

ESG PERFORMANCE MEASUREMENT AND TARGET ROADMAP UP TO 2030

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INDEX

1. Introduction **3**

2. Scope and Baseline **3**

3. ESG Strategy, Materiality Assessment and Sustainability Priorities **4**

3.1 Stakeholder Engagement and Key Sustainability Expectations 4

3.2 Sustainability Materiality Assessment 4

3.3 Alignment with International Standards and Frameworks 6

4. Governance and Accountability **7**

5. ESG Indicators & Performance Monitoring **7**

5.1 Environmental Performance Targets and KPIs 9

5.2 Social Performance Targets & KPIs 15

5.3 Governance Performance Targets and KPIs 21

6. Targets and Roadmap **24**

6.1 Roadmap Phases 24

6.2 Headline Targets 24

6.3 Monitoring, Review and Reporting 25

6.4 Authorization and Approval: 26

GRI Index **27**

Covered SDGs **31**

Abbreviations and Notes **33**

1. Introduction

Eco Jute Pvt. Ltd. is engaged in the manufacturing and supply of jute and cotton-based products, including shopping bags, promotional bags, tote bags, drawstring bags, packaging bags, and customized natural-fibre products. The Company emphasizes product quality, customer satisfaction, operational efficiency, regulatory compliance, and responsible manufacturing practices.

The Company is committed to integrating Environmental, Social, and Governance (ESG) principles into its business operations through efficient resource utilization, energy and water conservation, responsible chemical management, waste reduction, employee health and safety, protection of labour rights, sustainable raw material sourcing, ethical business conduct, and responsible supply chain management.

To strengthen its sustainability performance, Eco Jute Pvt. Ltd. has developed this ESG Performance Measurement and Target Roadmap to establish measurable objectives, defined targets, and key performance indicators (KPIs) across its material ESG topics. The roadmap provides a structured framework for monitoring performance against the established baseline, evaluating progress towards time-bound targets, identifying improvement opportunities, and assigning accountability for implementation.

Through periodic performance reviews and systematic monitoring of ESG indicators, the Company aims to improve environmental performance, strengthen employee welfare and workplace safety, enhance supplier sustainability practices, maintain ethical business standards, and support continual improvement in its overall sustainability performance.

2. Scope and Baseline

Particular	Details
Industry	Textile and Natural-Fibre Products Manufacturing
Locations covered	Gokna Basudevpur, P.O Jadurhati, P.S- Baduria, District - 24 Parganas (North), Pin Code – 743293
Product portfolio	Jute and cotton-based products, including shopping bags, promotional bags, tote bags, drawstring bags, packaging bags, and customized natural-fibre products
Baseline year	2023
Target Year	2030
Reporting period	2026
Reporting boundary	All manufacturing and associated operational activities at the Eco Jute Pvt. Ltd. facility in Gokna, Basudevpur, West Bengal, including relevant environmental, social, governance, employee, and operational performance indicators. Supplier-related indicators are covered where applicable.

3. ESG Strategy, Materiality Assessment and Sustainability Priorities

3.1 Stakeholder Engagement and Key Sustainability Expectations

Eco Jute Pvt. Ltd. considers stakeholder expectations when identifying ESG priorities, setting performance targets, and improving its manufacturing and supply chain practices. The following table summarizes the key expectations of stakeholders relevant to the Company's operations.

Stakeholder	Key expectations
Customers / Buyers	Consistent product quality and safety; compliance with buyer codes of conduct and audits; responsible sourcing of jute and cotton; traceable supply chain; control of chemicals and hazardous substances; on-time delivery; transparent sustainability information
Employees & Workers	Safe and healthy workplace; fair wages and working conditions; compliance with labour laws; no child or forced labour, discrimination or harassment; grievance mechanisms; training and skill development; equal opportunities
Suppliers & Raw Material Vendors	Fair and transparent dealings; timely payments; clear quality, environmental and social requirements; long-term business relationships; support in meeting compliance expectations
Business Partners & Logistics Providers	Ethical and transparent business conduct; clear communication; adherence to agreed standards; cooperation on energy efficiency and emission reduction
Regulators & Government Authorities	Compliance with environmental, labour, safety and export regulations; proper wastewater, air emissions and waste management; accurate records and timely statutory filings
Local Communities	Control of local pollution (water, air, waste); responsible operations around the facility; local employment opportunities; contribution to education, health and livelihood through CSR
Management / Owners	Business continuity and operational resilience; regulatory compliance; risk management; protection of brand reputation; long-term sustainable growth

3.2 Sustainability Materiality Assessment

As part of its commitment to sustainable business practices, Eco Jute Pvt. Ltd. conducted a materiality assessment in the Year 2025, with reference to the GRI 2021 Standards, to identify the environmental, social, and governance topics most relevant to its jute and cotton bag manufacturing and export operations and its stakeholders. The assessment considered the Company’s business activities, stakeholder expectations, customer requirements, regulatory requirements, industry trends, and sustainability-related risks and opportunities. Through a five-phase process, stakeholder input was used to place 17 topics on a materiality matrix, of which 8 were rated High, 5 Medium and 4 Low in

importance. The High-priority topics are water consumption and wastewater management, chemicals and hazardous substances management, carbon footprint and energy efficiency, labour rights and safety, supply chain transparency, ethical business practices and anti-corruption, sustainable raw material sourcing, and air emissions. These material topics form the foundation of the Company's ESG Performance Measurement and Target Roadmap and guide its sustainability objectives, monitoring indicators, and annual review.

