July 24, 2026

BSE Limited
Scrip code: 544403

National Stock Exchange of India Limited
Symbol: ABLBL

Sub.: Business Responsibility and Sustainability Report for FY 2025-26

Ref.: Regulation 34(2) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("SEBI Listing Regulations")*

Dear Sir/ Madam,

Enclosed herewith is the Business Responsibility and Sustainability Report forming part of Integrated Annual Report of the Company for FY 2025-26.

This is for your information and records.

Thanking you.

Yours Sincerely,
For **Aditya Birla Lifestyle Brands Limited**

Rameez Abdul Hamid Shaikh
Digitally signed by Rameez Abdul Hamid Shaikh
Date: 2026.07.24 18:37:35 +05'30'

Rameez Shaikh
Company Secretary & Compliance Officer
A24939

Encl.: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Anchored by the ABG Vision and Sustainable Business Framework, we at Aditya Birla Fashion embarked on our sustainability journey with the launch of the sustainability 1.0 programme 'ReEarth - For Our Tomorrow' in FY13.

Building on our commitment to foster a sustainable tomorrow and deliver sustainable fashion, we have leapfrogged in our ReEarth programme with sustainability 2.0 and defined milestones for 2025.

As we transform our journey to Sustainability 3.0, we are redefining boundaries, setting ambitious goals, and embracing our responsibility to shape a sustainable future. Our vision for 2030 isn't just aligned with global climate goals—it is a bold declaration of our intent to lead with purpose and impact, focusing on below key areas: Net-Zero & decarbonization, Product Stewardship, Social inclusion, Health safety & well-being, Brand Sustainability.

We present our Business Responsibility and Sustainability Report (BRSR) in alignment with the National Guidelines on Responsible Business Conduct (NGRBCs) on Environmental, Social and Governance (ESG) of Businesses as released by the Ministry of Corporate Affairs. This Report is prepared as per amended 34 (2) (f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide gazette notification no. SEBI/LAD-NRO/GN/2021/22 dated May 05, 2021 and SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	**Corporate Identity Number (CIN) of the Listed Entity**	:	U46410MH2024PLC423195
2	**Name of the Listed Entity**	:	Aditya Birla Lifestyle Brands Limited
3	**Year of incorporation**	:	2024
4	**Registered office address**	:	Piramal Agastya Corporate Park, Building 'A', 4th and 5th Floor, Unit No. 401, 403, 501, 502, L.B.S. Road, Kurla, Mumbai, Maharashtra - 400 070
5	**Corporate address**	:	KH No 118/110/1 Building 2 Divyashree Technopolis, Yemalur Post, HAL Old Airport Rd, Bengaluru, Karnataka - 560 037
6	**E-mail**	:	cs@ablbl.adityabirla.com
7	**Telephone**	:	+91 86529 05000
8	**Website**	:	https://www.ablbl.in/
9	**Financial year for which reporting is being done**	:	2025-2026
10	**Name of the Stock Exchange(s) where shares are listed**	:	BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE")
11	**Paid-up Capital (in INR)**	:	₹ 1220.52 Cr
12	**Venue /Mode**	:	Name: Dr Naresh Tyagi Designation: Chief Sustainability Officer Telephone: 080-67271000 Email Address: naresh.tyagi@abfrl.adityabirla.com
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	:	Yes, the disclosure under this report are made on consolidated basis. The BRSR disclosures pertain to our Head Office in Bengaluru, factories, warehouses, and retail stores. The defined boundary covers significant operations of the organization. *Please Refer about the report' section page no. 4-5*
14	**Name of Assurance Provider**		British Standards Institution
15.	**Type of Assurance**		Reasonable Assurance for BRSR core

II. Products / services

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

Business activities include design, manufacturing, distribution and retailing offering branded apparel and accessories. Details of turnover provided in subsequent question.

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

S. No.	Description of Main Activity	Description of Business Activity	Business Activity Code	% of Turnover of the entity
1	Manufacturing	Textile, Leather and other apparel products	13	39%
2	Trade	Retail Trading	47	61%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated.

