



**USHA YARNS LTD<sup>TM</sup>**

Recycle To Perfection - Align With Nature

# SUSTAINABILITY REPORT 2025

ENVIRONMENTAL | SOCIAL | GOVERNANCE

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# About The Report

The Usha Yarns Sustainability Report 2025 covers the reporting period from April 2023 to March 2025, reflecting our biennial commitment to transparency and accountability. This report outlines our approach to managing key aspects of our operations—social, economic, environmental, and governance—and highlights the initiatives and progress made across these pillars.

As an Environmental, Social, and Governance (ESG) disclosure, the report provides a forward-looking view into the company's long-term sustainability. It serves as a strategic tool for anticipating future challenges and opportunities, offering stakeholders a meaningful perspective on our direction and resilience.

This comprehensive overview captures Usha Yarns' ESG performance, offering a clear lens into the values driving our business. It demonstrates our commitment to responsible practices, continuous improvement, and timely action toward building a more sustainable and impactful organization.



# Our Certification





# Our Journey



**2015**  
Drafted Policies under Sustainability initiatives.

**2016**  
Certified by GRS for 100% Recycled Contents.

**2018**  
Received Other Certificates like IGBC Green Building, ISO14001, OCS, RCS.

**2020**  
Installed 1st Solar Power Plant at our second facility to generate 350 KW solar energy.

**2020**  
During COVID our CSR Initiatives double with more funds disbursed to support local medical facilities.

**2020**  
Started Circularity Partnership with Brands and Garment Mills to take back waste

**2021**  
Started Energy Audit & Carbon Footprint Accounting.

**2021**  
Featured traceability in recycled materials, first company in India to get OEKO-TEX for recycled materials. Certified to ISO45001 for Health and Safety, and Intertek Green Leaf for Chemical Compliance.

**2022**  
Completed LCA of our Materials at Higg MSI to measure our material environmental impact.

**2022**  
Installed 2nd Solar Project at our third facility to cross 700 KW solar power.

**2022**  
Started using Post consumer waste denim waste with pre consumer cotton.

**2022**  
Made our First Sustainability Report Public.

**2022**  
Signed SBTi commitments for carbon reduction.

**2023**  
Blended recycled viscose with recycled cotton to make cellulosic mono materials to feature recyclability, biodegradability.

**2023**  
Participated Global Materials Bench Mark Survey by Textile Exchange.

**2023**  
Became Verified Facility of Higg FEM & FSLM.

**2024**  
Launched new sustainable blends under the Pune material brand.

**2024**  
Expanded operations with a fourth facility, increasing total production capacity to 50 MT per day.

**2024**  
Achieved recognition through strategic collaborations with global textile technology leaders, becoming the first to get Trützschler's Truecycled, Rieter's COM4, and also awarded Saurer's Balleo titles.

**2025**  
Reinforced our sustainability commitments by achieving new certifications, including BCI and CHEM-ST.

# Responsible Business



At Usha Yarns, we believe that true progress comes from aligning business success with environmental and social responsibility. Sustainability is not a separate initiative—it's woven into the very fabric of how we operate and make decisions.

We are proud to reaffirm our commitment to the Ten Principles of the United Nations Global Compact, covering human rights, labour, the environment, and anti-corruption. Through this statement, we pledge to integrate these principles into our strategy, culture, and daily operations. We also actively participate in collaborative initiatives that support the broader development objectives of the United Nations, with a strong focus on the Sustainable Development Goals (SDGs).

Our sustainability strategy is firmly aligned with the 17 UN SDGs, which serve as a guiding framework for our annual planning and long-term actions.



# Leadership Message



At Usha Yarns, we believe that sustainable practices and business success go hand in hand. Our commitment to recycling textile waste and building a circular industrial model is central to our mission of enabling a greener, more resilient future. In light of the growing climate crisis and ongoing economic uncertainties, these efforts are more critical than ever.

This Sustainability Update captures the steps we've taken over the past two year to deepen our environmental and social responsibility. It reflects not only our achievements but also the challenges we've faced along the way—offering a transparent view of our progress and a clear roadmap for what lies ahead.

We remain driven by the belief that what's good for the planet is also good for business. By promoting closed-loop solutions and sustainable innovation, we aim to shape an industry that thrives in harmony with nature.

***"We believe that aligning with the needs of the ecosystem strengthens our business. Advancing textile recycling and circular systems is vital for building a sustainable future and a more responsible textile value chain."***

***— Anurag Gupta, Managing Director, Usha Yarns Limited***

As you read through this report, we hope it offers insight into the meaningful impact of our work. Our journey has been one of learning, growth, and determination—and we are more committed than ever to accelerating our sustainability efforts in the years ahead.



# Company Overview



Founded in 1995, **Usha Yarns** has established itself as a leader in the research, development, and manufacturing of recycled textiles. With a strong legacy in circular innovation, we operate with one of the most comprehensive portfolios of industry certifications, including **GRS, RCS, OCS, BCI, IGBC, ISO 9001, ISO 14001, ISO 45001, OEKO-TEX, Higg FEM, Higg FSLM, SLCP, SBTi, Intertek Green Leaf**, and **CHEM-ST**. These certifications reflect our commitment to responsible products, processes, and practices.

Our production facilities are located near **Chandigarh**, spanning **28 acres** and comprising **four advanced recycling and spinning plants**. These state-of-the-art units are equipped with cutting-edge machinery from global technology leaders like **Rieter, Truetzschler, Oerlikon**, and **Schlafhorst**.