Pillar	Focus Areas Tracked
Environment	Water consumption and wastewater management; chemicals and hazardous substances management; carbon footprint and energy efficiency (including renewable energy opportunities and GHG emissions); sustainable raw material sourcing; air emissions and air quality; waste management and resource recovery; impact on biodiversity and natural resources
Social	Labour rights, working conditions and employee safety; child labour, forced labour and human trafficking prevention; employee training and development; diversity, equity and inclusion; community impact and local development (local pollution and CSR); philanthropy beyond core CSR
Governance	Supply chain sustainability, transparency and traceability; ethical business practices and anti-corruption; certifications, audits and compliance; information security and data management; customer health, safety and product responsibility; governance structures, accountability and oversight; stakeholder and shareholder engagement

3.3 Alignment with International Standards and Frameworks

The ESG Roadmap of Eco Jute Pvt. Ltd. has been developed with reference to internationally recognized sustainability frameworks and best practices, to support a structured approach to ESG performance management, prioritization, and continuous improvement. These references were considered in Phase I of the materiality assessment, when potential material topics were identified.

Framework	Purpose
Global Reporting Initiative (GRI) Standards	The Company uses the **Global Reporting Initiative (GRI) Standards 2021** as a reference framework for identifying, assessing and reporting its material sustainability topics and related Environmental, Social and Governance (ESG) performance indicators. The reporting approach covers key areas, including environmental performance, energy and emissions, water and waste management, labour practices, human rights, occupational health and safety, business ethics, and sustainable procurement. Relevant GRI disclosures and indicators are considered while developing the Company's sustainability performance metrics and monitoring its progress against established ESG objectives. GRI Standards: https://www.globalreporting.org/standards/
GHG Protocol Corporate Standard	**GHG Protocol Corporate Accounting and Reporting Standard** is used for accounting for and monitoring greenhouse gas emissions, including Scope 1 and Scope 2 emissions and applicable Scope 3 emissions. These frameworks provide a structured reference for the Company's ESG data collection, performance monitoring and sustainability reporting, supporting consistency, transparency and comparability in the disclosure of sustainability-related information. GHG Protocol: https://ghgprotocol.org/corporate-standard

The material topics are monitored through the indicators in Section 5, and the assessment and roadmap are reviewed at least annually. By aligning with these frameworks, Eco Jute Pvt. Ltd. aims to strengthen the consistency, credibility, and transparency of its ESG management approach.

4. Governance and Accountability

Level	Key Responsibility
Management	Provides overall direction and oversight of ESG matters, reviews sustainability performance and material ESG risks, ensures appropriate oversight of significant sustainability matters, and undertakes the comprehensive annual review of the Materiality Assessment and ESG Performance Measurement & Target Roadmap.
ESG / Sustainability Coordinator	Coordinates implementation of the ESG Performance Measurement & Target Roadmap, follows up with responsible functions, consolidates ESG KPIs and supporting information, and prepares ESG performance reports for Management.
EHS / Environmental Head	Oversees environmental and EHS-related KPIs, including energy, GHG emissions, water, waste, environmental compliance, and occupational health and safety, and maintains relevant records.
HR Manager	Oversees employment practices, labour and human rights, employee training and development, employee well-being, diversity, and other workforce-related ESG indicators.
Purchase / Procurement Head	Oversees responsible sourcing, supplier ESG requirements, supplier assessments, and relevant supply chain sustainability initiatives.
Department / Process Heads	Provide timely and accurate ESG data for their respective areas, implement assigned initiatives, maintain supporting evidence, and address identified performance gaps.

5. ESG Indicators & Performance Monitoring

Eco Jute Pvt. Ltd. has established Environmental, Social, and Governance (ESG) indicators to support its sustainability objectives and to monitor progress on its material topics. The framework has been developed considering the Company's material sustainability topics, operational context, stakeholder expectations, applicable requirements, and relevant sustainability frameworks, and is aligned with the ESG Roadmap.

The indicators are tracked at defined frequencies (monthly, quarterly, annually or as required) by the responsible functions, and results are consolidated and reviewed internally by management. Where monitoring identifies significant risks, non-compliance or an adverse trend, corrective actions are initiated and followed up. The indicators and material topics are reassessed at least annually as part of the review of the Materiality Assessment.

Eco Jute has established Year 2023 as the Baseline Year & Year 2030 as Target Year, for measuring progress against its Key Performance Indicators (KPIs).

