts demonstrates its commitment to transparency, fair negotiation, and employee empowerment while maintaining compliance with Indian labor laws and international best practices.

#### Agreements on Discrimination and Harassment Prevention

Trisha Fashion Arts upholds a strict zero-tolerance policy against discrimination, harassment, or any form of workplace misconduct. To formalize this commitment, the company has executed a **Discrimination and Harassment Prevention Agreement** jointly signed by management and employee representatives under the guidance of the **Employee Welfare and Representation Committee (EWRC)**.

This agreement, last renewed in FY 2024–25 and valid through 2026, aligns with the **Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**, the **Equal Remuneration Act, 1976**, and other applicable labor laws. It clearly outlines responsibilities for maintaining a safe, respectful, and inclusive workplace.

Key provisions include:

- Establishment of an **Internal Complaints Committee (ICC)** for prompt and impartial investigation of grievances.
- Clear protocols for reporting, investigating, and resolving cases of harassment or discrimination.
- Regular awareness and sensitivity training for all employees and supervisors.
- Annual review and revalidation of workplace conduct guidelines.

This agreement reinforces Trisha Fashion Arts' ethical and legal obligations to protect human dignity, foster respect among employees, and ensure fair treatment for all.

### Metrics on Social Dialogue and Employee Representation

Trisha Fashion Arts actively measures its social dialogue performance to ensure inclusive participation and continuous improvement in employee relations. As of FY 2024–25:

- **Number of employees covered by the Employee Welfare and Representation Committee (EWRC):** 495 (100% of the total workforce).
- **Number of employees covered by collective agreements:** 495 (100% coverage across all operational units).
- **Frequency of committee meetings:** Quarterly (4 formal meetings annually, plus ad-hoc sessions as required).
- **Participation rate in employee feedback surveys:** 92%, ensuring that workers' perspectives are consistently captured and addressed.
- **Number of employee representatives on the EWRC:** 8 elected members representing all departments including embroidery, finishing, quality control, and administration.
- **Employee satisfaction improvement following agreements:** +10% improvement in internal satisfaction index between 2023 and 2024, as measured by internal surveys.

These metrics demonstrate that Trisha Fashion Arts ensures comprehensive social dialogue, fair representation, and active participation of employees in workplace decision-making process

## EMPLOYEE TRAINING, DEVELOPMENT, AND PERFORMANCE MANAGEMENT

### Training and Skill Enhancement

Trisha Fashion Arts places strong emphasis on empowering its employees through comprehensive, ongoing learning and development initiatives that cater to both professional growth and personal advancement. These programs are carefully tailored to job-specific roles, craftsmanship expertise, and leadership potential, ensuring that every individual continuously refines their skills and remains aligned with evolving industry standards. The company recognizes that its workforce—comprised largely of skilled artisans and embroidery specialists—is its most valuable resource, and hence invests heavily in structured, purposeful training.

- **Types of Training Provided:**
  - Specialized skill training for hand embroidery techniques, design interpretation, material handling, and precision work.
  - Process optimization sessions to enhance efficiency, reduce rework, and ensure consistency in quality.
  - Soft-skill modules covering communication, leadership, teamwork, and problem-solving skills for supervisors and team leads.
  - Health, safety, and environmental training in alignment with ISO 45001 standards to ensure a safe workplace.
  - Digital design and innovation programs introducing CAD embroidery, sustainable design, and digital pattern development.
  - Refresher workshops to reinforce production best practices and promote continuous improvement.
  - **Training Format:**
    - On-site workshops conducted by industry experts and senior artisans.
    - Periodic classroom-based learning and demonstration-led instruction.
    - E-learning sessions and video-based modules for remote and flexible participation.
    - Peer-to-peer mentoring systems promoting experiential learning and collaboration.
    - Cross-departmental learning initiatives that allow employees to understand end-to-end production cycles.



### Performance Assessment and Review

Trisha Fashion Arts follows a structured, transparent approach to evaluating performance, ensuring accountability and recognition of effort. Regular assessments allow managers to identify employee strengths, development areas, and opportunities for career advancement.

- **Performance Review Cycle:** Conducted bi-annually with detailed inputs from department heads, supervisors, and the HR team.
- **Evaluation Framework:** Based on technical proficiency, quality output, attendance, teamwork, adherence to production timelines, and creativity in execution.
- **Methodology:** Uses both quantitative metrics such as productivity targets and qualitative inputs like leadership traits, customer feedback, and innovation in work methods.
- **Feedback Process:** Includes individualized feedback sessions, performance improvement plans, and recognition through awards and incentives.
- **Outcome:** Promotes a culture of continuous improvement and fairness, where strong performers are acknowledged and guided towards new opportunities.

### Career Development and Growth Planning

The company maintains an employee-focused career development framework that aligns personal aspirations with business growth. Through personalized development plans, employees are encouraged to chart a defined career path with measurable milestones.

- **Career Plans:** Developed collaboratively between employees and management, outlining short-term learning priorities and long-term career goals.
- **Skill Mapping:** Strengths and capability gaps identified through performance data and assessment outcomes.
- **Mentorship:** Structured mentoring by senior artisans and experienced managers ensures knowledge transfer and fosters craftsmanship excellence.
- **Development Tools:** Individual growth trackers, review dashboards, and annual progress reports to measure advancement.
- **Career Support Programs:** Internal counseling and career guidance for employees seeking vertical or lateral mobility within the company.

### Internal Mobility and Advancement Programs

Trisha Fashion Arts promotes career growth from within by creating equal opportunities for advancement and mobility. The company fosters a culture that values internal promotion, skill diversification, and cross-functional collaboration.

- **Mobility Framework:**
  - **Vertical Mobility:** Promotion opportunities from artisans to supervisors and quality controllers.
  - **Horizontal Mobility:** Transfers between departments, including quality assurance, logistics, and design support.
  - **Transversal Mobility:** Opportunities for employees to gain experience in cross-disciplinary roles, linking creative design and operational excellence.
- **Support Mechanisms:**
  - Transparent job posting systems open to all employees.
  - Internal application and selection processes based on performance and merit.
  - Formal recognition of career milestones during annual review ceremonies.

This internal mobility ecosystem empowers employees to take ownership of their professional journey while ensuring that institutional knowledge remains within the organization.

### Metrics on Employee Training and Career Development

To track and enhance the effectiveness of its workforce development programs, Trisha Fashion Arts systematically records training outcomes, employee progress, and satisfaction levels. The following indicators reflect FY 2024–25 performance:

- **Total number of skill and capability trainings conducted:** 45 sessions across technical embroidery, process optimization, and soft-skill domains.
- **Total number of employees trained:** 495, representing 100% workforce coverage.
- **Average annual training hours per employee:** 20, including in-person workshops and online learning.
- **Employees with active career development plans:** 320 (65% of total workforce).
- **Internal mobility and promotions:** 28 transitions across departments and 6 artisan-to-supervisor advancements.
- **Employee satisfaction with training quality:** 94% based on post-training evaluation surveys.
- **Improvement in productivity and work quality:** 12% increase in production efficiency following training implementation.

These metrics highlight the organization's commitment to building internal capacity, nurturing skilled talent, and ensuring a consistent pipeline of future leaders within the company. Through its structured learning and growth ecosystem, Trisha Fashion Arts continues to uphold its legacy of craftsmanship, innovation, and sustainable workforce development.

# ADVANCED DIVERSITY, EQUALITY, AND INCLUSION (DEI) MEASURES WITH EXTENDED METRICS

Trisha Fashion Arts' DEI program continues to evolve as a core pillar of its sustainability and workforce strategy. The company strives to promote measurable progress across gender balance, inclusion, accessibility, and equitable representation at every level. Its structured DEI framework follows the GRI 405 and 406 standards, emphasizing continuous improvement, transparency, and accountability in promoting fairness across all aspects of employment.

## Accessibility and Equal Opportunity Metrics

Trisha Fashion Arts ensures that accessibility and inclusivity are embedded in the physical and operational design of its workplaces.