Location	Number of plants	Number of offices	Total
National	11 Factories 3 Warehouses	2 Offices	16
International	-	-	-

19. Markets served by the entity:

a. Number of locations:

Location	Number
National (no. of states)	28 states and 4 union territories across India
International (no. of countries)	The Middle East

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

2.49% is contributed to exports in total turnover

c. A brief on types of customers:

Considering our product portfolio, we cater to all types of customer needs in fashion including formals, casuals, and luxury. We also cater to accessory needs of the customers across India. We also reach out to our customer through our e-commerce along with our large retail footprint.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Please refer Human Capital section, Page no. 53

b. Differently abled Employees and workers:

Please refer Human Capital section, Page no. 56

21. Participation / Inclusion / Representation of women

Please refer Human Capital section, Page no. 53

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

Please refer Human Capital section, Page no. 56

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Aditya Birla Garments Limited	Subsidiary	100%	No

VI. CSR Details

24. CSR details

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

(ii) **Turnover (in ₹):** ₹ *8395.80 Cr*

(iii) **Net worth (in ₹):** ₹ *1412.18 Cr*

VII. Transparency and Disclosure compliance

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.ablbl.in/corporate-governance/policies/	0	0	
Investors (other than shareholders)		0	0	
Shareholders		13	0	
Employees and workers		4311	0	
Customers		30319	0	
Value chain Partner		0	0	

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

Please Refer Materiality – Stakeholder Engagement and Materiality Assessment Section, page no. 27

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Process										
1a.	**Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
1b.	**Has the policy been approved by the Board? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
1c.	**Web Link of the Policies, if available**	https://www.ablbl.in/corporate-governance/policies/ Some policies may also include a combination of internal policies of the Company which are accessible to all internal stakeholders and policies placed on the Company's website								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
3	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
4	**Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	Global Standards / frameworks: ILO, GRI, IFC, ISO, SA8000	Labels: BCI, LIVA Eco Fibber International Standards: OHSAS, ANSI, BSI, ASTM, NFPA Indian Standards: BIS, NBC, NSC Global Standards / frameworks: ILO, GRI, IFC, ISO, SA8000, Recycled Claim Standard, Higg Index	International Standards: OHSAS, ANSI, BSI, ASTM, NFPA Indian Standards: BIS, NBC, NSC Global Standards / frameworks: ILO, GRI, IFC, ISO, SA8000, ETI	Global Standards: AA1000AS, GRI, UNGC	Global Standards / frameworks: ILO, ISO, IFC SA8000, ETI, UNGC	Global Standards / frameworks: ILO, GRI, IFSC, ISO, SA8000 Certifications: USGBC, IGBC	Global Standards: AA1000AS, GRI, UNGC	Global Standards / frameworks: ILO, IFC, ISO, SA8000, UNGC	Global Standards / Frameworks: ISO, UNGC
5	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	-	-100% products by volume to have at least two sustainable attributes by 2030 - All tier-1 suppliers to be covered under Vendor Code of Conduct Program - Zero severity at our premises - 80% renewable energy across our facilities by 2030	- All tier-1 suppliers to be covered under Vendor Code of Conduct Program - Zero Harm - No incident of 'Category 5' at our premises.	-	- All tier-1 suppliers to be covered under Vendor Code of Conduct Program by 2030	- 80% Renewable Energy across our facilities by 2030 - 5.5% YoY reduction in Scope 1 & 2 and 3.5% YoY scope 3 Emissions reduction by 2030 - Water positive across our facilities - Zero Waste disposed to landfill	-	- CSR goals are defined year-on-year across Education, Healthcare & Sanitation, Sustainable Livelihood, Water & Watershed and Digitalization	'All tier-1 suppliers to be covered under Vendor Code of Conduct Program by 2030

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met**	-	-	-	-		-	-	-	-
	Governance, Leadership and Oversight									
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**	*Please refer 'Executive Messages' Section*								
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Name: Dr. Naresh Tyagi Designation: Chief Sustainability Officer Telephone: 080-67271000 Email Address: naresh.tyagi@abfrl.adityabirla.com								
9	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details**	Pls. refer Risk and Opportunity, Risk governance section. Page no. 22-25								
10	**Details of Review of NGRBCs by the Company**	Indicate whether: (i) Review was undertaken by Director / Committee of the Board / Any other Committee(ii) Frequency - Annually / Half yearly / Quarterly / Any other – please specify								
	Subject for review	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	Performance against above policies and follow up action	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	Quarterly / Half yearly	-	Quarterly / Half yearly	-
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly	Half yearly	-	Half yearly	-
11	**Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency?** **(Yes/No). If yes, provide name of the agency**	Yes, IMS audit conducted by BVQI	Yes, facilities assessed on Higg Index FEM / FSLM by Bluwin		Yes, Sustainability Report assessed and assured by BSI	Yes, Human Rights Assessment conducted by KPMG	-	-	Yes, Social Impact assessment by Navgraam Development Consulting LLP	Yes, Information and Cyber Security systems & protocols assessed by one of the Big 4 Audit firm