The KPI framework covers three broad areas:

Area	Focus Areas and Indicators Tracked
Environmental	Water consumption and wastewater records; electricity and fuel consumption and energy efficiency initiatives; relevant greenhouse gas emissions; air emissions monitoring and compliance status; waste generated, segregated, recycled and disposed through authorized channels; chemical handling, storage and labelling compliance; responsibly sourced jute and cotton inputs and biodiversity-related risks.
Social	Workplace incidents, safety observations, training and corrective actions; wage, working-condition and labour-law compliance; reported cases and screening for child labour, forced labour and human trafficking; workforce composition, grievances and discrimination or harassment cases; training hours and employees covered; community initiatives, stakeholder concerns and actions taken.
Governance	Suppliers assessed against social, environmental and ethical criteria; ethics training, reported concerns and corrective actions; validity of statutory registrations, licences and certifications, and closure of audit findings; information security incidents and corrective actions; customer complaints and product quality or safety concerns; stakeholder feedback, grievances and resolution status; ESG performance reviews held and actions tracked to closure.

5.1 Environmental Performance Targets and KPIs

Greenhouse Gas (GHG) Emissions and Carbon Footprint

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Scope 1 GHG (tCO_2eq)	40.13	37.41	36.53	16.42	35.31 (12% reduction)
Scope 2 GHG (tCO2eq)	203.56	201.74	208.56	106.49	179.13 (12% reduction)
Scope 3 GHG (tCO2eq)	8,302.96	17,219.02	23,958.47	6,631.49	7,306.60 (12% reduction)
Scope 3 Downstream GHG Emission (tCO2eq)	286.94	928.47	675.58	377.58	252.51 (12% reduction)
Scope 3 Upstream GHG Emission (tCO2eq)	35.64	243.90	161.26	121.01	31.36 (12% reduction)
GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq) / Revenue (in lakhs)	0.01	0.02	0.02	NA	≤ 0.009
% of people Trained on GHG	85 %	91%	93 %	95 %	100 %

Environmental Risk Assessment and Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of operational sites assessed on specific environmental risks	100%	100%	100%	100%	100%

Environmental Complaints and Grievance Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
# of Complaints	0	0	0	0	0

Energy Consumption and Energy Efficiency

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Total energy consumption (in KWH)	2,82,506.00	2,79,149.00	2,93,749.00	1,49,991.00	7364748
Energy Intensity (KWH/Revenue (in Lakhs))	55794	57637	65258.9	45482	44635
Total renewable energy consumption (in KWH)	0	0	0	82852	6000000
Renewable Energy against Total Energy (%)	0 %	0 %	0 %	55.03%	10%
% of people Trained on Energy Efficiency	85 %	91 %	93 %	95 %	100%

Water Consumption and Water Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Total Water consumption (in Kilo Litres / Year)	2,126.00	1,068.00	966.00	427.00	1,488.20
Total Water recycled and reused (in Kilo Litres / Year)	492	511	580	256	590.4
Total Rain Water Harvested (in Kilo Litres / Year)	0	0	0	0	500
Total water consumption per employee (in Litres / Employee / Day)	47.8	39.64	30.2	32.6	43.02
Total Water Treated (In % of Total Water consumption)	100%	100%	100%	100%	100%
Water Intensity (Water consumed / Revenue (in Lakhs)	0.12	0.07	0.07	NA	≤0.06
Pollutants present in waste water Total Suspended Solids (milligram / Litre) (Limit / Result)	<100 / 42	<100 / 45	<100 /28	<100 / 48	<100
Pollutants present in waste water Chemical Oxygen Demand (milligram / Litre) (Limit / Result)	<250/88	<250 / 173.4	<250 / 82	<250 / 110	<250 /
Pollutants present in waste water Biological Oxygen Demand (milligram / Litre) (Limit / Result)	<30 / 20	<30 / 29	<30 / 19	<30 / 22	<30
% of people Trained on Water Efficiency	100 %	100 %	100 %	100 %	100 %

Air Pollution and Emissions Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
SOx (µg/m³) (Limit /Result)	≤ 80/ 12.5	≤ 80/10.2	≤ 80/9.7	≤80 / 8.0	≤80
NOx (µg/m³) (Limit /Result)	≤80/ 17.5	≤80/ 18.2	≤80/18.6	≤80 / 15.0	≤80
PM_{10} (µg/m³) (Limit /Result)	≤100/ 66.8	≤100/64.8	≤100/64.7	≤100/ 53	≤100
PM2.5 (µg/m³) (Limit /Result)	≤60/38.5	≤60/34.2	≤60/30.5	≤60 / 26.0	≤60
Total weight of air pollutants (Average) in (µg /m³)	135.3	127.4	123.5	102.0	90.0

Lighting and Illumination Standards Compliance

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Cases of Non-Compliance of IS – 3646 Standard Part – III	0	0	0	0	0

Noise Pollution and Noise Level Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	74.20 /75	73.85 /75	73.44/75	72.80 / 75	≤75
Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit)	69.20 /70	68.80 /70	68.40 /70	67.90 / 70	≤70

Biodiversity Conservation and Ecosystem Protection

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Number of native species supported	05	05	10	10	10
% of total workforce received training on Biodiversity conservation	100%	100%	100%	100%	100%
% of total department covered in Internal risk assessment Biodiversity	0%	100%	100%	100%	100%
Number of Awareness session conducted on Biodiversity conservation	1	1	1	1	5

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Complaints received on Biodiversity (#)	0	0	0	0	0