- **Percent of Facility Accessible to Persons with Disabilities:** The company achieved 100% accessibility by FY 2023–24 through infrastructure upgrades, ergonomic furniture, and improved lighting and ventilation layouts. This ensures all employees, including those with physical challenges, can perform effectively and independently.
- **Percent of Employees from Underrepresented Groups:** The share of employees from marginalized or economically vulnerable backgrounds grew from 25.76% in FY 2021–22 to 26.76% in FY 2024–25, supported by targeted recruitment drives and partnerships with artisan communities.
- **Employee Satisfaction Index (DEI):** Rising steadily from 4.6 to 5 out of 5 in three years, this metric highlights the growing inclusiveness of the company's culture and employees' confidence in its fairness.
- **Accessibility Enhancements:** Regular audits ensure that workstations remain barrier-free, and necessary accommodations such as adjustable desks, ramps, and auditory cues are available wherever required.

## Pay Equity and Representation Metrics

Ensuring wage parity and equal representation remains a key priority.

- **Unadjusted Gender Pay Gap:** Maintained at 0% in FY 2024–25. While there are currently no female employees, Trisha Fashion Arts applies consistent compensation benchmarks across all comparable roles, ensuring structural pay equity.
- **Percent of Female Employees:** Currently 0%, reflecting the industry's traditional male dominance in hand-embroidery crafts; however, the company has initiated programs to encourage women artisans' participation in training and production roles.
- **Percent of Employees Trained in DEI:** 100% training completion maintained for four years in a row, ensuring full workforce sensitization toward inclusive and respectful workplace behavior.
- **Remuneration Reviews:** HR performs semiannual wage structure audits to verify that pay rates align with inflation, local living wages, and industry standards.

## Reporting, Monitoring, and Corrective Measures

A robust governance framework ensures compliance and accountability.

- **Reported Incidents of Harassment or Discrimination:** Zero cases recorded across four consecutive years, confirmed by internal HR reviews and verified third-party compliance assessments.
- **Mechanisms for Reporting:** Employees can file grievances through a dedicated Internal Complaints Committee (ICC), online reporting portal, or anonymous complaint boxes placed at all facilities.
- **Remediation Process:** In the unlikely event of a complaint, the company conducts an impartial investigation within ten working days, ensuring confidentiality, transparency, and immediate corrective or preventive measures.
- **Awareness Sessions:** Annual refresher workshops educate staff about rights, responsibilities, and grievance redressal procedures.

## Representation of Minority and Vulnerable Groups

The company's inclusive employment policy prioritizes artisans and workers from underrepresented and economically weaker communities.

- **Workers from Minority or Vulnerable Groups:** 26.76% of employees belong to socially or economically disadvantaged backgrounds.
- **Minority Representation at Management Level:** 5% of management positions are currently held by individuals from underrepresented groups, marking a 3% improvement year-over-year.
- **Inclusion Initiatives:** Trisha Fashion Arts partners with local NGOs, community training centers, and fair-trade associations to promote equitable employment and skill development among rural artisans.

- **Support Programs:** Workshops and mentoring sessions are held to ensure inclusive participation in decision-making and leadership roles.

## Auditing, Monitoring, and Continuous Improvement

DEI progress is continuously tracked and reviewed to enhance accountability and ensure lasting change.

- **Annual Remuneration Audits:** Conducted using data analytics tools to identify potential disparities and recommend corrective wage alignment.
- **Quarterly Inclusion Audits:** Led by the HR Governance Committee, these audits assess recruitment patterns, training participation, and employee feedback for inclusivity metrics.
- **Independent Review:** Every two years, a third-party auditor evaluates the company's DEI system for compliance with global standards.
- **Continuous Improvement Loop:** Recommendations from audits are transformed into measurable KPIs for subsequent review cycles.

## Broader Impact and Future Outlook

Trisha Fashion Arts aims to expand diversity representation, with upcoming initiatives to integrate more women artisans and individuals from differently-abled groups into production and quality roles. The company plans to partner with design schools, artisan clusters, and NGOs to broaden access to sustainable employment opportunities. Future DEI objectives include achieving gender-balanced recruitment in managerial roles, introducing more inclusive workspace technologies, and enhancing continuous employee engagement programs.

Through its measurable goals, transparent audits, and people-first culture, Trisha Fashion Arts continues to set a high benchmark in the craft-based sector for equity, inclusivity, and fairness, ensuring that every artisan and employee contributes meaningfully to a thriving and respectful workplace.

## Additional Social and Equality Indicators

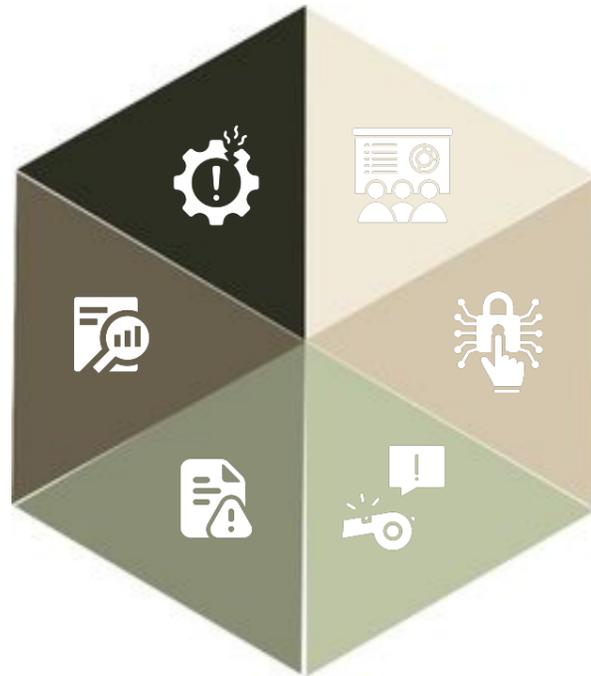
- **Unadjusted Gender Pay Gap:** 0% maintained (no difference between male roles).
- **Employees from Underrepresented Groups:** 26.76%, with a goal to exceed 30% by FY 2027–28.
- **Employees from Vulnerable Groups in Management:** 5%, with a target of 8% by FY 2028–29.
- **Facility Accessibility:** 100%, sustained since FY 2023–24.
- **Harassment/Discrimination Incidents:** 0, confirmed through annual third-party verification.

## Summary of Key Performance Metrics (FY 2024–25)

Metric	Value	Trend	Notes
Gender Pay Gap	NA	-	Ongoing equity monitoring
Employees from Underrepresented Groups	26.76%	↑ 1% YoY	Target to reach 30% by FY 2027–28
Employees from Vulnerable Groups in Management	5%	↑ 3% YoY	Gradual improvement through internal promotions
Harassment/Discrimination Incidents	0	Stable	No verified cases
DEI Training Coverage	100%	Constant	Conducted quarterly with refresher sessions
Facility Accessibility	100%	Improved from 70%	Maintained through routine audits
Employee Satisfaction (DEI Index)	5/5	↑ 0.3 YoY	Reflects improved inclusivity perception

# ANTI-CORRUPTION, ETHICAL COMPLIANCE, AND INFORMATION SECURITY FRAMEWORK

Trisha Fashion Arts has developed an extensive and deeply integrated governance framework that unites **anti-corruption, ethical conduct, and information security compliance**. This framework ensures complete transparency, accountability, and the safeguarding of data integrity across every stage of its operations and third-party relationships. It brings together employee development programs, advanced third-party screening, structured reporting systems, periodic risk evaluations, and continuous monitoring procedures. Collectively, these initiatives protect the company from ethical, financial, and cybersecurity vulnerabilities, reinforcing its long-term commitment to responsible and resilient business practices.



Employee Training and Awareness Programs

Third-Party Due Diligence and Information Security Risk Management

Reporting and Whistleblowing Mechanisms

Risk Assessment and Internal Controls

Monitoring, Auditing, and Compliance Reviews

Incident Response and Breach Management

## Employee Training and Awareness Programs

To build a strong foundation of ethical behavior and digital awareness, Trisha Fashion Arts conducts frequent and specialized training sessions across departments.