With an annual production capacity of over **18,000 metric tonnes**, we offer a wide range of **GRS-certified recycled yarns** in both **solid** and **mélange** colors—setting high standards for sustainability and quality in the textile industry.





# Introducing Puneh

We are proud to introduce our brand 'Puneh', an extension of our long-standing commitment to sustainable innovation under the Usha Yarns legacy. Since 1995, Usha Yarns has been at the forefront of textile material recycling, consistently setting industry benchmarks for quality and sustainability.

Our expertise lies in the production of high-quality recycled yarns, developed with a strong focus on circularity. Every product undergoes rigorous quality assurance to meet international standards and ensure customer satisfaction. As a rising brand in the circular textile space, Puneh stands out for its unique attributes—recycled content, large lot sizes, full traceability, color consistency, and versatile applications across both hosiery and woven sectors.

Our extensive portfolio includes circular yarns made from recycled cotton, polyester, and viscose fibers, offered in over 120 solid and mélange shades, catering to the diverse needs of the knitting and weaving industries.

Guided by visionary leadership and a professionally driven, long-term commitment to sustainability, we recognize the vital role of post-industrial garment waste in shaping a recycled textile industry—one that promotes a healthier planet and fosters a more responsible business ecosystem by offering a compelling alternative to virgin textiles.

At Usha Yarns, we are committed to reshaping the future of textiles, embedding sustainability into every facet of our operations and championing a circular model that harmonizes with nature.



# Key Highlights

**46.3%**  
**CSR**

CSR budget increased by 46.3% in year 2024 compared to previous reporting year



**40%**  
**Production**

Increased by 40% as compared to previous year



**16.28%**  
**Turnover**

Increased by 16.28% as compared to previous year



**0**  
**Fatality**

Zero Fatality in 24-25



**19.73%**  
**Recycled Materials**

Recycled Cotton Increased by 19.73%



# Key Highlights

**19.1%**  
**Recycled Materials**  
Recycled Polyester Increased by 19.1%



**27.14%**  
**Re-Energy**  
Solar Energy Generation increased by 27.14%  
as compared to last reporting year 2023.



**9.3%**  
**Training**  
Total Training Man Hours in 2024-25 increased  
by 9.3% as compared to previous year.



**172.8%**  
**Rainwater**  
Increased by 172.8%



**268%**  
**Recycle Water**  
Increased by 268%

# Recognition



A standout moment occurred when the Managing Director of Usha Yarns was tasked by the ministry of textiles to present the case for textile recycling to Honourable **Prime Minister Shri Narendra Modi ji**.



1st Runner-Up Award in the IDH Best Alternative Materials Use category at the **CITI Sustainability Awards 2024-25**



Recognized by **Saurer** for their Contribution to the Development of Rotor Spinning Technology for Recycled Yarns