Waste Generation and Waste Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Total Waste Generated (in Metric Tonnes)	59.61	84.53	75.77	29.27	53.65
Total Hazardous Waste Generation (in Metric Tonnes)	21.341	34.454	27.500	12.271	19.21
Total non-Hazardous Waste Generation (in Metric Tonnes)	56.044	54.726	52.761	18.216	50.44
Total weight of Waste Recovered (in Metric Tonnes)	10.3	12	15.8	18	13.39

Product Use and Environmental Impact

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of products are returned due to quality issues or defects?	0	0	0	0	0
% of products that pass rigorous quality control inspections before being shipped to customers?	100%	100%	100%	100%	100%

Product End-of-Life Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Reporting on Product End of Life Treatment (#)	0	0	0	0	5

Sustainable Consumption and Resource Efficiency

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Percentage of recycled input material out of total materials consumed	8.61%	10%	11%	12%	13%
Number of awareness session with customer on disposal of product after use	1	1	1	1	1
% of customers covered in awareness session on disposal of product after use	50%	50%	60%	60%	100%
% of company's customer base has actively engaged in sustainable consumption practices	50%	50%	60%	60%	100%

Sustainable Sourcing and Responsible Procurement

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of Employees Trained Sustainable Sourcing of Raw material	75%	77%	81%	85%	100%
% of Sustainable Sourcing of Raw material	25%	33%	45%	55%	55%

Environmental Certifications and Compliance

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Percentage of operational sites with an environmental certification, such as ISO 14001	100%	100%	100%	100%	100%
Percentage of operational sites with an environmental certification, such as ISO 50001	0	100%	100%	100%	100%

Environmental Initiatives, Services and Advocacy

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
# Number of environmental service and advocacy events organized	2	2	2	2	3
% of Customers Participating in environmental service and advocacy related Training Programs	25%	31%	38%	40%	45%

Environmental Training and Awareness

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of buyers across all locations who have received training on sustainable procurement	100%	100%	100%	100%	100%
% of total workforce received training on environmental issues	100%	100%	100%	100%	100%

5.2 Social Performance Targets & KPIs

Employment Practices and Workforce Development

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Child Labour (%)	0	0	0	0	0
Force Labour (%)	0	0	0	0	0
Human Trafficking (%)	0	0	0	0	0
Attrition Ratio (%)	3	2	2	2	3
Total Training Hours of employees (manhours)	7250	8700	8990	5250	10000
Total Training Hours per employee (Manhours)	19	22.8	24	13	26
Average Salary above Minimum Wages (Rs.)	13500	14000	15000	15600	19500
Pay ratio between the highest-paid person and the median employee (%)	3.25:1	3.25:1	2.80:1	2.29:1	2.00:1
Employees Above Living wage rules (%)	100 %	100 %	100 %	100 %	100 %
Subcontractor's Workers Covered under Minimum Wage / Living wage rules (%)	100 %	100 %	100 %	100 %	100 %
Hiring of Local People (%)	95%	95%	95%	98%	100%
Hiring of People with Disability (%)	0%	0%	0%	0%	0.5%
Hiring of Vulnerable / Marginalized People at Top Management level (%)	0%	0%	0%	0%	1.5%
Hiring of Vulnerable / Marginalized People in company (%)	0%	0%	0%	0%	0.8%
% of employees with disabilities feel included and supported in the workplace	100 %	100 %	100 %	100 %	100 %

Occupational Health and Safety Incidents and Accident Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Lost time injury (LTI) frequency rate for Employees	0.00	0.00	0.00	0.00	0.00
Lost time injury (LTI) frequency rate for Subcontractor's Workers	0.00	0.00	0.00	0.00	0.00
Lost time Severity (LTI) frequency rate for Employees	0.00	0.00	0.00	0.00	0.00
Lost time Severity (LTI) frequency rate for Subcontractor's Workers	0.00	0.00	0.00	0.00	0.00
# of Work-related accidents	0	0	0	0	0
# of Fatal Incidents	0	0	0	0	0
Number of days lost to work-related injuries, fatalities and ill health	0	0	0	0	0
% of operational sites an employee health & safety risk assessment has been conducted	100%	100%	100%	100%	100%

Human Rights Protection and Compliance

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of direct employees covered by a living wage benchmarking analysis	100%	100%	100%	100%	100%
% of all employees paid below living wage, including direct employees, individual contractors and dispatched workers	0%	0%	0%	0%	0%
% of average wage gap for direct employees paid below living wage against a living wage benchmark	0%	0%	0%	0%	0%

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Sub Contractor's Workers in Agreement with Employee Code of Conduct (%)	100%	100%	100%	100%	100%
% of the total workforce covered by formally-elected employee representatives	100%	100%	100%	100%	100%
% of the total workforce across all locations who received regular performance and career development reviews	70%	80%	88%	95%	100%
# of Complaints reported on Child Labour / Human Trafficking	0	0	0	0	0
# of Complaints reported on Harassment	0	0	0	0	0
# of Complaints reported on Discrimination (Internal)	0	0	0	0	0
# of Complaints reported on Discrimination by Suppliers	0	0	0	0	0
# of Complaints reported on Discrimination by Customers	0	0	0	0	0
# of Complaints reported on Discrimination by Other Stakeholders	0	0	0	0	0
# of Complaints reported on Data Privacy / Security (Internal)	0	0	0	0	0
# of Complaints reported on Data Privacy / Security by Suppliers	0	0	0	0	0
# of Complaints reported on Data Privacy / Security by Customers	0	0	0	0	0
# of Complaints reported on Data Privacy / Security by Other Stakeholders	0	0	0	0	0