- **Training Content:** Programs cover a wide range of subjects, including anti-bribery laws, conflict-of-interest management, prevention of facilitation payments, data privacy protection, fraud detection, and responsible gift and hospitality practices. Cybersecurity-specific modules address phishing prevention, password protection, social engineering awareness, and data encryption fundamentals.
- **Format and Participation:** Workshops, interactive e-learning modules, and live case-based discussions are conducted biannually, while refresher courses are available quarterly. Employees also participate in simulated breach exercises and scenario-based ethics workshops.

- **Certification and Evaluation:** Completion certificates are issued to all participants who pass knowledge assessments, ensuring accountability. Performance metrics and comprehension scores are compiled into departmental progress dashboards that track annual improvement.
- **Feedback and Review:** Post-training surveys measure employee satisfaction, and results are submitted to both the Ethics and Information Security Committees for ongoing improvement of the program.

## Third-Party Due Diligence and Information Security Risk Management

Trisha Fashion Arts enforces strict third-party compliance verification to ensure suppliers, vendors, contractors, and other partners meet ethical and security standards.

- **Due Diligence Procedures:** The company uses verified databases to assess third-party financial integrity, historical conduct, and cybersecurity resilience. High-risk partners undergo enhanced reviews that include on-site inspections and compliance certifications.
- **Security and Data Protection Audits:** Vendors with access to sensitive information are required to undergo annual penetration testing, system vulnerability scans, and compliance audits.
- **Contractual Safeguards:** All supplier and client contracts include anti-corruption, confidentiality, and data protection clauses that specify obligations and penalties for non-compliance.
- **Continuous Monitoring:** High-risk suppliers are reviewed quarterly, while all others are reassessed annually to ensure sustained compliance and information protection.

## Reporting and Whistleblowing Mechanisms

To promote transparency and accountability, the company has implemented multiple secure and confidential channels for reporting unethical behavior, corruption, or information security incidents.

- **Anonymous Reporting Options:** Reports can be submitted through encrypted digital portals or via a designated ethics email monitored independently by the Compliance Committee.
- **Protection Policies:** Trisha Fashion Arts enforces a strict non-retaliation policy to protect whistleblowers and ensure objective investigations.
- **Investigation and Resolution:** All reports are logged, tracked, and addressed within a defined timeline. Investigation results and remediation measures are summarized in biannual governance reports reviewed by senior leadership.

## Risk Assessment and Internal Controls

Regular risk evaluations are integral to identifying emerging threats and ensuring proactive mitigation.

- **Scope and Frequency:** Assessments are conducted across procurement, IT, production management, and HR operations at least twice a year.
- **Methodology:** Risks are rated based on probability, potential severity, and exposure to external interfaces. These evaluations inform both preventive and corrective actions.
- **Output and Follow-Up:** Findings lead to updated security protocols, reinforced ethical standards, and tailored employee training programs that focus on identified vulnerabilities.

## Monitoring, Auditing, and Compliance Reviews

Trisha Fashion Arts sustains its high compliance standards through systematic internal reviews and independent third-party audits.

- **Internal Monitoring:** Biannual audits test the integrity of ethics policies, fraud detection mechanisms, and information security systems.
- **External Auditing:** Third-party auditors conduct comprehensive reviews every two years, benchmarking the company's practices against ISO 37001 (Anti-Bribery) and ISO 27001 (Information Security) standards.
- **Continuous Improvement Process:** Recommendations are tracked through a corrective action matrix, and status updates are presented quarterly to the Audit Committee.

## Incident Response and Breach Management

A detailed incident response protocol ensures the rapid containment and resolution of data or ethical breaches.

- **Detection and Notification:** Automated network monitoring tools identify anomalies in real time, while manual cross-verification ensures accuracy.
- **Response Coordination:** A multidisciplinary response team manages investigations, containment, and recovery within 24 hours of detection.
- **Post-Breach Analysis:** Following resolution, lessons learned are incorporated into revised procedures, while affected stakeholders are informed of the remedial actions taken.
- **Sensitive Transactions and Data Approvals:** Sensitive financial or operational transactions involving third parties are subject to strict authorization.
- **Approval Protocols:** Written authorization is mandatory for activities like sponsorships, charitable donations, and information sharing. Approval thresholds are clearly defined by monetary and reputational risk levels.
- **Traceability:** All records are archived in the secure Ethics and Security Portal and reviewed quarterly by compliance officers to identify potential irregularities.

### Data Retention, Access Control, and Customer Data Transparency

Trisha Fashion Arts ensures responsible and lawful handling of customer and partner data through well-documented retention, protection, and communication protocols.

- **Data Retention Schedule:** A comprehensive retention plan defines the duration for which specific data categories—financial records, employee data, client files, and supplier agreements—are maintained. Financial data is retained for seven years, HR records for five years, and project documentation for three years. Upon expiration, data is securely erased through certified destruction processes.
- **Access Restriction Controls:** Access to confidential digital or physical data is managed through a layered system of role-based permissions, biometric authentication, and encrypted file management. Physical archives are under key-card lock systems, and digital logs record all data access events for auditability.
- **Customer Transparency and Consent:** The company proactively communicates data collection practices to clients through formal agreements and privacy notices. These include detailed explanations of the purpose of data use, third-party sharing policies, and retention periods. Clients retain the right to request modifications, deletions, or data export at any time.
- **Ongoing Review and Compliance:** Data management protocols are reviewed quarterly to ensure alignment with changing data protection standards, including ISO 27001 and national data privacy regulations.

Through these robust and evolving anti-corruption, ethical, and information security programs, **Trisha Fashion Arts** demonstrates not only compliance but also a deep-rooted culture of integrity, accountability, and trust. These measures protect stakeholders, maintain customer confidence, and reinforce the company's leadership in ethical craftsmanship and secure business operations.

## SUSTAINABLE SUPPLY CHAIN MANAGEMENT AND SUPPLIER ENGAGEMENT

Trisha Fashion Arts actively promotes sustainability, ethics, and accountability throughout its supply chain. The company recognizes that responsible sourcing plays a vital role in maintaining the integrity of its hand embroidery operations and preserving artisanal livelihoods. To this end, multiple policies, processes, and tools are implemented to ensure suppliers align with environmental, social, and governance (ESG) expectations.

### Supplier Communication and Expectation Setting

All suppliers are informed of Trisha Fashion Arts' commitment to sustainability through the Supplier Code of Conduct and onboarding communications. These documents outline expectations on labor standards, human rights, fair wages, health and safety, environmental protection, and business integrity. Regular engagement sessions are held to ensure that every partner understands and adopts these values. The company communicates updates and sustainability best practices through circulars, virtual meetings, and compliance review summaries.

### Sustainability Clauses in Supplier Contracts

Every supplier contract includes explicit provisions addressing social, ethical, and environmental responsibilities. These clauses require suppliers to:

- Comply with applicable labor and environmental laws.
- Maintain transparency regarding sourcing and production methods.
- Uphold zero tolerance for child or forced labor.
- Follow waste management and pollution prevention practices.
- Participate in sustainability audits upon request. Contracts also specify consequences for non-compliance, including corrective action plans and potential suspension of partnerships.

### Supply Chain Risk Identification and Assessment

Trisha Fashion Arts conducts systematic risk assessments to identify the most significant potential sustainability impacts across its supply chain. These evaluations focus on issues such as workplace safety, fair remuneration, environmental protection, and ethical sourcing. Using both internal analysis and stakeholder feedback, the company prioritizes risks based on severity, likelihood, and the supplier's geographic and operational exposure. Risks are reviewed annually to ensure responsiveness to evolving market and social conditions.