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
	The entity does not consider the Principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
	It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
	Any other reason (please specify)							While ABLBL does not have a stated policy on Policy Advocacy; as part of the Aditya Birla Group, we actively undertake need- based advocacy on issues pertaining to the industry through our membership of relevant industry bodies, such as Retail Association of India and Clothing Manufacturers Association of India		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Good governance is the common underlying principle for all successful organizations. To ensure transparent communication and ethical conduct at all levels of the value chain, we adhere to the policies which form the cornerstone of our operations and ensure business continuity in a responsible manner.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Please Refer 'Human Capital' Chapter Page no. 65

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year:

Monetary	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1 to 9	NIL (for directors & KMP)	-	-	-
Settlement	1 to 9	NIL (for directors & KMP)	-	-	-
Compounding fee	1 to 9	NIL (for directors & KMP)	-	-	-

Non-Monetary	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	1 to 9	NIL (for directors & KMP)	-	-
Punishment	1 to 9	NIL (for directors & KMP)	-	-

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

NIL

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

Yes, we have an Anti-Fraud and anti-corruption and bribery Policy in place.

https://www.ablbl.in/wp-content/uploads/2025/07/Anti-Bribery-and-Anti-Corruption-Policy.pdf

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

Segment	FY 2025-26	FY 2024-25
Directors	Nil	Nil
Key Managerial Personnel	Nil	Nil
Employees other than BoD and KMPs	Nil	Nil
Workers	Nil	Nil

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

No. of complaints received in relation to issues of Conflict of Interest	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0

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

Not Applicable

8. Number of Days of Accounts payable ((Accounts payable*365) / cost of goods / services procured) in the following format:

Please refer Financial Capital section, Page no. 40

9. Openness of Business:

Please refer Financial Capital section, Page no. 40

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Please refer Social and Relationship Capital section, Page no. 121

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

Board and Senior Management being the decision-making authority, there's a code of conduct in place to observe the highest standards of ethical conduct and integrity.

Refer Code of Conduct - https://www.ablbl.in/corporate-governance/code-of-conduct/

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

ABLBL is committed to its vision to 'passionately satisfy Indian consumers' needs in fashion, style and value'. Consumers today are more aware and prefer not only the style and service but also in the knowledge that the brands they choose manufacture products sustainably and operate responsibly and ethically.

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0	0	NA
Capex	0	0	NA

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes, we have a defined methodology namely 'Sustainable Attributes' to monitor sustainable coefficient across our product portfolio

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

At ABLBL Level, 90% product have at least one sustainable attribute

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life

Please refer Natural Capital section, Page no. 100

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities- *Yes*

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Please refer Natural Capital section, Page no. 99

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? Yes

Please refer Natural Capital section, Page no. 100

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same

Please refer Natural Capital section, Page no. 100

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Carton Box	100% cardboard made from recycled paper	

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

Please refer Natural Capital section, Page no. 98

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. – Not Applicable

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

At ABLBL, our 'People Vision' is to **'Drive a High Performing and Customer Centric Culture with Happy and Value Oriented Employees'.** We are especially proud of our performance as it is expertly anchored by advanced capabilities and enhanced productivity.

Essential Indicators

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

Please refer Human Capital section, Page no. 60-62

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

Please refer Human Capital section, Page no. 60-62

c. Spending on measure towards well-being of employees and workers (including permanent and other than permanent)

Please refer Human Capital section, Page no. 62

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

Please refer Human Capital section, Page no. 62

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

Yes, the premises / offices are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

While we don't have a standalone Equal Opportunity Policy, our Human Rights policy emphasizes our commitment and approach in providing a conducive and diverse work environment considering the rights of vulnerable groups such as indigenous people, women, migrant workers and other minorities. Please refer Human Rights Policy for further information. - https://www.ablbl.in/wp-content/uploads/2025/07/Human-Rights-Policy-2025.pdf

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

Please refer Human Capital section, Page no. 63

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

	Yes / No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	Works committee has formed to address the Grievance of workers. Committee comprises of 13 members with 20% of male and 80% of female across levels and each unit level (Factories)
Other than Permanent Worker	No	NA
Permanent Employees	Yes	Pls. refer Employee grievance mechanism in Human Capital Page no. 70-71
Other than Permanent Employees	No	NA

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

Please refer Human Capital section, Page no. 69

8. Details of training given to employees and workers:

Please refer Human Capital section, Page no. 65 for Skill upgradation training and Health & safety Training Page no. 76

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

100% of employees and permanent workers are covered under performance and career development review.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? If yes, the coverage such system?