Achieves another Milestone as First **Com4 recycling-Rotor** Licensee of Rieter





# Materiality

## Assessment 2025

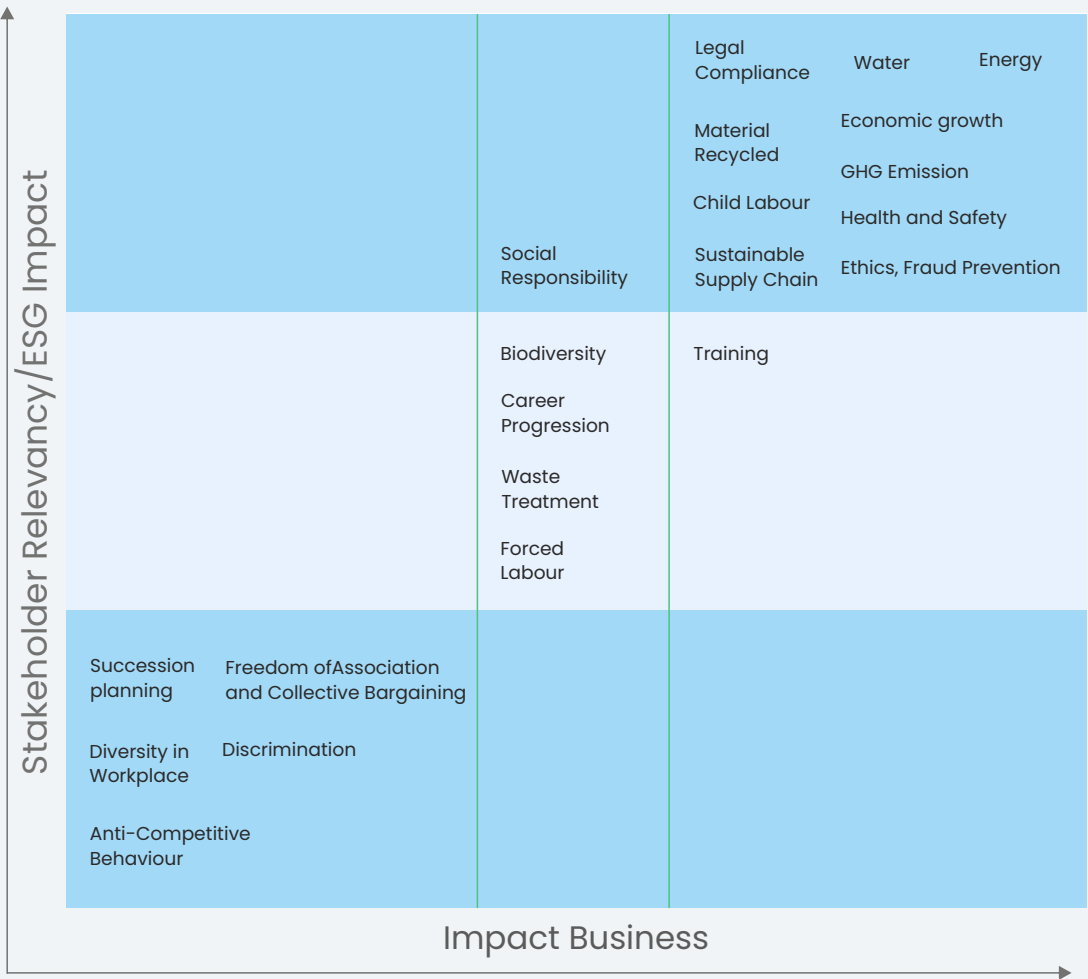
### Mapping Key Sustainability Areas

Usha Yarns' materiality assessment for 2025 was conducted following in-depth discussions during a series of meetings with the management team. The process involved a comprehensive survey and interviews based on a defined set of material topics. These topics were evaluated and prioritized based on their relevance and potential impact, considering insights from both internal business objectives and external stakeholder expectations.

Responses were categorized into three levels of significance—moderate, high, and very high—and these rankings were used to develop a visual materiality matrix illustrating the outcome of the assessment.

Conducting this assessment is a vital aspect of our sustainability reporting. It helps identify and highlight key areas that reflect the economic, environmental, and social impacts of our operations, as well as factors that influence stakeholder decisions. We acknowledge that not all topics hold equal weight, and our reporting focus is aligned with the relative importance of each material issue.

Chart 1 – Materiality Matrix





# Our Commitment to a Circular Economy

At Usha Yarns, we recognize our responsibility to our employees, customers, communities, and all stakeholders. As part of this commitment, we've undertaken a range of corporate social responsibility initiatives aimed at enhancing community well-being and promoting long-term sustainability.

Our contribution to society extends beyond delivering eco-friendly products. We are actively engaged in global efforts to reduce carbon emissions, conserve natural resources, and tackle the challenge of textile waste. By playing a leading role in closing the loop within the textile value chain, we are fostering a traceable and inclusive circular economy.






In response to the rising global demand for apparel, we strongly believe that circularity offers the only viable path forward. It enables us to meet industry needs while respecting the planet's finite resources. Our vision for a circular economy is rooted in building a future where sustainable business practices and environmental stewardship go hand in hand.

Through responsible product design, waste recycling, safe and healthy work environments, and efficient use of water, energy, and chemicals, we are committed to reducing our environmental footprint. These actions form the foundation of a more resilient, sustainable, and conscious business model—one that delivers value for all.





# Governance

Indicators	Corresponding SDGs
Governance Structure	
Compliance With Laws and Regulations	
Inclusive Growth	
Prevention of Corruption and Bribery	
Sustainable Supply Chain	

# Governance Structure



At Usha Yarns, strong corporate governance forms the backbone of our commitment to ethical business practices and sustainable development. Our governance framework is designed to uphold transparency, accountability, and stakeholder trust at every level of the organization.

The Board of Directors is composed of a diverse group of professionals, including executive directors, non-executive directors, independent directors, and a Managing Director. The Managing Director holds key decision-making authority and is directly responsible for overseeing the company's sustainability initiatives and managing their associated impacts.

We are guided by a comprehensive Code of Ethics that applies to all employees, promoting integrity and responsible conduct across the organization.

This code ensures that any potential conflicts of interest are disclosed and addressed appropriately, reinforcing our commitment to operating in the best interests of our clients, employees, and stakeholders.

To strengthen accountability and transparency, Usha Yarns has established a grievance mechanism that enables stakeholders to raise concerns or dissatisfaction regarding company operations. In addition, a Whistleblower Policy is in place to facilitate the confidential reporting of unethical, illegal, or dishonest behaviour without fear of retaliation. Reports made in good faith are taken seriously and are subject to thorough, impartial investigation.

Our corporate governance principles—including integrity, fairness, equity, transparency, and accountability—are deeply embedded in our operational policies, procedures, and contracts.

These principles also guide our day-to-day decision-making and long-term strategic planning.

Stakeholder engagement is a key component of our governance approach. We maintain open and inclusive communication with our stakeholders—including customers, employees, and suppliers—through accessible channels such as email, meetings, and our official website. We also support collective bargaining rights, ensuring no restrictions on employees' ability to voice concerns or negotiate terms collaboratively.

At Usha Yarns, we believe that good governance is not only a pillar of business excellence but also a catalyst for meaningful and lasting sustainability.





# Commitment to Legal and Regulatory Adherence



At Usha Yarns, compliance is a cornerstone of our corporate governance and sustainability framework. We are fully committed to conducting our business in strict accordance with all applicable laws, regulations, and recognized industry standards.

Our Legal Compliance Policy ensures that we identify, monitor, and fulfill all relevant legal obligations across key domains, including environmental protection, health and safety, information security, and corporate business practices. This policy is consistently reviewed and updated to reflect changes in the regulatory landscape.