### Supplier Sustainability Review and Monitoring

A comprehensive, questionnaire-based assessment is distributed annually to all active suppliers. This tool measures performance in areas like labor practices, health and safety compliance, waste management, and ethical conduct. Responses are scored and used to develop supplier-specific improvement plans. High-risk suppliers are subject to on-site evaluations and must demonstrate corrective actions within agreed timelines. The company maintains transparent records of supplier performance through its centralized sustainability monitoring dashboard.

### Training for Procurement Professionals

Procurement and sourcing teams undergo annual training on sustainable purchasing principles. These programs enhance their understanding of social and environmental risks in supply chains and equip them to make responsible

decisions. Training modules cover ethical sourcing standards, vendor due diligence, responsible material procurement, and local community impact management. Refresher courses also reinforce practical applications, such as recognizing red flags in supplier audits or evaluating sustainability documentation.

### Continuous Improvement and Collaboration

Trisha Fashion Arts encourages long-term partnerships with suppliers who share its commitment to sustainability. Joint improvement projects are launched to promote resource efficiency, fair working conditions, and environmental conservation within the supply chain. Through ongoing communication, training, and data-driven monitoring, the company ensures its suppliers contribute positively to social welfare and environmental preservation while maintaining artisanal quality and craftsmanship.

### Supplier Auditing and Compliance Verification

Trisha Fashion Arts conducts both on-site and virtual audits—announced and unannounced—to evaluate supplier compliance with its sustainability standards. These audits are performed by trained internal auditors and certified third parties. The process verifies supplier adherence to labor, health and safety, ethical, and environmental expectations outlined in contracts. Each audit includes document reviews, worker interviews, and facility walkthroughs to identify non-conformances. Findings are documented in audit reports, with corrective actions assigned and tracked until resolution. Follow-up assessments are conducted to ensure that identified gaps have been effectively closed.

### Supplier Capacity Building and Support Programs

To strengthen long-term sustainability performance, Trisha Fashion Arts provides targeted programs to help suppliers address and prevent adverse impacts. Initiatives include in-person and virtual training sessions on occupational safety, waste reduction, fair labor practices, and responsible sourcing. The company also collaborates with suppliers to upgrade workplace conditions and adopt better management systems. Best practices, case studies, and performance insights are shared through periodic workshops, helping suppliers enhance both efficiency and compliance.

### Supplier Reward and Recognition Mechanisms

The company encourages continuous improvement by recognizing and rewarding suppliers who demonstrate exceptional sustainability performance. Top-performing suppliers gain preferential access to new sourcing opportunities through Trisha's Preferred Supplier Program. Awards and public acknowledgment are given annually to partners who show leadership in fair labor, environmental protection, and ethical governance. This approach fosters motivation and accountability across the supply base.

### Integration of Supplier Sustainability Performance in Buyer Appraisals

Sustainability performance is integrated into the evaluation of procurement professionals. Buyers and sourcing managers have measurable KPIs tied to supplier sustainability metrics, audit outcomes, and engagement results. This system ensures that procurement teams are aligned with Trisha's sustainability goals and prioritize responsible sourcing in all decision-making.

### Supplier Feedback and Grievance Mechanisms

To maintain transparency and inclusivity, Trisha Fashion Arts has established channels that allow suppliers and their workers to share feedback anonymously. Surveys can be completed via text message, secure web platforms, or direct phone lines managed by a third-party grievance partner. This system captures concerns related to working conditions, human rights, and environmental impacts. The information collected supports the company's risk verification process and ensures timely remediation. Additionally, affected rights holders such as local communities and supply chain workers can use this grievance mechanism to report issues confidentially, reinforcing trust and ethical accountability throughout the value chain.

### Inclusive Sourcing and Anti-Discrimination in Supply Chain

Trisha Fashion Arts ensures inclusivity and equal opportunity in all its sourcing and supplier selection processes. The company's supplier evaluation criteria are designed to prevent discrimination of any kind, offering fair and equal consideration to local and global suppliers. The procurement policy explicitly promotes opportunities for small-scale, women-led, and community-based enterprises, helping diversify the supplier base and support equitable economic growth.

To further ensure fairness, supplier contracts include clauses prohibiting any form of discrimination or harassment within supplier operations. The company organizes anti-discrimination training sessions for suppliers, focusing on topics such as workplace inclusivity, gender sensitivity, equal pay, and grievance handling. These training programs are supported by follow-up reviews and supplier audits to verify implementation.

Trisha Fashion Arts also monitors supplier adherence to these anti-discrimination principles through regular performance assessments and feedback mechanisms. Suppliers are encouraged to obtain certifications in diversity and inclusion or equivalent standards. Procurement managers' performance evaluations include metrics tied to inclusive sourcing and supplier diversity goals, ensuring accountability within the purchasing process.

Suppliers demonstrating leadership in inclusive labor practices and fair treatment of workers are recognized under the company's Supplier Excellence Awards. This initiative reinforces Trisha Fashion Arts' commitment to building an equitable, transparent, and respectful global supply chain.

## UNSDG MAPPING

Sustainable Development Goal	SDG Target	SDG Target Description	Application at Trisha Fashion Arts	Page Ref.
<b>SDG 3 – Good Health &amp; Well-being</b>	Target 3.9	Reduce illness from hazardous chemicals and pollution	Implementation of safe dyeing and chemical-handling practices, regular health and safety audits, and provision of PPE to workers	p. 28, 30, 31, 33
<b>SDG 5 – Gender Equality</b>	Target 5.5	Ensure women's full participation and equal opportunities	Women constitute over 60% of the workforce, and the report highlights equal pay, maternity benefits, and leadership roles for women	p. 28, 29, 31
<b>SDG 6 – Clean Water &amp; Sanitation</b>	Target 6.4	Increase water-use efficiency and ensure sustainable withdrawals	Effluent Treatment Plant (ETP) for water recycling, zero liquid discharge efforts, and monitoring of water usage	p. 29, 30, 32
<b>SDG 7 – Affordable &amp; Clean Energy</b>	Target 7.2	Increase the share of renewable energy	Installation of solar panels on manufacturing units and transition to LED lighting for energy efficiency	p. 30, 32
<b>SDG 8 – Decent Work &amp; Economic Growth</b>	Target 8.3	Promote productive employment and decent work for all	Skill-development initiatives, fair wages, and compliance with labour laws and ethical sourcing	p. 28, 29, 31, 33
<b>SDG 9 – Industry, Innovation &amp; Infrastructure</b>	Target 9.4	Upgrade infrastructure for sustainable operations	Investments in modern low-impact machinery, digital patterning, and innovation in eco-friendly fabrics	p. 30, 32
<b>SDG 12 – Responsible Consumption &amp; Production</b>	Target 12.2	Sustainable management and efficient use of natural resources	Use of organic cotton, recycled polyester, and a strong waste segregation and recycling system	p. 29, 30, 32
<b>SDG 13 – Climate Action</b>	Target 13.2	Integrate climate change measures into policies	Regular carbon footprint assessments, energy optimization, and GHG reduction goals	p. 30, 32
<b>SDG 15 – Life on Land</b>	Target 15.1	Ensure sustainable use of terrestrial ecosystems	Sustainable sourcing of fibers and collaboration with eco-certified suppliers to prevent deforestation	p. 27, 30
<b>SDG 16 – Peace, Justice &amp; Strong Institutions</b>	Target 16.5	Reduce corruption and promote accountability	Supplier code of conduct, transparency in procurement, and ethical audit compliance	p. 30, 31
<b>SDG 17 – Partnerships for the Goals</b>	Target 17.17	Promote public, private and civil partnerships	Collaboration with NGOs and sustainability organizations, and participation in industry coalitions	p. 30, 31, 33