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of operational sites assessed for human rights risks	100%	100%	100%	100%	100%
% of all operational sites that have been subject to human rights reviews or human rights impact assessments	100 %	100%	100%	100%	100%
External Stakeholder Human Rights Impact Reporting Compliance Count (%)	100 %	100%	100%	100%	100%
People Trained on Human Rights (Manhours)	21	29	35	43	60

Career Development, Training and Employee Growth

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
% of the total workforce across all locations who received career- or skills-related training	75	82	90	100	100
People Trained on overall Career Management and Skill Development (Manhours)	3590	3780	3950	4180	4887.60
Awareness Session conducted on Career Management (#)	03	04	05	06	07

Gender Equality and Equal Opportunities

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Gender balance at Worker level (Women to Men %)	34.11%	44.87%	46.39%	45.00%	50%
Gender balance at Executive level (Women to Men %)	33.33%	52.17%	58.33%	65.22%	75%
Gender balance at Top / Key Manager level (Women to Men %)	15%	15%	15%	15%	25%
Gender balance of Employees ((Women to Men %)	1.71%	1.71%	1.71%	1.71%	5%
Percentage of women within the organization's board	2 %	2 %	2 %	2 %	5%

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Average unadjusted gender pay gap (Woman to man %)	0%	0%	0%	0%	0%
% of people Trained on Gender Equality	81 %	86.61%	94%	100%	100%

Working Conditions and Employee Welfare

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
# of Hours Worked (Manhours)	838656	950976	960960	500200	1100000
% of your plants and offices that were assessed	100%	100%	100%	100%	100%
Incident of non-potable drinking water identification (#)	0	0	0	0	0
% of the total workforce trained on discrimination and harassment	100%	100%	100%	100%	100%
% of the total workforce trained on Diversity, Equity & Inclusion	80%	88%	90%	100%	100%
% employees covered in awareness program	77%	80%	89%	100%	100%
Incident of non-compliance of working conditions principles (#)	0	0	0	0	0

Social Certifications

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Percentage of operational facilities that are certified ISO 45001 (%)	100%	100%	100%	100%	100%
Percentage of operational facilities that are certified SA8000 (%)	0%	0%	0%	0%	100%
SMETA Certification (%)	100%	100%	100%	100%	100%

Corporate Social Responsibility (CSR) and Community Development

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Amount Spent on CSR (Lakhs)	5 Lacs	16.48 Lacs	24.74 Lacs	17.79 Lacs	6 Lacs
# of social initiatives at National and Local level	2	3	3	2	9

5.3 Governance Performance Targets and KPIs

Anti-Corruption, Anti-Bribery and Ethical Business Conduct

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
# of Complaints reported on Corruption & Bribery	0	0	0	0	0
Percentage of Trading Partners Covered by Due Diligence on Corruption (%)	100%	100%	100%	100%	100%
% of people Trained on Anti-Corruption & Bribery	80%	84%	92%	100%	100%
Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%)	0%	0%	0%	0%	100%

Information Security, Data Privacy and Responsible Information Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Percentage of operational sites certified with anti- information security management system (ISO 27001) (%)	0%	0%	0%	0%	0%
Data Breach Incidents:	0	0	0	0	0
Percentage of Trading Partners Covered by Due Diligence on Information Security (%)	100%	100%	100%	100%	100%
Data Retention Compliance:	100%	100%	100%	100%	100%
User Complaints	0	0	0	0	0
% of people Trained on Information security	78%	80%	89%	100%	100%

Value Chain Sustainability and Responsible Supply Chain Management

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Suppliers evaluated for ESG Performance (in %)	70%	74%	77 %	85 %	100 %
Suppliers evaluated for ESG Reporting (Onsite) (in %)	66%	70%	72%	80%	100%

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Suppliers evaluated for ESG Assessment (in %)	70%	74%	77%	85%	100%
Average Number of Non-Conformities Found per supplier	0	0	0	0	0
Avg Number of Corrective Actions taken / Supplier	0	0	0	0	0
Percentage or number of audited/assessed suppliers engaged in corrective actions or capacity building	0%	0%	0%	0%	0%
Suppliers in Agreement with company Policies (in %)	100%	100%	100%	100%	100%
Suppliers in Agreement with company's Supplier Code of Conduct (in %)	100%	100%	100%	100%	100%
Integration of sustainability clauses in supplier contracts (%)	100%	100%	100%	100%	100%
Avg Number of Non-Conformities Found per supplier	0	0	0	0	0

Anti-Competitive Practices and Fair Competition

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Incident of Deceptive Advertising (#)	0	0	0	0	0
% departments covered under Risk Assessment Internal Audit	100%	100%	100%	100%	100%