Yes, please refer Human Capital Section, Page no. 73

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Risk Assessment and Management System - Hazard Identification and Risk Assessment, Job Safety Analysis, please *refer Human Capital Section, Page no. 74*

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

Please refer Human Capital Section, Page no. 75

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

We have Group Mediclaim Policy in place for all our employees (including workers)

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

Please refer Human Capital section, Page no. 75

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

Please refer Human Capital Section, Page no. 76

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

Please refer Human Capital Section, Page no. 76

14. Assessments for the year:

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

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

Please refer Human Capital section, Page no. 76

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death.

Employees	Yes
Workers	Claims are settled through EDLI – EPFO

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

Statutory dues are managed by internal process stakeholders and there are quarterly audit happening around to ensure the prompt payment and 100% complaint

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

	Total no. of affected employees / worker		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026	FY 2024-2025	FY 2025-2026	FY 2024-2025
Employees	0	0	NA	NA
Workers	0	0	NA	NA

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?**

Please refer Human Capital section, Page no. 64-65

5. **Details on assessment of value chain partners:**

Please refer Social and Relationship Capital section, Page no. 121

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

Please refer Social and Relationship Capital section, Page no. 121

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

Essential Indicators

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

Please refer Stakeholder Engagement and Materiality assessment Section, Page no. 27

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

Please refer Stakeholder Engagement and materiality assessment Section, Page no. 28-29

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

Please refer Stakeholder Engagement and materiality assessment section, Page no. 27-29

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes, please refer Materiality Section and Stakeholder Engagement section, Page no. 27-29

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

We do not have any vulnerable or marginalized group identified as stakeholder group.

Please refer Materiality Section and Stakeholder Engagement section, Page no. 27-29

Principle 5: Businesses should respect and promote human rights

ABLBL upholds the belief that all humans must be treated with dignity and respect. In order to ensure this, we protect human rights, not only within our premises but across our supply chains. Our policy on human rights is thus extended to vendors, suppliers and NGOs. Some of the steps that we have taken to safeguard human rights are:

- We prohibit child and force labour across all vendor sites. This is enforced and ensured through stringent and regular audit checks of vendors
- Our 'Prevention of Sexual Harassment' (POSH) Policy has been adopted on the Company-wide level to ensure the respect and dignity of all its employees. POSH is applicable not only to employees but also to third parties or clients and vendors of the Company

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Please refer Human Capital section, Page no. 70

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

Please refer Human Capital section, Page no. 60

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

a. Median Remuneration / Wages

Please refer Human Capital section, Page no. 60

b. Gross wages paid to female as % of the total wages paid by entity

Please refer Human Capital section, Page no. 60

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) -** *Yes*

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

We have a formal policy in line with UNGC Principles of Human Rights & Labor, Social Accountability 8000 etc. and employee raise their grievances through dedicated helpline numbers work committee and email in their regional language

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

Please refer Human Capital section, Page no. 70-72

7. **Complaints filed under the sexual Harassment of women at workplace (prevention, prohibition and redressal) act 2023, in the following format**

Please refer Human Capital section, Page no. 70-72

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

Please refer Human Capital section, Page no. 70-72

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

10. Assessments for the year – Percentage of plants and offices

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100% assessed for Workplace Health & Safety requirements

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

At the time of Audit suitable corrective actions are recommended and facilities are monitored through regular Follow-up and Annual Surveillance Audits to ensure robustness of the systems in place

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
– Not applicable

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

All the tier 1 vendors, warehouse, retail stores, business offices, and in-house factories are under the scope of Human Rights due diligence.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Details on assessment of value chain partners:

Please refer Social and Relationship Capital section, Page no. 121

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

At the time of Audit suitable corrective actions are recommended. Vendors are monitored through regular Follow-up and Annual Surveillance Audits to ensure robustness of the systems in place

Please refer Social and Relationship Capital section, Page no. 121

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

At ABLBL, we are striving to provide every customer a sense of meaningful contribution in building a sustainable ecosystem, through resource neutral operations of closed-loop models, sustainable raw materials and enhanced transparency.

- Our sustainability webpage link - https://www.ablbl.in/sustainability-overview/
- Our Environmental Policy link – https://www.ablbl.in/wp-content/uploads/2025/07/ENVIRONMENTAL-POLICY-2025.pdf

Essential Indicators

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

Please refer Natural Capital section, Page no. 93

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

None of the ABLBL facility has been identified as designated consumers under PAT scheme

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

Please Refer Natural Capital section, Page no. 95

4. Provide the following details related to water discharged:

Please Refer Natural Capital section, Page no. 95

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

Yes, ABLBL has implemented a mechanism for zero water Discharge. Under Liquid waste, we have Used oil, which is collected, stored and disposed for recycling.