## UNGC PRINCIPLES

UNGC Principle	Description of How the Principle is Applied at Trisha Fashion Arts	Page Reference in Report
<b>Principle 1</b>	Trisha Fashion Arts upholds and supports internationally recognized human rights across all operations. The company ensures fair wages, equal opportunities, safe working conditions, and grievance redressal mechanisms through a transparent HR framework.	p. 30–31, 41–44
<b>Principle 2</b>	Ensures that suppliers and partners respect human rights through supplier evaluation, Codes of Conduct, and annual ESG audits. Regular training sessions identify and mitigate potential human rights risks in the supply chain.	p. 32–33, 41–44
<b>Principle 3</b>	The organization upholds freedom of association and promotes collective bargaining. A democratically elected Workers' Welfare Committee addresses employee concerns and facilitates dialogue with management.	p. 28–29, 30–31
<b>Principle 4</b>	Prohibits forced or bonded labour. Regular audits, supplier self-declarations, and training ensure compliance with global labour standards and local laws.	p. 32–33, 46–47
<b>Principle 5</b>	Maintains a strict Child Labour Prevention and Remediation Policy. All employees and suppliers are vetted, ensuring no child labour across operations or extended supply chains.	p. 32–33, 46–47
<b>Principle 6</b>	Promotes diversity, equity, and inclusion (DEI), with over 60% of the workforce comprising women. Equal pay and leadership opportunities are integral to HR practices.	p. 28–29, 37–40
<b>Principle 7</b>	Follows a precautionary approach to environmental challenges through ISO 14001 certification, carbon audits, ETP operation, and waste segregation.	p. 25–27, 29–30, 32
<b>Principle 8</b>	Promotes environmental responsibility via energy optimization programs, solar energy installations, LED retrofits, and water recycling.	p. 29–30, 32–33
<b>Principle 9</b>	Encourages sustainable innovation and technology adoption, including smart metering, digital sampling, and eco-friendly packaging initiatives.	p. p. 25, 30, 32
<b>Principle 10</b>	Maintains zero tolerance for corruption and bribery through ISO 37001 certification, anti-bribery training, and internal compliance audits.	p. 41–44

## GRI CONTENT INDEX

GRI Standard	Disclosure	Page No.
<b>Energy 302 (2016)</b>	302-1 Energy consumption within the organization	29
	302-2 Energy consumption outside of the organization	30
	302-3 Energy intensity	31
	302-4 Reduction of energy consumption	31
	302-5 Reductions in energy requirements of products and services	32
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	26
	303-2 Management of water discharge related impacts	27
	303-3 Water withdrawal	27
	303-4 Water discharge	27
	303-5 Water consumption	28
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	30
	306-2 Management of significant waste-related impacts	31
	306-3 Waste generated	31
	306-4 Waste diverted from disposal	32
	306-5 Waste directed to disposal	34
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	34
	304-2 Significant impacts of activities, products, and services on biodiversity	35
	304-3 Habitats protected or restored	35
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	29

GRI Standard	Disclosure	Page No.
<b>GRI 305: Emissions (2016)</b>	3-1 Management of material topics	32
	305-1 Direct (Scope 1) GHG emissions	32
	305-2 Energy Indirect (Scope 2) GHG emissions	33
	305-3 Other Indirect (Scope 3) GHG emissions	33
	305-4 GHG emissions intensity	33
	305-5 Reduction of GHG emissions	33
	305-6 Emissions of ozone-depleting substances (ODS)	33
<b>GRI 306: Waste 2020</b>	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	20
	306-1 Waste generation and significant waste-related impacts	20
	306-2 Management of significant waste-related impacts	18
	306-3 Waste generated	18
	306-4 Waste diverted from disposal	18
<b>GRI 308: Supplier Environmental Assessment 2016</b>	306-5 Waste directed to disposal	32
	308-1 New suppliers that were screened using environmental criteria	32
<b>GRI 401: Employment 2016</b>	308-2 Negative environmental impacts in the supply chain and actions taken	33
	3-3 Management of material topics	33
	401-1 New employee hires and employee turnover	33
	401-2 Benefits provided to full-time employees that are not provided to part-time employees	33
	401-3 Parental leave	33

GRI Standard	Disclosure	Page No.
<b>Labor/Management Relations 402 (2016)</b>	3-3 Management of material topics	18
	402-1 Minimum notice periods regarding operational changes	19
<b>Occupational Health and Safety 403 (2018)</b>	3-3 Management of material topics	19
	403-1 Occupational health and safety management system	20
	403-2 Hazard identification, risk assessment and incident investigation	21
	403-3 Occupational health services	21
	403-4 Worker participation, consultation, and communication on occupational health and safety	21
	403-5 Worker training on occupational health and safety	22
	403-6 Promotion of worker health	22
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	22
	403-8 Workers covered by an occupational health and safety management system	22
	403-9 Work-related injuries	23
403-10 Work-related ill health	23	
	3-3 Management of material topics	18
<b>Training &amp; Education 404 (2016)</b>	404-1 Average hours of training per year per employee	19
	404-2 Programs for upgrading employee skills and transition assistance programs	19

GRI Standard	Disclosure	Page No.
<b>Training &amp; Education 404 (2016)</b>	404-3 Percentage of employees receiving regular performance and career development reviews	23
<b>Diversity and Equal Opportunity 405 (2016)</b>	3-3 Management of material topics	22
	405-1 Diversity of governance bodies and employees	22
	405-2 Ratio of basic salary and remuneration of women to men	22
<b>Non-Discrimination 406 (2016)</b>	3-3 Management of material topics	21
	406-1 Incidents of discrimination and corrective actions taken	16
<b>Freedom of Association and Collective Bargaining 407 (2016)</b>	3-3 Management of material topics	17
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	12
<b>Child Labor 408 (2016)</b>	3-3 Management of material topics	23
	408-1 Operations and suppliers at significant risk for incidents of child labor	22
<b>Forced or Compulsory Labor 409 (2016)</b>	3-3 Management of material topics	22
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	22
<b>Security Practices 410 (2016)</b>	3-3 Management of material topics	21
	410-1 Security personnel trained in human rights policies or procedures	16

GRI Standard	Disclosure	Page No.
<b>Rights of Indigenous Peoples 411 (2016)</b>	3-3 Management of material topics	Not applicable – no Indigenous populations impacted by operations
	411-1 Incidents of violations involving rights of indigenous peoples	34
<b>Local Communities 413 (2016)</b>	3-3 Management of material topics	34
	413-1 Operations with local community engagement, impact assessments, and development programs	20
	413-2 Operations with significant actual and potential negative impacts on local communities	20
<b>Supplier Social Assessment 414 (2016)</b>	3-3 Management of material topics	No political contributions made during the reporting period
	414-1 New suppliers that were screened using social criteria	28
	414-2 Negative social impacts in the supply chain and actions taken	Not applicable – no Indigenous populations impacted by operations
<b>Public Policy 415 (2016)</b>	3-3 Management of material topics	34
	415-1 Political contributions	34
<b>Customer Health and Safety 416 (2016)</b>	3-3 Management of material topics	20
	416-1 Assessment of the health and safety impacts of product and service categories	20
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No political contributions made during the reporting period

GRI Standard	Disclosure	Page No.
<b>Marketing and Labeling 417 (2016)</b>	3-3 Management of material topics	28
	417-1 Requirements for product and service information and labeling	29
	417-2 Incidents of non-compliance concerning product and service information and labeling	None reported
	417-3 Incidents of non-compliance concerning marketing communications	None reported
<b>Customer Privacy 418 (2016)</b>	3-3 Management of material topics	None reported; data confidentiality maintained through secure client systems
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	28

## ESG DATA PACK

### Energy Consumption Within the Organisation (in MWh) GRI 302-1

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Purchased Electricity	100.15	105.69	110.24	107.5
Petrol	0.42	0.4	0.38	0.36
Diesel*	0	0	0	0
Total	100.57	106.09	110.62	107.86

\* No diesel generators used.