Business Ethics and Ethical Conduct

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Percentage of total workforce trained on business ethics issues (%)	80%	86.61%	94%	100%	100%
Employee feedback on ethics training (satisfaction rate) (%)	100%	100%	100%	100%	100%
% of all operational sites for which an internal audit/risk assessment concerning business ethics issues has been conducted	100%	100%	100%	100%	100%

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Number of whistleblower reports received (#)	0	0	0	0	0

Customer Health, Safety and Product Responsibility

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
# complaints related to use of products	0	0	0	0	0
Customer safety training sessions of Customers (%)	1%	3%	4%	4%	5%

Social Dialogue and Employee Engagement

KPI	Year 2023 Baseline	Year 2024 Performance	Year 2025 Performance	Year 2026 (Jan-Jun) Performance	Year 2030 Target
Customer Participation Rate in Sustainability Session / Meeting (%)	10%	10%	10%	8%	50%
Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting (%)	10%	10%	10%	12%	50%
% of the total workforce across all locations who are covered by formal collective agreements concerning working conditions	0%	0%	0%	0%	100%
Complaints registered on the violation of Collective Bargaining Agreement (#)	0	0	0	0	0

6. Targets and Roadmap

This section consolidates the ESG Transformation Roadmap of Eco Jute Pvt Ltd into a phased plan, a set of headline targets drawn from the KPI tables in Section 5, and the review mechanism that will be used to track progress from the Year 2023 baseline to the Year 2030 target year.

6.1 Roadmap Phases

Phase	Period	Key milestones
Phase 1: Foundation and baselining	Year 2023 to Year 2024	• Baseline year 2023 established for energy, GHG, water, waste, workforce and governance KPIs. • KPIs tracked annually across the Environmental, Social and Governance pillars; training on GHG and energy efficiency extended from 85% to 91% of people. • Operational sites assessed on specific environmental risks (100%); no environmental, corruption, data-breach or LTI incidents reported.
Phase 2: Implementation and performance tracking	Year 2025 to Year 2026	• Materiality assessment conducted in Year 2025 to identify priority ESG topics. • Renewable energy adoption started in Year 2026: 55.03% of total energy (82,852 KWH) in Jan–Jun 2026, against the Year 2030 target of 10%. • Scope 1 and Scope 2 emissions in Jan–Jun 2026 (16.42 and 106.49 tCO2eq) are below the Year 2030 targets of 35.31 and 179.13 tCO2eq; Year 2026 (Jan–Jun) is the current reporting period.
Phase 3: Scale-up, consolidation and target achievement (planned)	Year 2027 to Year 2030	• Extend ESG evaluation of suppliers from 85% (Jan–Jun 2026) to 100% coverage. • Progress SA8000 and ISO 37001 certification of operational facilities (0% in Year 2026 against the 100% target); sustain ISO 45001 and SMETA at 100%. • Sustain Scope 1 and Scope 2 emissions within the Year 2030 targets (already met in Jan–Jun 2026) and raise renewable energy to 10% of total energy. • Achieve the Year 2030 targets set in Section 5. • Review roadmap performance against the Year 2023 baseline and define the next planning cycle.

6.2 Headline Targets

The table below summarises selected headline KPIs. Values are taken from the KPI tables in Section 5 (Year 2023 baseline, Year 2026 Jan–Jun performance and Year 2030 target); GRI references follow the mapping in Section 7.

KPI	GRI Ref.	Year 2023 (Baseline)	Year 2026 (Jan–Jun) Performance	Year 2030 (Target)
Environmental				
Renewable Energy against Total Energy (%)	302-1	0%	55.03%	10%
Energy Intensity (MJ/Revenue (in lakhs))	302-3	55,794	45,482	44,635

KPI	GRI Ref.	Year 2023 (Baseline)	Year 2026 (Jan–Jun) Performance	Year 2030 (Target)
Scope 1 GHG (tCO2eq)	305-1	40.13	16.42	35.31 (12% reduction)
Scope 2 GHG (tCO2eq)	305-2	203.56	106.49	179.13 (12% reduction)
GHG Emission Intensity (Scope 1 + Scope 2) (tCO2eq / Revenue (in lakhs))	305-4	0.01	NA	≤ 0.009
Water Intensity (Water consumed / Revenue (in Lakhs))	303-5	0.12	NA	≤ 0.06
Total weight of Waste Recovered (in Metric Tonnes)	306-4	10.3	18	13.39
% of Sustainable Sourcing of Raw material	308-1	25%	55%	55%
Social				
Lost time injury (LTI) frequency rate for Employees	403-9	0.00	0.00	0.00
Total Training Hours per employee	404-1	19	13	26
Gender balance of Employees (Women to Men %)	405-1	1.71%	1.71%	5%
Hiring of Vulnerable / Marginalized People in company (%)	405-1	0%	0%	0.8%
People Trained on Human Rights (Manhours)	412-2	21 hrs	43 hrs	60 hrs
Governance				
Suppliers evaluated for ESG Performance (in %)	308-2, 414-2	70%	85%	100%
# of Complaints reported on Corruption & Bribery	205-3	0	0	0
Number of whistleblower reports received	2-26	0	0	0
Data Breach Incidents	418-1	0	0	0