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

Please Refer Natural Capital section, Page no. 95

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

Please Refer Natural Capital section, Page no. 94

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

Yes, Energy efficiency, PV Solar Roof Top, Use of biomass as fuel in boiler etc.

Please Refer Natural Capital section, Page no. 94

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

Please Refer Natural Capital section, Page no. 97

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Please Refer Natural Capital Section, Page no. 97

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Not Applicable. ABLBL has no operations/offices in/around ecologically sensitive areas

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

Not Applicable

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, we adhere to all applicable local and national environment laws and regulations

Leadership Indicators

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

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

(i) Name of the area: Bangalore

(ii) Nature of operations: Domestic purpose

(iii) Water withdrawal, consumption and discharge in the following format:

Please Refer Natural Capital Section, Page no. 96

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

Please Refer Natural Capital Section, Page no. 94

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

ABLBL has no operations/offices in/around ecologically sensitive areas

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Please Refer Natural Capital Section, Page no. 95-96

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

We have crisis management policy at group level

https://sustainability.adityabirla.com/images/Crisis-Management-Policy.pdf

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

No significant adverse impacts to the environment evidenced as a result of our operations

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

70 Critical vendors assessed for Environmental Impacts through our internal program named as supplier sustainability Index

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

Please Refer 'Membership in Industry Associations', in Public Advocacy section in Social and Relation Capital, Page no. 122-123

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Please Refer 'Membership in Industry Associations', in Public Advocacy section in Social and Relation Capital, Page no. 123

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

Not Applicable

Principle 8: Businesses should promote inclusive growth and equitable development

The Company focuses its CSR initiatives under 5 pillars, i.e., Education, Health & Sanitation, Sustainable Livelihood, Water and Digitization. It also strongly encourages voluntary employee participation in the CSR activities, and has a policy in place to facilitate this.

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Please refer Social and Relation Capital, Page no. 110-115

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

Not Applicable

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

Please refer Social and Relation Capital, Page no. 109

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

Please refer Social and Relationship Capital, Page no. 120

5. Job creation in smaller town- Disclose wages paid to person employed (Including employees or workers employed on permanent or non-permanent /on contract basis in the following locations.

Please refer Human Capital, Page no. 60

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable as no any negative social impacts identified in the Social Impact Assessments	

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

   Please refer Social and relationship capital section, page no. 114

3 a. **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**

   No

   b. From which marginalized /vulnerable groups do you procure?

   Currently, we are not purchasing from any marginalized or vulnerable groups

   c. What percentage of total procurement (by value) does it constitute?

   0%

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

   Not Applicable

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

   Not Applicable

6. **Details of beneficiaries of CSR Projects:**

   Please refer Social and Relation Capital, Page no. 109

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

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   Please Refer Customer, Stakeholder Engagement and Materiality section, Page no. 117

2. **Turnover of products and / services as a percentage of turnover from all products/service that carry information about:**

Environmental and social parameters relevant to the product	We have defined sustainable product attributes. We launch various environment friendly collections and mentions the Environment and Social performance of the products. Such products comprise of 90% by volume.
Safe and responsible usage	Our product tags contain the information on the safe and responsible usage of the products such as wash care, drying and ironing instruction. We mention these instructions on 100% of our apparel products.
Recycling and/or safe disposal	Not Applicable

3. **Number of consumer complaints in respect of the following:**

   Please refer Social and Relation Capital, Page no. 117

4. **Details of instances of product recalls on account of safety issues:**

   Not Applicable

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

   Please refer intellectual Capital, Information security section Page no. 87

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

   Nil

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches along-with impact:**

      0

   b. **Percentage of data breaches involving personally identifiable information of customers:**

   0%

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available)**

   Information relating to all the products and services provided by the organization are available on the Company website https://www.ablbl.in/ . Apart from that all the brands that are part of ABLBL, have their own websites, where they regularly update their information regarding their products and services. In addition, the Corporation actively uses various social media and digital platforms to disseminate information.

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

   Our product tags contain the information on the safe and responsible usage of the products such as wash care, drying and ironing instruction. We mention these instructions on all of our apparel products.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   Not applicable

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

   Product Story related to raw material, finish or any other key highlight shall be disclosed over and above the mandatory requirement through the hangtag. Example - LIVA, Giza Cotton

   Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   Yes, we do carry out surveys with regard to consumer satisfaction.