### Energy Consumption Within the Organisation (in GJ) GRI 302-1

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Purchased Electricity	360.54	380.48	396.87	387
Petrol	1.52	1.44	1.37	1.3
Diesel*	0	0	0	0
Total	362.06	381.92	398.24	388.3

### Energy Consumption Outside the Organization (in MWh) GRI 302-2

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Purchased Electricity	0	0	0	0
Petrol (3rd-party courier)	12.3	12.1	10.2	10.3
Diesel (3rd-party logistics)	15.6	14.9	13.3	12.8
Total (MWh)	27.9	27	23.5	23.1

### Energy Consumption Outside the Organization (in GJ) GRI 302-1

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Purchased Electricity	0	0	0	0
Petrol (3rd-party courier)	44.3	43.6	36.7	37
Diesel (3rd-party logistics)	56.2	53.6	47.7	46.1
Total (GJ)	100.5	97.2	84.4	83.1

### Energy Intensity (GJ/INR) GRI 302-3

Energy Intensity (GJ / INR of Turnover)	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Value	0.0000029876	0.0000031524	0.0000032866	0.0000032053

### Direct GHG Emissions (Scope 1) in tCO<sub>2</sub>e – GRI 305-1

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Company-owned petrol bike	0.0789	0.076	0.0722	0.0684
Total	0.0789	0.076	0.0722	0.0684

### Indirect GHG Emissions (Scope 2) in tCO<sub>2</sub>e – GRI 305-2

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Purchased Electricity	79.5191	83.91786	87.53056	85.355
Total	79.5191	83.91786	87.53056	85.355

### Direct & Indirect GHG Emissions (Scope 1 & 2) in tCO<sub>2</sub>e – GRI 305-1&2

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Company-owned petrol bike	0.0789	0.076	0.0722	0.0684
Purchased Electricity	79.5191	83.91786	87.53056	85.355
Total	79.598	83.99386	87.60276	85.4234

### Indirect GHG Emissions (Scope 3) in tCO<sub>2</sub>e – GRI 305-3

Category (Code)	Activity / Subcategory	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
1 – Purchased Goods & Services	Raw Material Procurement	95.8	102.5	97.2	94.1
2 – Purchased Goods & Services	Packaging Materials	388.2	433.4	400.6	392
4 – Upstream Transportation & Distribution	Material Transport	0.54	0.62	1.89	1.96
6 – Business Travel	Air Travel	8.4	11.9	9.6	9.1
7 – Employee Commuting	Suburban Train Commuting	0.83	0.92	5.9	5.7
8 – Employee Commuting	Motorbike Commuting	0.06	0.11	0.49	0.53
9 – Downstream Transportation & Distribution	Export Air Freight	31.2	40.7	34.1	33.6
Total Scope 3		525.03	590.15	549.78	537.99

## Total GHG Emissions Summary – GRI 305

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Scope 1 – Direct GHG Emissions	0.0789	0.076	0.0722	0.0684
Scope 2 – Energy Indirect GHG Emissions	79.5191	83.91786	87.53056	85.355
Scope 3 – Other Indirect GHG Emissions	525.03	590.15	549.78	537.99
Total GHG Emissions	544.11	604.4	530.58	543.38

## Emission Intensity (GJ/INR) GRI 305-4

Emission Intensity (tCO <sub>2</sub> e / INR of Turnover)	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Value	0.000004507	0.000005008	0.000004395	0.000004501

## Water Withdrawal (KL) - GRI 303-3

Source of Water Withdrawal	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Surface Water	320	350	332	340
Total	320	350	332	340

## Water Discharge (KL)- GRI 303-4

Destination	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Municipal Sewage / Domestic Wastewater	190	188	182	175
On-site Reuse (Gardening / Cleaning)	58	65	72	86
Total Water Discharged (external)	190	188	182	175

## Water Consumed (KL) - GRI 303-5

Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Total Water Consumed	320	350	332	340
Water Reused / Recycled	58	65	72	86
Net Fresh-Water Consumption	262	285	260	254

## Water Intensity (KL/INR) GRI 303-6

Water Intensity (KL / INR of Turnover)	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Value	0.000002648	0.000002896	0.000002748	0.000002815

## Waste Management (GRI 306)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Total Waste Generated (MT)	129	130	132	133
% Waste Recycled	0 %	0 %	0 %	2 %
% Waste Sent for Disposal	100 %	100 %	100 %	98 %
Hazardous Waste Generated	0	0	0	0

## Employee Details (GRI 2-7)

Particulars	Category	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Male	Permanent	475	477	481	495
Female	Permanent	0	0	0	0
Male	Other than Permanent	1	1	0	0
Female	Other than Permanent	0	0	0	0
Total Male Employees		476	478	481	495
Total Female Employees		0	0	0	0
Grand Total Employees		476	478	481	495

## Diversity of Employees (Gender Composition)- GRI 405-1

Particulars	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
% Female Employees	0	0	0	0
% Male Employees	100%	100%	100%	100%
Total Headcount	476	478	481	495

## Employee Distribution by Role and Gender- GRI 405-1

Role / Category	Gender	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Board of Directors	Male	1	1	1	1
Board of Directors	Female	0	0	0	0
Senior Executive	Male	6	6	6	6
Senior Executive	Female	0	0	0	0
Administrative & Support Staff	Male	5	5	5	5
Administrative & Support Staff	Female	0	1	1	1
Technical & Skilled Employees	Male	438	441	440	452
Technical & Skilled Employees	Female	0	0	0	0
Semi-skilled / Operational Workers	Male	25	24	28	30
Semi-skilled / Operational Workers	Female	0	0	0	0
Total Employees	Male	476	478	481	495
Total Employees	Female	0	0	0	0
Grand Total	—	476	478	481	495

## Female Representation by Role- GRI 405-1

Role / Category	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Board of Directors	0%	0%	0%	0%
Senior Executive	0%	0%	0%	0%
Administrative & Support Staff	0%	0%	0%	0%
Technical & Skilled Employees	0%	0%	0%	0%
Semi-skilled / Operational Workers	0%	0%	0%	0%
Overall Female Share	0%	0%	0%	0%

## Employee Performance (GRI 401 &amp; 404)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Percent of Employees Covered Under Performance Appraisal Process	100%	100%	100%	100%
Percent of Employees Receiving Annual Performance Feedback	100%	100%	100%	100%
High Performer Retention Rate (%)	87.00%	89.55%	88.40%	90.02%
Internal Promotion Rate (%)	22.40%	21.05%	21.83%	22.95%
Performance-Linked Training Hours per Employee	—	—	2.3	3.3
Average Performance Rating (Out of 10)	8.9	9.02	9.1	9.3
Percent Employees Given Annual Salary Appraisal	86 %	91 %	92 %	93 %

## Wages Reporting (GRI 202-1, 401-2, 405-2)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Average Annual Wage (INR)	255,000	261,000	265,500	261,840
Average Wage for Female (INR)	254,700	260,800	265,000	261,500
Average Wage for Male (INR)	255,200	261,200	266,000	262,000
Gender Pay Gap (%)	0.20%	0.15%	0.10%	0.19%
Living Wage (Local Market 2024)	117,860	120,540	124,500	125,450
% of Employees Paid Living Wage	100%	100%	100%	100%
% of Direct Employees Covered by Living Wage	100%	100%	100%	100%
% of Direct Employees Paid Below Living Wage	0%	0%	0%	0%
% of Employees Given Annual Salary Appraisal	86%	91%	92%	93%

## Employee Health Parameters 403-6

Parameter	FY			
	FY 2021-22	2022-23	FY 2023-24	FY 2024-25
Percentage of Employees Covered Under Medical Insurance	100 %	100 %	100 %	100 %
Percentage of Employees Who Undergo Periodic Medical Examinations (Without Absence)	100 %	100 %	100 %	100 %
Health Issues Reported Due to Working Conditions	0	0	0	0
Percentage of Employees Trained on Health & Safety	100 %	100 %	100 %	100 %

## Employees Covered by an Occupational Health &amp; Safety Management System 403-8

Parameter	FY			
	FY 2021-22	2022-23	FY 2023-24	FY 2024-25
Total Employees Covered under OHS Management System	495	495	495	495
% of Total Employees Covered	100 %	100 %	100 %	100 %
Third-Party / Contract Workers Covered	0	0	0	0