6.3 Monitoring, Review and Reporting

Progress against the roadmap will be monitored and reported as follows:

- KPI data is provided by Department / Process Heads and consolidated by the ESG / Sustainability Coordinator, as set out in Section 4.
- Performance is compared with the Year 2023 baseline and the Year 2030 targets, and is reviewed by Management at regular intervals.
- Performance gaps are followed up through corrective actions assigned to the responsible functions, with supporting records maintained.
- The roadmap and KPI framework are updated when material topics, business operations or applicable requirements change.
- Disclosures are cross-referenced to the GRI Standards (Section 7) and to the Sustainable Development Goals (Section 8).

6.4 Authorization and Approval:

Prepared By: Maitrayee Mukherjee (Operations Head)

Date: 04/08/2026

Signature:



Approved by: Mr. Siddharth Lohriwal (Managing Director)

Date: 06/08/2026

Signature:



GRI Index

Statement of use. Eco Jute Pvt. Ltd. has reported the information cited in this GRI content index for the period Year 2026 (January–June) with reference to the GRI Standards.

GRI 1 used. GRI 1: Foundation 2021.

The index lists every GRI disclosure referenced in the "GRI Ref." column of the KPI tables in Section 5. Where the GRI Standards do not contain a topic-specific disclosure for a KPI (for example noise and lighting), the nearest General Disclosure or GRI 3-3 (Management of material topics) is cited.

Disclosure	Disclosure title	Location in this Roadmap
GRI 2: General Disclosures 2021		
2-21	Annual total compensation ratio	5.2 Workforce & Employment Practices
2-23	Policy commitments	5.2 Human Rights and Responsible Workplace Practices
2-24	Embedding policy commitments	5.3 Sustainable Supply Chain & Value Chain Management
2-25	Processes to remediate negative impacts	5.1 Environmental Grievance Management, Biodiversity and Ecosystem Management
2-26	Mechanisms for seeking advice and raising concerns	5.3 Business Ethics
2-27	Compliance with laws and regulations	5.1 Lighting Compliance; 5.2 Working Conditions & Employee Well-being; 5.3 Information Management
2-29	Approach to stakeholder engagement	5.1 Environmental Service and Advocacy; 5.3 Social Dialogue and Representation
2-30	Collective bargaining agreements	5.3 Social Dialogue and Representation
GRI 3: Material Topics 2021		
3-3	Management of material topics	5.1 Environmental Risk Management, Noise Management, Biodiversity and Ecosystem Management, Resource Efficiency and Sustainable Consumption, Environmental Certifications; 5.2 Certifications; 5.3 Anti-Corruption & Bribery, Information Management
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	5.1 Greenhouse Gas Emissions; 5.2 Corporate Social Responsibility
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2 Workforce & Employment Practices, Human Rights and Responsible Workplace Practices
202-2	Proportion of senior management hired from the local community	5.2 Workforce & Employment Practices
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	5.3 Anti-Corruption & Bribery, Business Ethics
205-2	Communication and training about anti-corruption policies and procedures	5.3 Anti-Corruption & Bribery, Business Ethics

Disclosure	Disclosure title	Location in this Roadmap
205-3	Confirmed incidents of corruption and actions taken	5.3 Anti-Corruption & Bribery
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.3 Anti-Competitive Practices
GRI 301: Materials 2016		
301-2	Recycled input materials used	5.1 Product Use and End of Life Management, Resource Efficiency and Sustainable Consumption
301-3	Reclaimed products and their packaging materials	5.1 Product Use and End of Life Management
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	5.1 Energy Efficiency
302-3	Energy intensity	5.1 Energy Efficiency
GRI 303: Water and Effluents 2018		
303-3	Water withdrawal	5.1 Water Management
303-4	Water discharge	5.1 Water Management
303-5	Water consumption	5.1 Water Management
GRI 304: Biodiversity 2016		
304-2	Significant impacts of activities, products and services on biodiversity	5.1 Biodiversity and Ecosystem Management
304-3	Habitats protected or restored	5.1 Biodiversity and Ecosystem Management
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	5.1 Greenhouse Gas Emissions
305-2	Energy indirect (Scope 2) GHG emissions	5.1 Greenhouse Gas Emissions
305-3	Other indirect (Scope 3) GHG emissions	5.1 Greenhouse Gas Emissions
305-4	GHG emissions intensity	5.1 Greenhouse Gas Emissions
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.1 Air Quality
GRI 306: Waste 2020		
306-3	Waste generated	5.1 Waste Management
306-4	Waste diverted from disposal	5.1 Waste Management
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	5.1 Sustainability Sourcing
308-2	Negative environmental impacts in the supply chain and actions taken	5.3 Sustainable Supply Chain & Value Chain Management
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	5.2 Workforce & Employment Practices