Independent Assurance opinion Statement:

To: **Mr. Ashish Dikshit, Managing Director of Aditya Birla Lifestyle Brands Limited**

Holds Statement No.: SRA 717758-1

The British Standards Institution **(BSI)** has conducted a combined assurance engagement on the sustainability information (described in the "Scope") in the Business Responsibility and Sustainability Report (BRSR Core KPI's) and Integrated Report for FY 2025-2026 of Aditya Birla Lifestyle Brands Ltd **(ABLBL)**

Scope

The scope of engagement agreed upon with ABLBL includes the following:
The assurance covers the information of the following material topics (non-financial information) in the Integrated report for the reporting period of 1st April 2025 to 31st March 2026 (FY 2025-2026), "In accordance with" the GRI universal standards 2021 at limited level assurance. ABLBL has also made disclosures as per GRI 2: General Disclosures 2021 (2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21, 2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30) and GRI 3: Material Topics 2021 (GRI 3-1, 3-2 and 3-3)

The material topics were identified are as follows:

Material Topic	GRI Disclosures
Resource management-Energy	GRI 302: Energy 2016 - 302-1, 302-2, 302-3, 302-4, 302-5
Water	GRI 303: Water and Effluents 2018 - 303-1, 303-2, 303-3, 303-4, 303-5
Climate Change	GRI 305: Emissions 2016 - 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
Waste Management and Circular Economy	GRI 306: Waste 2020 - 306-1, 306-2, 306-3, 306-4, 306-5
Sustainable Product	GRI 308: Supplier Environmental Assessment 2016 - 308-1, 308-2 GRI 414: Supplier Social Assessment 2016 - 414-1, 414-2
Product Quality and Safety	GRI 416: Customer Health & Safety 2016 - 416-1, 416-2 GRI 417: Marketing and Labelling 2016 - 417-1, 417-2, 417-3
Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018 - 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

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The scope of engagement also includes the following:

The assurance covers the information of the following subject matters in the Business Responsibility and Sustainability Section (BRSR Core KPI's) in the Integrated Report for the reporting period of 1st April 2025 to 31st March 2026 (FY 2025-2026).

- Green-house gas (GHG) footprint - P6:E7
- Water footprint - P6:E3 and P6:E4
- Energy footprint - P6:E1
- Embracing circularity - P6:E9
- Enhancing Employee Wellbeing and Safety - P3:E1(C), P3:E11
- Enabling Gender Diversity in Business - P5:E3(B), P5:E7
- Enabling Inclusive Development - P8:E4, P8:E5
- Fairness in Engaging with Customers and Suppliers - P9:E7, P1:E8
- Open-ness of business – P1:E9

The selected information is reported in accordance with Business Responsibility and Sustainability Report (BRSR Core KPI's).

The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.

Opinion Statement

We have conducted a reasonable assurance engagement on the sustainability information described in the "Scope" above (BRSR for FY 2025-2026 covering core KPIs mentioned in Annexure-I: format of BRSR core, provided by SEBI, covering disclosures on Green-House Gas (GHG) footprint, Water footprint, Energy footprint, Embracing Circularity, Enhancing Employee Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of Business.

In our opinion, the accompanying sustainability information is fairly presented, in all material aspects, in accordance with the Business Responsibility and Sustainability Report (BRSR Core KPI's) for the reporting period 1st April 2025 to 31st March 2026.

Also, BSI has conducted a limited level assurance engagement on the sustainability information (non-financial ESG information covered under material topic KPIs) described in the "Scope" above.

In our opinion, based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying sustainability information is not prepared, in all material respects, & in accordance

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requirements to the GRI Universal Standards 2021, for the reporting period 1st April 2025 to 31st March 2026.

While assessing the information, the evidence was gathered to ensure that the organization has practices and procedures in place to demonstrate the characteristics of relevance, completeness, reliability, neutrality and understandability in their data collection, consolidation and presentation in the annual Integrated report.

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) assurance standard following the principles of Integrity, Objectivity, Professional competence and due care, Confidentiality, and Professional behaviour. ISO 14064-3:2019 assurance standard is used for information related to GHG statement. Our work was designed to gather evidence on which to base our opinion conclusions.

We undertook the following activities:

- Assessment of the organization's reporting and management processes concerning this reporting against the principles of relevance, completeness, reliability, neutrality, understandability.
- Data verification on reasonable level sampling including asking for internal controls and implementation of internal controls, SOPs for data gathering and reporting mechanism for BRSR core KPIs.
- Data verification on limited level sampling for non-financial ESG information covered under material topics in the annual sustainability report with reference to GRI universal standards 2021.
- Consolidation of ESG information of different plants at corporate level.
- Interviews with staff involved in sustainability management, Sustainability/BRSR KPI preparation, data management and calculation of final numbers.
- Document review of relevant systems, policies, and procedures wherever available.
- Review of supporting evidence for claims made in the reports.
- Traceability of information from the origin and testing at site for measurement procedures
- Review of data pertaining to the sampled units of ABLBL, to confirm the data collection processes, record management practices, and check ESG material KPI's physically and through virtual mode.