## Occupational Health &amp; Safety Performance- GRI 403-9

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Number of Fatalities as a Result of Work-Related Injury	0	0	0	0
Rate of Fatalities as a Result of Work-Related Injury (per 1,000,000 hours)	0	0	0	0
Number of High-Consequence Work-Related Injuries (Excluding Fatalities)	0	0	0	0
Rate of High-Consequence Work-Related Injuries (Excluding Fatalities) (per 1,000,000 hours)	0	0	0	0
Rate of Recordable Work-Related Injuries and Illness (TRIFR – per 1,000,000 hours)	0	0	0	0
Process Safety Incident Count (PSIC)	0	0	0	0
Process Safety Total Incident Rate (PSTIR)	0	0	0	0

## Work-Related Ill Health- GRI 403-10

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Fatalities as a Result of Work-Related Ill Health (Employees)	0	0	0	0
Total Reported Ill-Health Cases (Employees)	0	0	0	0
Rate of Work-Related Ill Health (per 1,000,000 hours worked)	0	0	0	0
Number of Man-Hours Worked (per employee per year)	2,610	2,610	2,610	2,610

## Employee Training &amp; Development (GRI 404-1 &amp; 403-5)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Ethics	2	2	2	2
Ergonomics*	182.5	182.5	182.5	182.5
Fire Safety	4	4	4	4
First Aid	2	2	2	2
Workplace Health & Safety	2	2	2	2
Employee Code of Conduct	2	2	2	2
Environment	2	2	2	2

\* Ergonomics training includes continuous workplace practice sessions conducted throughout the year (daily reinforcement), hence the higher annual total

## Employee Training &amp; Development (GRI 404-1)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Total Training Hours (All Programs)	196.5	196.5	196.5	196.5
Average Training Hours per Employee	196.5	196.5	196.5	196.5

## Employee Training (GRI 404-1, 205-2, and 412-2)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Percent Employees Trained in Environment	76 %	98.2 %	100 %	100 %
Percent Employees Trained in Energy Conservation	90.15 %	93.25 %	100 %	100 %
Percent Employees Trained in Water Conservation	90.15 %	93.25 %	100 %	100 %
Percent Employees Trained in Waste Management	76 %	98.2 %	100 %	100 %
Percent Employees Trained in Labor Issues	100 %	100 %	100 %	100 %
Percent Employees Trained in Ethics	100 %	100 %	100 %	100 %
Percent Employees Trained in Anti-Bribery & Corruption	100 %	100 %	100 %	100 %
Percent Employees Trained in Information Security	100 %	100 %	100 %	100 %
Percent Employees Trained in Company Policy	100 %	100 %	100 %	100 %

## Diversity, Equity &amp; Inclusion (GRI 405 &amp; 406)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Percent of Female Employees in Total Workforce	0%	0%	0%	0%
Percent of Female Employees in Executive Positions	0%	0%	0%	0%
Percent of Female Representation at the Board Level	0%	0%	0%	0%
Percent of Employees from Underrepresented Groups	25.76%	26.03%	26.03%	26.76%
Percent of Employees Trained in DEI	100 %	100 %	100 %	100 %
Reported Incidents of Harassment	0	0	0	0
Retention Rate of Female Employees	0%	0%	0%	0%
Employee Satisfaction Index (DEI) (Out of 5)	4.9	4.6	4.7	5
Percent of Employees from Underrepresented Groups in Top Management	2 %	2 %	2 %	5 %
Percent of Facility Accessible to Persons with Disabilities	70%	100%	100%	100%

## Social Dialogue Reporting (GRI 402 &amp; 407)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Percent of Employees Covered Under Collective Bargaining Agreements	90%	92%	96%	100%
Number of Social Dialogue Engagements Conducted	24	26	24	28
Number of Employee Grievances Raised	15	13	17	11
Number of Employee Grievances Resolved	15	13	17	11
Percent of Grievances Resolved Through Social Dialogue Mechanism	96%	93%	98%	98%
Existence of Formal Employee Representation Structure	Yes	Yes	Yes	Yes
Average Response Time to Employee Concerns/Grievances (Days)	10.6	15.2	9.2	7.7
Employee Participation Rate in Dialogue Forums	90%	93%	100 %	100 %
Number of Joint Committees (Health, Safety, Welfare, etc.)	5	5	6	6
Social Dialogue Satisfaction Index (Out of 5)	4.0*	4.1*	4.6	4.5
Percent of Agreements Implemented Post-Social Dialogue	100 %	94 %	100 %	100 %

## Labor &amp; Human Rights Incidents (GRI 408, 409 &amp; 412)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Number of Reported Labor Rights Violations	0	0	0	0
Number of Human Rights Violations Reported	0	0	0	0
Number of Child Labor Incidents Identified	0	0	0	0
Number of Forced or Bonded Labor Incidents	0	0	0	0
Number of Harassment or Discrimination Complaints	0	0	0	0
Number of Anonymous Complaints Received (Labor Rights)	0	0	0	0
% of Incidents Investigated and Closed Within Timeframe	-	-	-	-

## Ethics &amp; Integrity Incidents (GRI 205 &amp; 406)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Number of Reported Code of Conduct Violations	0	0	0	0
Number of Whistleblower Complaints Received	0	0	0	0
% of Whistleblower Complaints Resolved	NA	NA	NA	NA
Anti-Bribery and Corruption Training Coverage (%)	100 %	100 %	100 %	100 %
Number of Confirmed Information Security Incidents	0	0	0	0
Number of Confirmed Corruption Incidents	0	0	0	0
Percent of Employees Who Have Acknowledged Environmental Policies	100 %	100 %	100 %	100 %
Percent of Employees Who Have Acknowledged Labor & Human Rights Policies	100 %	100 %	100 %	100 %
Percent of Employees Who Have Acknowledged Ethics Policies	100 %	100 %	100 %	100 %

## Supply Chain Management (GRI 204, 308 &amp; 414)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
% of Suppliers Who Have Signed Supplier Code of Conduct	100 %	100 %	100 %	100 %
% of Suppliers Assessed for Sustainability Risk	100 %	100 %	100 %	100 %
% of Strategic/Critical Suppliers Audited Annually	—	50 %	50 %	92.5 %
% of Contracts with Sustainability Clauses	100 %	100 %	100 %	100 %
% of Suppliers Trained on Sustainability Standards	100 %	100 %	100 %	100 %
% of Suppliers Meeting Sustainability Compliance Requirements	100 %	100 %	100 %	100 %
% of Suppliers Holding Recognized Certifications	100 %	100 %	100 %	100 %
% of Local/Regional Sourcing	90 %	92 %	95 %	98 %
% of Suppliers That Have Social Compliance Clauses in Contracts	100 %	100 %	100 %	100 %
% of Suppliers That Have Environmental Clauses in Contracts	—	88 %	100 %	100 %
% of Suppliers That Have Labor & Human Rights Clauses in Contracts	—	92 %	100 %	100 %

## Supplier Classification &amp; Composition (GRI 204-1)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Total Number of Active Suppliers	15	17	17	17
Strategic / Critical Suppliers	8	7	9	9
Local / Regional Suppliers	10	10	10	10
National Suppliers	4	4	4	4
% Spend on Local Suppliers	90%	92%	92%	95%
% Spend on Strategic Suppliers	90%	92%	92%	95%

## Supplier ESG Risk Assessment Summary (GRI 308-1 &amp; 414-1)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
High Risk Suppliers	—	—	—	—
Medium Risk Suppliers	—	5	6	5
Low Risk Suppliers	—	12	12	13
% Suppliers with Mitigation Plans Implemented	—	90 %	94 %	100 %
% Suppliers Reassessed Post-Audit	—	80 %	89 %	90 %

## Supplier Development &amp; Capacity Building (GRI 414-2)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Number of Supplier Training Sessions Conducted	17	20	25	28
% of Suppliers Attending Training Programs	20%	45%	82%	100%
Total Supplier Training Hours	50	57	60	52
Average Hours of Training per Supplier	4	5	5	5
% of Suppliers Reporting ESG Improvements Post-Training	58%	60%	67%	72%

## Supplier Audit &amp; Compliance (GRI 308-2 &amp; 414-2)

Parameter	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Number of Supplier ESG Audits Conducted	—	3	5	5
% of Strategic Suppliers Audited	—	70%	74%	84%
% of Suppliers Found Non-Compliant	—	12%	15%	22%
% of Non-Compliant Suppliers Remediated Within 3 Months	—	60 %	80 %	100 %
% of Suppliers with Corrective Action Plans (CAPs)	—	25 %	35 %	40 %

**To**

The Directors and Management  
**Trisha Fashion Arts Pvt. Ltd.**  
 Mumbai, Maharashtra, India

**1. Introduction**

Trisha Fashion Arts Pvt. Ltd. ("Trisha" or "the Company") engaged **YCPL Consulting Pvt. Ltd. ("YCPL")** to perform an **independent external assurance** of selected non-financial disclosures presented in its *Sustainability Report for FY 2024–25 (1 April 2024 – 31 March 2025)*.