Usha Yarns Limited, along with its subsidiaries, operates in alignment with critical legal frameworks such as:

The Companies Act, Income Tax Act, Environmental and Pollution Control Acts

- Factories Act
- Information Technology Act
- Labour Laws, ESI, PF, and other statutory regulations

We have well-defined internal procedures and policies in place to ensure compliance at all operational levels. These include regular audits, employee training, and proactive monitoring systems. We also ensure timely submission of all required reports and documentation to relevant regulatory authorities.

# Zero Tolerance: Our Stand Against Bribery and Corruption



At Usha Yarns, we are committed to conducting our business with the highest standards of integrity, transparency, and accountability. Our dedication to ethical practices is embedded in every aspect of our operations and forms a critical foundation of our sustainability strategy.

We operate under a comprehensive Anti-Bribery and Anti-Corruption Policy that applies uniformly to all individuals associated with the company—including directors, senior management, officers, and both permanent and temporary employees. Regardless of role or designation, every employee is expected to adhere strictly to our Code of Ethics, ensuring consistent ethical conduct across all levels of the organization.

To reinforce this commitment, regular training sessions are conducted to equip employees with the knowledge and tools to recognize, prevent, and report instances of bribery and corruption. We foster a culture of zero tolerance towards unethical behavior, aiming to safeguard our reputation and strengthen trust among our customers, suppliers, dealers, and stakeholders.

Our approach goes beyond compliance. We strive to minimize harm to individuals, communities, and the broader society by promoting fair competition, good governance, and lawful business conduct in every market we serve. We actively monitor and evaluate our practices through internal audits, and we are proud to report no cases of bribery or corruption during the reporting period.



In line with the Companies Act, 2013, we have implemented a robust Related Party Transactions Policy that enhances transparency and ensures due diligence in decision-making. This policy supports ongoing corporate governance reforms and is regularly reviewed during our financial audits to ensure alignment with regulatory standards.

At Usha Yarns, we believe that a truly sustainable business is one that is built on ethical principles. By prioritizing the prevention, deterrence, and detection of fraud and corruption, we continue to build a responsible organization that contributes positively to society and the environment.



# Upholding Fair Competition

At Usha Yarns, we are committed to fostering a fair and transparent business environment. We firmly believe that open and equitable competition is fundamental to a healthy marketplace and serves as a driver of innovation, efficiency, and continuous improvement.

This commitment is clearly outlined in our Code of Ethics, which reinforces our pledge to uphold transparency and integrity in all aspects of our operations.

We strictly oppose any form of anti-competitive behavior and ensure that our business practices fully comply with applicable competition laws and regulations.

By embracing fair competition, we strengthen our ability to deliver enhanced value to our customers, encourage responsible market practices, and contribute to the overall growth and credibility of the textile industry. Our approach not only supports long-term business sustainability but also aligns with our broader responsibility to stakeholders and society.



# Empowering Through Growth



The company maintains sufficient financial resources to meet all its obligations and received no financial grants during the current financial year.

Chart 3 – Work Force

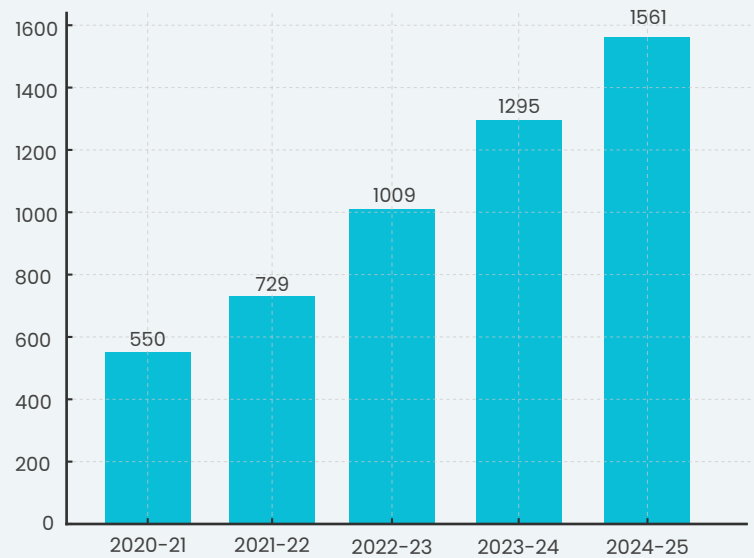
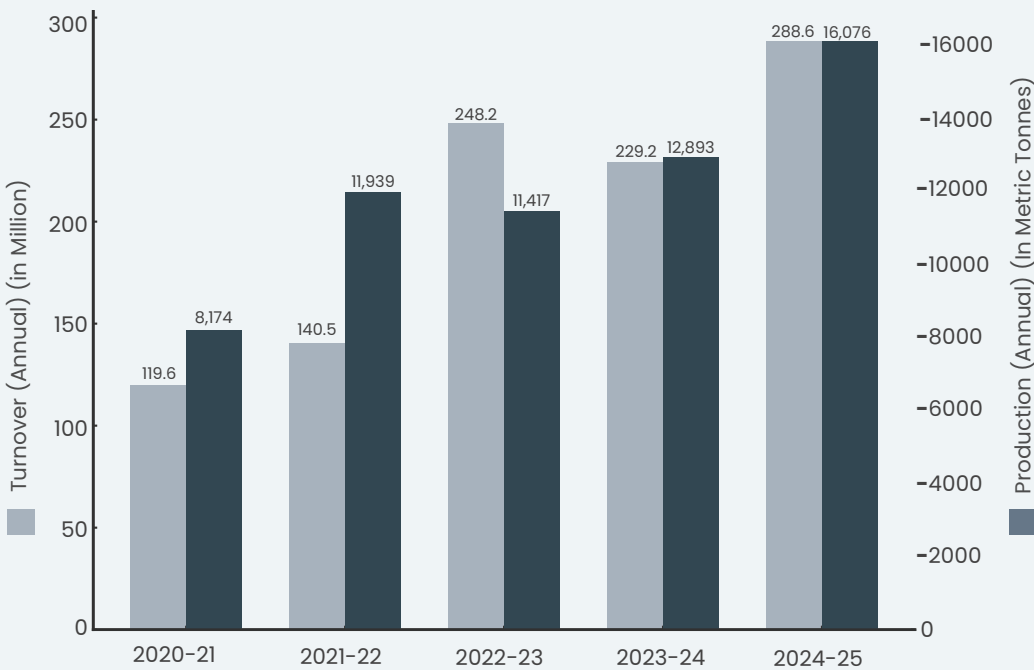