Responsibility

Aditya Birla Lifestyle Brands Ltd, (ABLBL) is responsible for the preparation and fair presentation of the sustainability information in accordance with the agreed criteria. BSI is

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responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to Aditya Birla Lifestyle Brands Ltd. (ABLBL) and has no financial interest in the operation of Aditya Birla Lifestyle Brands Ltd. (ABLBL) other than for the assurance of the sustainability statements contained in the BRSR Annexure-I (Core KPIs) and non-financial ESG information covered under the material topics in the Integrated report for the period of 1st April 2025 to 31st March 2026.

This independent assurance opinion statement has been prepared for the stakeholders of Aditya Birla Lifestyle Brands Ltd. (ABLBL) only for the purposes of verifying its statements relating to its environmental, social and governance (ESG) KPI's.

This independent assurance opinion statement is prepared on the basis of review of information provided to BSI by Aditya Birla Lifestyle Brands Ltd. (ABLBL). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Aditya Birla Lifestyle Brands Ltd. (ABLBL) is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), GRI Universal Standard 2021, ISO10002, ISO 14001, ISO 45001, ISO 14064, ISO 14067, ISO 14068, ISO 50001, and ISO 9001, etc. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

Issue Date: 01 July 2026

For and on behalf of BSI:

Srinivasa Babu Nagaraj, Lead Assurer

Emmanuel Herve, Managing Director,
South & South East Asia (S&SEA)

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Appendix A

Subject Matter	Parameter	Unit of Measurement	Final Value
GHG Emissions	Total Scope-1 Emissions	tCO2e	1,004.47
	Total Scope-2 Emissions	tCO2	46,250.00
	GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP	11.45
	GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions (MT) / Total Lakh Goods Sold	34.09
Water Footprint	Total water consumption	KL	203,754
	Water consumption intensity	KL/ Rupee adjusted for PPP	49.36
	Water consumption intensity	KL/ Lakh Goods Sold	146.98
	Water Discharge by destination and levels of Treatment	KL	0
Energy Footprint	Total Energy Consumed	TJ	385.11
	Percentage of energy consumed from renewables	%	36.29%
	REC purchased	MWH	794.81
	Energy Intensity	TJ / Mn Rupee adjusted for PPP	0.09
	Energy Intensity	TJ / Lakh Goods Sold	0.28
	Plastic waste (A)	MT	120.88

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Embracing circularity - details related to waste management by the entity	E-waste (B)	MT	3.95
	Bio-medical waste (C)	MT	6.72
	Construction and demolition waste (D)	MT	0
	Battery waste (E)	Nos.	268
	Radioactive waste (F)	MT	0
	Other Hazardous waste. Please specify, if any. (G) (Used Oil)	MT	2.22
	Other Non-hazardous waste generated (H).	MT	5331.93
	Total waste generated ((A+B + C + D + E + F + G + H)	MT	5465.70
	Waste intensity (Excluding battery waste)	MT / Rupee adjusted for PPP	1.32
	Waste intensity (Excluding battery waste)	MT / Lakh Goods Sold	3.94
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT	5458.98*
	For each category of waste generated, total waste disposed by nature of disposal method	MT	6.72*
Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers - cost incurred as a % of total revenue of the company	In %age terms	0.21
	Safety Incidents: Permanent Disability	Nos.	0
	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	LTIFR	Employees – 0.06 Workers – 0.0

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	No. of fatalities	Nos.	0
Enabling gender diversity in business	Gross wages paid to females as % of wages paid	In % age terms	40.8
	Complaints on POSH	Total complaints on POSH	10
Enabling inclusive development	Input material sourced from following sources as % of total purchases - Directly sourced from MSMEs I small producers and from within India	In % terms - As % of total purchases by value	Directly sourced from MSME/Small Producers – 49.51 Sourced directly from within the India – 74.84
	Job creation in smaller towns -Wages paid to persons employed in smaller towns (permanent or non- permanent /on contract) as % of total wage cost	In % terms -As % of total wage cost	Rural – 2.98 Semi-urban – 1.55 Urban – 11.51 Metropolitan – 83.95
Fairness in Engaging with Customers and Suppliers	Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events	Nos.	0
	Number of days of accounts payable	Days	138.54
	Purchases from trading houses as % of total purchases	%age	30%
	Number of trading houses where purchases are made from	Nos.	3
	Purchases from top 10 trading houses as % of total purchases from trading houses	%age	100%