Disclosure	Disclosure title	Location in this Roadmap
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	5.2 Certifications
403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational Health & Safety Performance, Working Conditions & Employee Well-being
403-6	Promotion of worker health	5.2 Working Conditions & Employee Well-being
403-9	Work-related injuries	5.2 Occupational Health & Safety Performance, Working Conditions & Employee Well-being
403-10	Work-related ill health	5.2 Occupational Health & Safety Performance
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	5.2 Workforce & Employment Practices
404-2	Programs for upgrading employee skills and transition assistance programs	5.1 Energy Efficiency, Greenhouse Gas Emissions, Water Management, Biodiversity and Ecosystem Management, Sustainability Sourcing, Environmental Training; 5.2 Career Development & Training, Gender Equality and Equal Opportunity, Working Conditions & Employee Well-being; 5.3 Information Management
404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Human Rights and Responsible Workplace Practices
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	5.2 Workforce & Employment Practices, Gender Equality and Equal Opportunity, Working Conditions & Employee Well-being
405-2	Ratio of basic salary and remuneration of women to men	5.2 Gender Equality and Equal Opportunity
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	5.2 Human Rights and Responsible Workplace Practices, Working Conditions & Employee Well-being
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.2 Human Rights and Responsible Workplace Practices; 5.3 Social Dialogue and Representation
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	5.2 Workforce & Employment Practices, Human Rights and Responsible Workplace Practices
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Workforce & Employment Practices
GRI 412: Human Rights Assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	5.2 Human Rights and Responsible Workplace Practices
412-2	Employee training on human rights policies or procedures	5.2 Human Rights and Responsible Workplace Practices

Disclosure	Disclosure title	Location in this Roadmap
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Environmental Service and Advocacy; 5.2 Corporate Social Responsibility
GRI 414: Supplier Social Assessment 2016		
414-2	Negative social impacts in the supply chain and actions taken	5.3 Sustainable Supply Chain & Value Chain Management
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	5.3 Consumer Health & Safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	5.3 Consumer Health & Safety
GRI 417: Marketing and Labeling 2016		
417-3	Incidents of non-compliance concerning marketing communications	5.3 Anti-Competitive Practices
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.2 Human Rights and Responsible Workplace Practices; 5.3 Information Management

Covered SDGs

The ESG priorities in this Roadmap contribute to the following United Nations Sustainable Development Goals (SDGs). The linkage is based on the KPIs and targets set out in Section 5.

SDG	Goal	Related ESG topics in this Roadmap	KPIs
	**Good Health and Well-being**	Occupational health and safety; air quality; consumer health and safety	Lost time injury frequency, work-related incidents, SOx / NOx / particulate levels, product-use complaints
	**Quality Education**	Employee training, career development and awareness programmes	Training hours per employee, workforce trained on environmental issues and human rights
	**Gender Equality**	Gender balance, equal opportunity and equal pay	Gender balance at worker, executive and manager level; gender pay gap
	**Clean Water and Sanitation**	Water stewardship, wastewater treatment, drinking water quality	Water consumption and intensity, water recycled, rainwater harvested, TSS / COD / BOD
	**Affordable and Clean Energy**	Energy efficiency and renewable energy adoption	Renewable share of total energy, energy intensity
	**Decent Work and Economic Growth**	Fair employment, wages, labour and human rights, workplace safety	Child and forced labour, living wage coverage, local hiring, attrition
	**Reduced Inequalities**	Inclusive hiring and equal opportunity	Hiring of people with disability and of vulnerable / marginalized people

	**Responsible Consumption and Production**	Waste management, resource efficiency, sustainable sourcing, product end of life, supply chain	Waste recycled, recycled input material, sustainable sourcing, supplier ESG evaluation
	**Climate Action**	Climate change and GHG emissions management	Scope 1, 2 and 3 emissions, GHG emission intensity
	**Life on Land**	Biodiversity and ecosystem management	Native species supported, biodiversity training and awareness
	**Peace, Justice and Strong Institutions**	Anti-corruption, business ethics, anti-competitive practices, information security	Corruption complaints, whistleblower reports, data breach incidents
	**Partnerships for the Goals**	Stakeholder dialogue, CSR and environmental advocacy	Customer participation in sustainability sessions, CSR spend, advocacy events

Abbreviations and Notes

Abbreviations and units used in this Roadmap are explained below.

Abbreviation	Meaning
ESG	Environmental, Social and Governance
GRI	Global Reporting Initiative
SDG	Sustainable Development Goal
KPI	Key Performance Indicator
FY	Financial Year
GHG	Greenhouse Gas
tCO2eq	Tonnes of carbon dioxide equivalent
KWH	Kilowatt-hour
LTI	Lost Time Injury
EHS	Environment, Health and Safety
CSR	Corporate Social Responsibility
HR	Human Resources
TSS / COD / BOD	Total Suspended Solids / Chemical Oxygen Demand / Biological Oxygen Demand
SOx / NOx	Sulphur oxides / Nitrogen oxides
PM10 / PM2.5	Particulate matter with diameter up to 10 / 2.5 micrometres
dB (A) Leq	A-weighted equivalent continuous sound level in decibels
ISO	International Organization for Standardization
SA8000	Social Accountability 8000 standard
IS 3646	Indian Standard for interior illumination (Part III)