Chart 2 – Economic Growth



The company has grown more than 25% compared to the previous year in terms of revenue growth, and the production volume has increased by 24.7% as compared to the previous year. This indicates that the company is focusing more on scaling up with expansion and new product developments.



# Responsible Sourcing

At Usha Yarns, building a sustainable and ethical supply chain is fundamental to our mission of responsible manufacturing. We are committed to embedding human rights, environmental stewardship, and ethical business practices across every tier of our value chain.

To ensure these principles are upheld, we have established a Supplier Code of Conduct that applies to all individuals associated with our suppliers—including employees, officers, and directors. This Code mandates full compliance with environmental regulations and the implementation of rigorous safeguards to protect human rights, eliminate child and forced labour, and reduce environmental impact.

We conduct regular monitoring and assessments of our suppliers to verify alignment with these standards.

Beyond compliance, we actively encourage our partners to upgrade their systems and practices to internationally recognized certifications—advancing traceability, transparency, and accountability across the textile supply chain.

Our Supplier Code also addresses broader aspects of responsible business, including anti-corruption, regulatory compliance, fair competition, anti-money laundering practices, and proper accounting standards. We expect all suppliers to uphold the highest levels of professionalism, honesty, and integrity. By fostering a network of ethically aligned partners, Usha Yarns is helping to create a cleaner, more transparent, and reliable textile ecosystem, aligned with global sustainability goals and our vision of a circular and responsible future.



# Environment

## Indicators

## Corresponding SDGs

Protecting the Environment



Energy Management



Energy Efficiency



Carbon Emission



Material Management



Water Management



Waste Treatment



Saving Biodiversity





# Environmental Stewardship



At Usha Yarns, environmental protection is at the heart of our sustainability vision. Our efforts go far beyond offering eco-friendly products—we are deeply committed to contributing to global sustainability by reducing our carbon footprint, conserving natural resources, and closing the loop in the textile value chain through effective waste repurposing.

We focus on creating and promoting genuinely recycled textiles that align with the growing demand from conscious brands seeking sustainable material solutions. By adopting a holistic and responsible approach, we have integrated zero-discharge systems, closed-loop manufacturing, and renewable energy alternatives into our operations to minimize environmental impact at every stage.

We view the environment as a nurturing force, akin to a mother, and consider it our moral duty to protect and preserve it. In a resource-intensive industry like textiles, we prioritise water conservation and promote sustainable usage through efficient processes and technologies. Our energy conservation policies focus on optimizing production processes to reduce energy consumption without compromising quality.

Equally important is our focus on the safe and environmentally sound disposal of industrial waste. Every step in our production process is designed with responsibility, aiming to reduce ecological harm and promote long-term environmental stewardship.

***Through these measures, Usha Yarns continues to build a future where environmental care and industrial innovation coexist—ensuring that our growth is in harmony with the planet.***



# Energy Management



At Usha Yarns, we understand that efficient energy management is fundamental to sustainable growth and environmental responsibility. Energy consumption directly impacts both our operational costs and our environmental footprint. As a manufacturing company, our energy use primarily stems from production machinery, lighting, air conditioning, water pumps, and compressors.

To address this, we have implemented a comprehensive **Energy Efficiency Policy** focused on optimizing the use of infrastructure, equipment, and processes. This policy guides our efforts across all operational areas to reduce energy intensity and improve performance.