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Openness of business	Sales to dealers / distributors as % of total sales	%age	43%
	Number of dealers/distributors to whom sales are made	Nos.	2,194
	Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	%age	89%
	Share of RPTs (as respective %age) in		
	Purchases (Purchases with related parties / Total Purchases)	%age	0.30
	Sales (Sales to related parties / Total Sales)	%age	2.98
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	%age	0
	Investments (Investments in related parties / Total Investments made)	%age	0

Note:

1. Waste disposed by nature of disposal method – Reported quantity is based on estimation and vendor disclosure certificates not available
2. Water consumption is not reported for Aditya Birla Garments Limited, Pulivendula Warehouse

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Appendix B - List of Locations:

Sl. No	Type	City	Address
I Offices			
1	Aditya Birla Lifestyle Brand Limited	Bangalore	Divyasree Technopolis Kh No. 118/110/1, Building 2, Divyasree Technopolis, Yemlur Post, Off HAL Airport Road, Bangalore - 560037
2	Van Heusen Innerwear	Bangalore	Block 4, 5th floor, 77 Town centre, Yemalur Village & Amani Bellandurkhane Village, Varthur Hobli, Bangalore East Taluk, Bangalore-560037
II Factories			
1	Crafted Clothing	Bangalore	Crafted Clothing No. 527, Marasur Village, Anekal Taluk, Bangalore -562106
2	Fashion Craft	Bangalore	Fashion Craft No. 324, Marasur Village, Anekal Taluk, Bangalore -562106
3	Europa Garments	Bangalore	Europa Garments Survey No. 62/2A, 62/2B, Parappana Agrahara, Off Hosur Road, Begur Hobli, Naganathapura, Bangalore – 560100
4	Classical Menswear	Bangalore	Classical Menswear No. 288/2, Dodda Begur, Bommanahalli, Bangalore-560068
5	English Apparels	Bangalore	English Apparels No. 52/2, Bilvaradahalli Jigani Hobli, Anekal Taluk,Bangalore – 560083
6	Haritha Apparels	Bangalore	Haritha Apparels Survey No. 42/2, 43, Basavanapura, Mayaganahalli, Kasaba Hobli Ramanagara Taluk & District – 562159
7	Alpha Garments	Bangalore	Alpha Garments No. 10/1, Byatarayanapura, Jakkur Layout, Bellary Main Road, Bangalore 64
8	Little England Apparels	Tamil Nadu	Little England Apparels- Survey No.#569/1,569/2B,570,606,853/1 Kurbarapalli village Doddaubanur post, Denkanikotte taluk, Thally-635118
9	Mancheshwar Apparels	Bangalore	Mancheswar Apparel, IDCO Plot No: H-2, H-3, H-4, H5, H5P, H6, Mancheswar Industrial Estate, Bomikhal, Khordha, Bhubaneswar, 751010.
10	Crafted Clothing	Bangalore	Crafted Clothing No. 527, Marasur Village, Anekal Taluk, Bangalore -562106
11	Aditya Birla Garments Limited	YSR Kadapa, Andhra Pradesh	Aditya Birla garments limited, Industrial Development Park, Muddanur road, Pulivendula: 516390. Land Mark: Opposite to Samyu Glass Factory.
III Warehouses			
1	LBRD Warehouse	Bangalore	Sy No. 517/2, Madivala Village, Kasaba Hobli, Anekal Taluk, Bangalore urban Dist - 562107
2	Peter England Warehouse	Bangalore	Safexpress Pvt Ltd, Building No 2 Survey No 44 Soukya Road (IOC Road), Khacharakanahalli Village Hoskote Taluk, Bangalore – 560067
3	Van Heusen Innerwear Warehouse	Bangalore	Sy.No. 59/3, 59/459/5, 65/4, 54/1, 54/3, 65/5 & 66/3, NH 4, Lakkenahalli, Thyamagondlu Hobli, Nelemangala Taluk, Bengalure Rural District
IV	**Retail Stores***		

Sl No	Brands	No. of Stores	Area in Sq. ft
1	Allen Solly	259	4,20,761
2	Louis Philippe	246	5,40,451
3	Peter England	223	3,56,060
4	Planet Fashion	27	81,926
5	Van Heusen	283	5,16,667
6	Van Heusen Innerwear	51	38,693
Total		**1089**	**19,54,558**

*The number of stores and area occupied are as of March 31, 2026, within the reporting boundary.
*Reporting scope – Scope 2 data is reported for Company owned and company operated stores, Scope 1, water and waste not included from the stores

BSI Group India Private Limited
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