This assurance represents Trisha Fashion Arts' continued commitment to transparency, ethical growth, and measurable sustainability performance. The engagement was conducted to provide **reasonable assurance** on selected quantitative and qualitative ESG disclosures, assessing their adherence to recognized international frameworks.

The assurance was performed in accordance with:

- The **Global Reporting Initiative (GRI) Standards 2021**, and
- The **International Standard on Assurance Engagements (ISAE) 3000 (Revised)**.

**2. Management's Responsibility**

The preparation and presentation of the *Sustainability Report 2024–25* rest entirely with Trisha Fashion Arts' management, which is responsible for:

- Establishing sustainability policies and identifying material ESG topics;
- Maintaining robust internal controls and data-collection systems to ensure accuracy and completeness;
- Presenting disclosures that are balanced, transparent, and evidence-based; and
- Providing YCPL unrestricted access to relevant documentation and personnel.

YCPL's responsibility is limited to providing independent assurance on selected sustainability disclosures. Responsibility for the content of the report remains solely with Trisha Fashion Arts.

**3. Scope, Boundary & Limitations****3.1 Scope of Assurance**

The assurance covered selected quantitative and qualitative ESG disclosures across **Environmental, Social, and Governance** dimensions.

**3.2 Reporting Boundary**

The assurance boundary encompassed:

- Trisha Fashion Arts' **manufacturing and administrative facilities in Mumbai and Surat**;
- **Key supplier units and partner facilities** involved in finishing and embroidery; and
- **Community and training programs** under the company's CSR and skill-development initiatives.

**3.3 Limitations**

- The engagement was conducted at a **reasonable assurance level**, limited to the selected indicators below.
- Forward-looking statements and financial information were excluded.
- Extended Scope 3 emissions data and select supplier-level audits are under progressive development.

**GRI Topics and Coverage Summary**

GRI Topic / Theme	GRI Indicators	Indicator Description	Coverage in Report
<b>Energy Management</b>	302-1 to 302-5	Energy consumption, efficiency, and reduction initiatives	p. 29–31
<b>Water Management</b>	303-1 to 303-5	Water withdrawal, recycling, and consumption efficiency	p. 27–28
<b>Emissions (Scope 1, 2 &amp; 3)</b>	305-1 to 305-5	Direct and indirect GHG emissions; reduction programs	p. 32–33
<b>Waste Management</b>	306-1 to 306-5	Waste generation, segregation, and diversion from disposal	p. 30–32
<b>Employment &amp; Labour</b>	401-1 to 401-3	New hires, employee turnover, benefits, and parental leave	p. 18–22
<b>Health &amp; Safety</b>	403-1 to 403-10	OHS management systems and worker well-being	p. 19–21
<b>Training &amp; Development</b>	404-1 to 404-3	Training hours, upskilling, and career development	p. 23
<b>Diversity &amp; Inclusion</b>	405-1 to 405-2	Gender balance and equal pay practices	p. 22
<b>Human Rights &amp; Labour Practices</b>	407-1 to 409-1	Freedom of association, child labour, and forced labour controls	p. 16–17
<b>Supplier Screening</b>	308-1, 414-1	Environmental and social criteria applied to suppliers	p. 20
<b>Anti-Corruption &amp; Ethics</b>	205-1, 205-3	Corruption risk assessment and compliance	p. 11–12
<b>Community Engagement</b>	413-1	CSR and local development initiatives	p. 34–35
<b>Customer Health &amp; Safety / Privacy</b>	416-1, 418-1	Product safety, labelling, and data protection	p. 28–29

#### 4. Assurance Methodology

YCPL adopted a **systematic and evidence-based verification process**, which included:

1. Evaluation of Trisha's sustainability governance framework and reporting systems.
2. Review of ESG policies, data management systems, and supporting documentation.
3. Cross-verification of sampled quantitative data (e.g., energy, water, waste, and workforce metrics).
4. Interviews with key management and factory-level personnel.
5. On-site and remote review of sustainability initiatives and progress evidence.
6. Assessment of reporting principles — **accuracy, balance, comparability, clarity, reliability, and timeliness** — as per GRI 2021.



#### 5. Findings & Observations

Trisha Fashion Arts has demonstrated a credible sustainability reporting approach characterized by structured governance, data-backed monitoring, and progressive social responsibility practices.

##### Strengths Identified

- Comprehensive tracking of environmental KPIs (energy, water, waste) with year-on-year improvements.
- Strong emphasis on **gender equity and safe working conditions** across operations.
- Integration of **circular design and sustainable materials** into production processes.
- Transparent supplier audits and adherence to ethical sourcing principles.
- Active engagement in local community development and skill-building programs.

##### Areas for Enhancement

- Expand Scope 3 GHG boundary to include **upstream transport and logistics**.
- Enhance reporting on **climate risk and adaptation frameworks**.
- Develop supplier capacity-building initiatives and annual ESG evaluations.
- Introduce **digitalized ESG performance tracking** for improved data accuracy.

#### 6. Assurance Conclusion

Based on the assurance procedures performed and evidence obtained, **YCPL provides reasonable assurance** that the ESG disclosures presented by Trisha Fashion Arts in its *Sustainability Report FY 2024–25* are prepared, in all material respects, in accordance with the **GRI Standards (2021)**.

In our professional opinion:

- The disclosures are **fair, balanced, and reliable**; and
- The report reflects a **mature, accountability-driven approach** to sustainable business practices.

#### 7. Independence & Impartiality

YCPL affirms that this assurance engagement was conducted independently and objectively.

- YCPL has no financial or ownership interest in Trisha Fashion Arts.
- The assignment complied with **ISAE 3000 (Revised)**, the **IESBA Code of Ethics**, and YCPL's internal Quality and Independence Policy.
- All professionals adhered to confidentiality and conflict-of-interest protocols.



#### 8. Assurance Team

This engagement was led by:

*Manoj Kumar*

**Manoj Kumar**, Director & Chief Operating Officer (COO), YCPL Consulting Pvt. Ltd.  
**Lead Auditor** – ISO 14001 & ISO 45001 Management Systems

**Date:** September 19, 2025

**Place:** Mumbai, India

**Project Reference:** IAS-2024-25-12

##### For and on behalf of

**Youniformity Consulting Pvt. Ltd.**

2nd Floor, Maa Pitambara Complex,  
Near Dwarika Greens Phase 2, Rohta,  
Agra – 282009, Uttar Pradesh, India

[operations@youniformity.co.in](mailto:operations@youniformity.co.in)

+91 99977 23936

[www.youniformity.co.in](http://www.youniformity.co.in)

# TRISHA

**Trisha Fashion Arts**

2/7 Jetha Compound, Dr. Babasaheb Ambedkar Road, Mumbai,  
Maharashtra, India- 400027

[trishaembroideries.in](http://trishaembroideries.in)