We are committed to using energy in the most efficient and effective manner as part of our daily operations. Our ongoing conservation initiatives include:

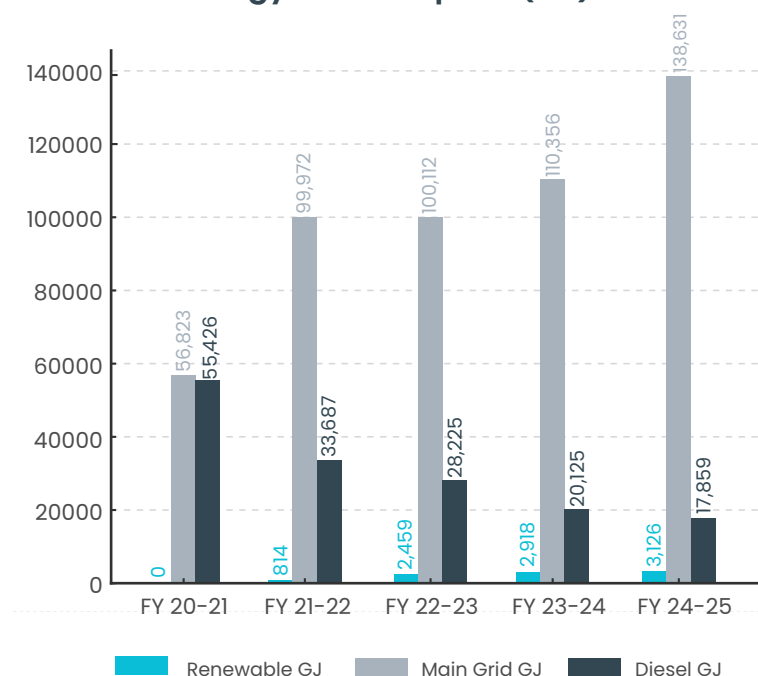
- Replacing conventional lighting with **energy-efficient LED systems**

- **Optimizing air conditioning temperatures** for minimal energy use
- **Sealing air leakages** in compressed air systems to prevent energy loss
- Maximizing **natural daylight** in workspaces
- Deploying **energy-efficient machinery and appliances**

In parallel, we foster a culture of awareness among employees by encouraging simple, sustainable actions such as **carpooling, walking, and switching off unused appliances.**



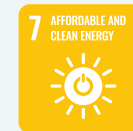
Chart 4 - Energy Consumption (GJ)



**We have increased our renewable source of energy (solar power) to more than 7% and diesel consumption reduced by 11%**



# Energy Optimization



As a manufacturer of recycled materials operating within **Tier 3 of the textile supply chain**, Usha Yarns acknowledges the energy-intensive nature of its processes. From fiber recovery to yarn spinning, each stage demands significant power input—making energy efficiency a critical focus of our sustainability strategy.

We are committed to optimizing energy use across our operations by embracing **technological advancements, upgrading machinery, and integrating energy-efficient solutions** throughout our production facilities. By systematically replacing older equipment with modern, high-efficiency alternatives, we have not only enhanced operational productivity but also significantly reduced energy consumption.

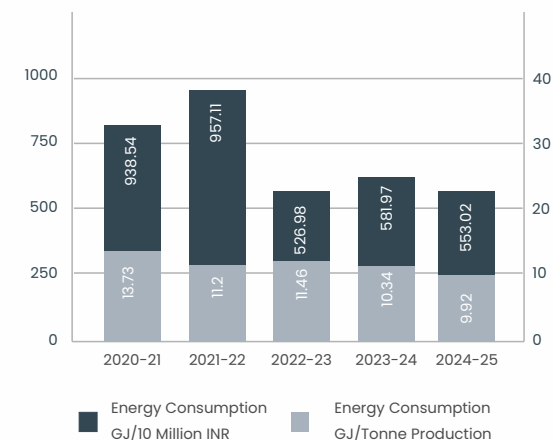
Our ongoing efforts to improve machine efficiency are supported by continuous monitoring and investment in cutting-edge technology from global leaders in textile machinery. These improvements contribute to both environmental conservation and cost



efficiency, reinforcing our role as a responsible player in the circular textile economy.

**Over the past 5 years, we have been able to reduce energy per 10 Million INR turnover by over 41%, and energy per tonne production by 27.6%.**

**Chart 5 - Energy Intensity**



Energy efficiency at Usha Yarns is not viewed as a one-time goal but as an evolving process—integral to our broader mission of reducing our environmental footprint and building a more sustainable, resource-conscious future.

# GHG Reduction

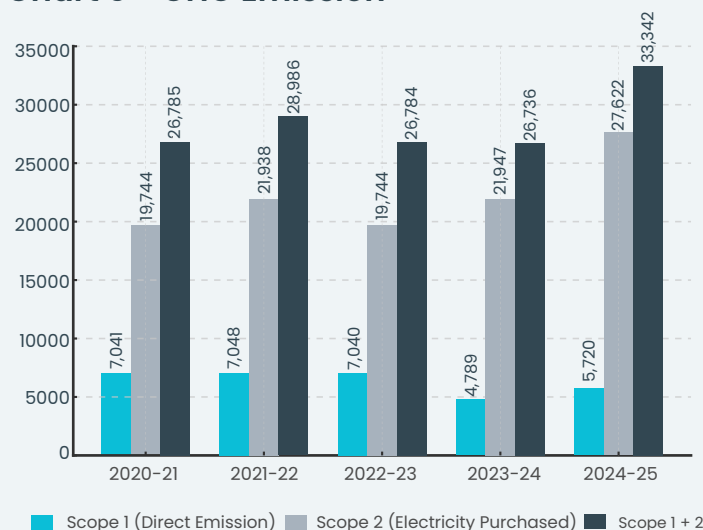


The world stands at a pivotal moment in the fight against climate change, with urgent calls for bold action to reduce greenhouse gas emissions. At Usha Yarns, we recognize our responsibility and are committed to being part of the global solution by driving meaningful carbon reduction efforts across our operations and value chain.

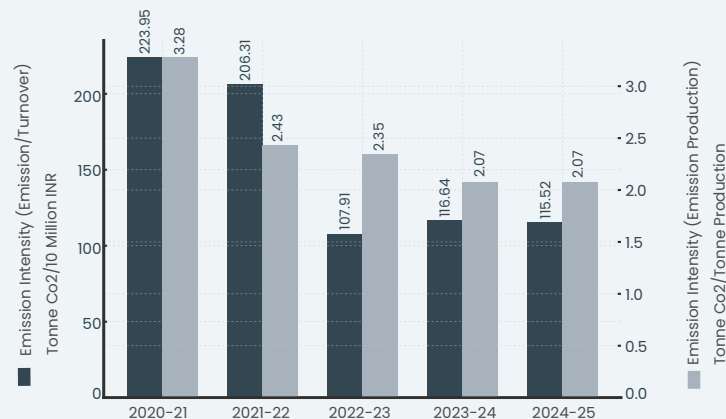
As part of this commitment, we are actively implementing Greenhouse Gas (GHG) accounting in alignment with international best practices. Our emissions inventory covers Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy), and Scope 3 (indirect emissions from our supply chain and other external activities). This comprehensive approach ensures transparency and enables us to identify key areas for targeted reductions.

We have aligned our climate action strategy with the Science Based Targets initiative (SBTi), using its guidelines to establish our emissions baseline and define

**Chart 6 – GHG Emission**



**Chart 7 A & B – GHG Emission Intensity**



reduction goals. In support of the 1.5°C global warming limit, we are working toward achieving a carbon net zero by 2050 and contributing to the near-term objective of 42% emissions reduction by 2030.

Through these efforts, Usha Yarns aims to foster a low-carbon, resilient textile industry, leading by example and collaborating with partners to create a climate-conscious value chain. Our carbon reduction journey is not just about compliance—it's a core element of our mission to build a sustainable future for people and the planet.

**Our total GHG emissions (Scope 1 + 2) experienced a 24% increased due to expansion. While, the intensity of GHG emissions in CO2 per tonne of yarn decreased by 48.41%, and the intensity in CO2 per crore of revenue dropped by 36.7% in 2025 compared to the year 2021.**



# Our Responsible Material Approach

At Usha Yarns, material management responsibility lies at the core of our sustainability strategy. We are committed to transforming textile waste into high-quality recycled fibers and yarns, promoting circularity while minimizing environmental impact.

Our recycled fibers are produced entirely from 100% pre- and post-consumer textile waste, representing a truly circular solution in material sourcing. This approach not only diverts waste from landfills but also significantly reduces the environmental footprint associated with virgin fiber production.

We further validate our impact through data-driven tools. By utilizing the Higg Material Sustainability Index (MSI), we conducted a comprehensive Life Cycle Assessment (LCA) of our recycled fibers.

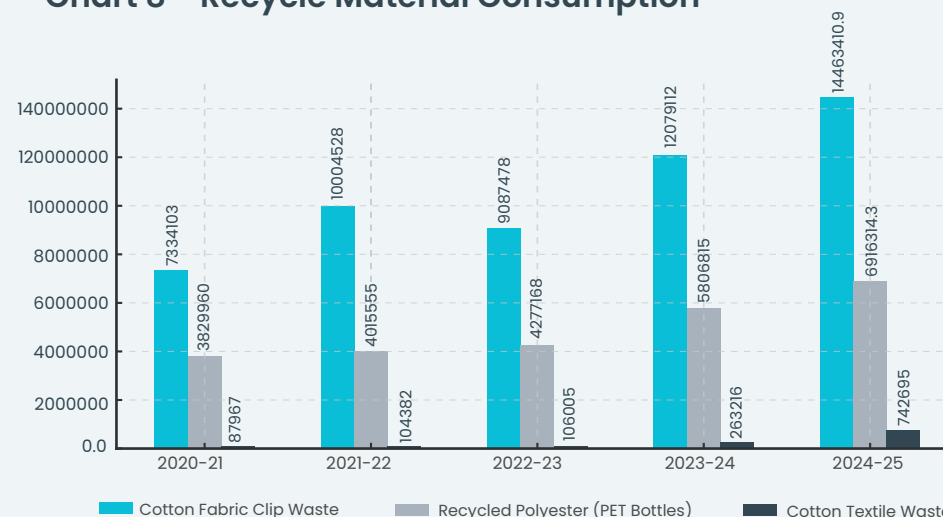
As a result, Usha Recycled Fibre has been officially included in the Higg Index materials library, allowing global brands to benchmark and compare its performance against other textile materials.

- Greenhouse Gas (GHG) emissions
- Water usage
- Eutrophication potential
- Fossil fuel consumption
- Chemical impact

By adopting a circular and transparent material management approach, Usha Yarns empowers the textile industry to make more responsible choices—supporting both environmental stewardship and sustainable growth.

***The Recycled Cotton Waste Consumption increased by 59% and Recycled Polyester fiber intake increased by 61% as compared to last reporting year 2023.***

Chart 8 – Recycle Material Consumption



## LCA DATA

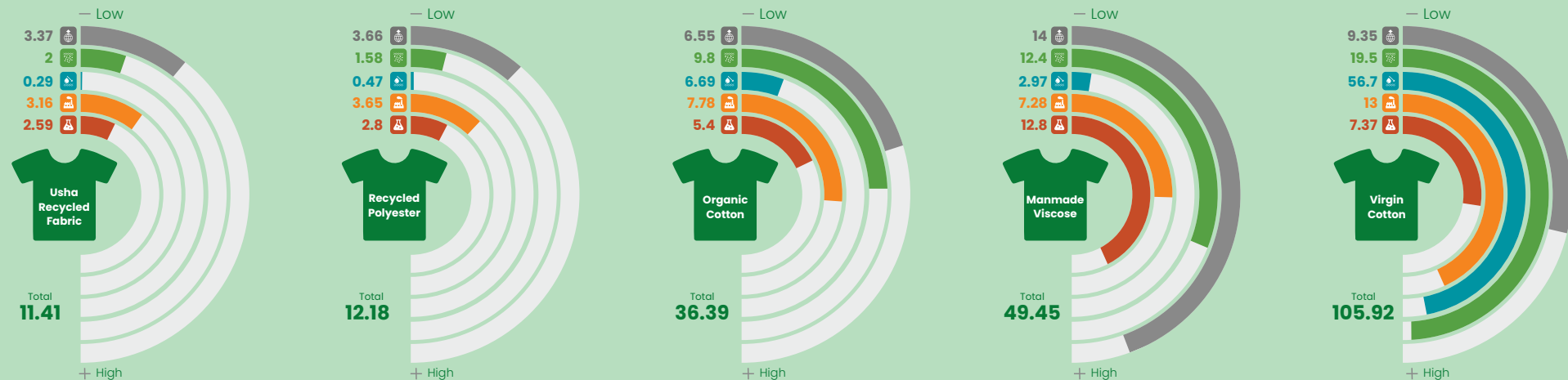
# Material Impact

Usha recycled fibers are truly circular as they are made from 100% waste which adds minimal environmental footprint to any garment.



\* Higg Score of Usha recycled cotton fiber estimated for 1 kilogram.

## Sustainable Material Impact Meter



We happily declare that the overall Higg impact score of 1 kilogram coloured knitted fabric is 11.41 for garments having Usha recycled yarns, is among the lowest as compared to other textile materials listed on the Higg Index, as it doesn't need additional dyes or colorants. This score is specifically estimated for Usha Yarns raw material and spinning process (rotor, 250 DTEX-225 denier-24/1 Ne-40 Nm) while keeping other parameters standard at Higg MSI product module.



## LCA DATA

# Material Impact



## Savings with Fabrics Made with Usha Yarns



6.74 KgCO<sub>2</sub>  
Global Warming



74.38M<sup>3</sup>  
Water Scarcity



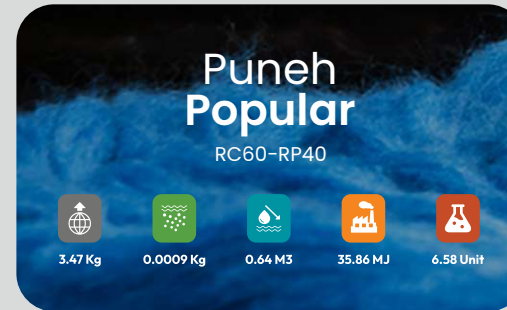
0.011 KgPO<sub>4</sub>  
Eutrophication



14.63 Units  
Chemistry



122.6 MJ  
Fossil Fuel Depletion



\* Based on impact parameters difference between 60% Recycled Cotton + 40% Recycled Polyester and 60% virgin cotton+40% virgin polyester blends for 1 kilogram knitted fabric

# Water Stewardship



At Usha Yarns, responsible water use is central to our sustainability commitments. We have adopted proactive strategies to reduce our water footprint, eliminate pollution, and maximize the reuse of water within our operations.

A major advancement has been the transition from conventional water-intensive dyeing to a dry dyeing process, completely eliminating the need for water and chemicals in yarn coloring. This innovation not only conserves water but also significantly reduces chemical load and effluent generation.

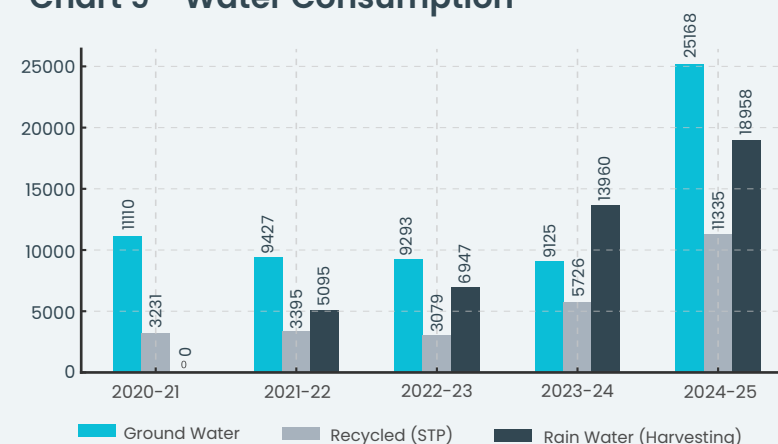
Our focus on water reuse and recycling has yielded strong results.

- Recycled water use increased by 268%,
- Rainwater harvesting improved by 172% compared to the previous reporting year (2023),

- And water intensity per 10 million INR turnover reduced by 6% compared to 2021.



Chart 9 - Water Consumption



Our recycled water use increased by 268% and rain water harvesting increased by 172% as compared to previous reporting year 2023.





# Water Stewardship

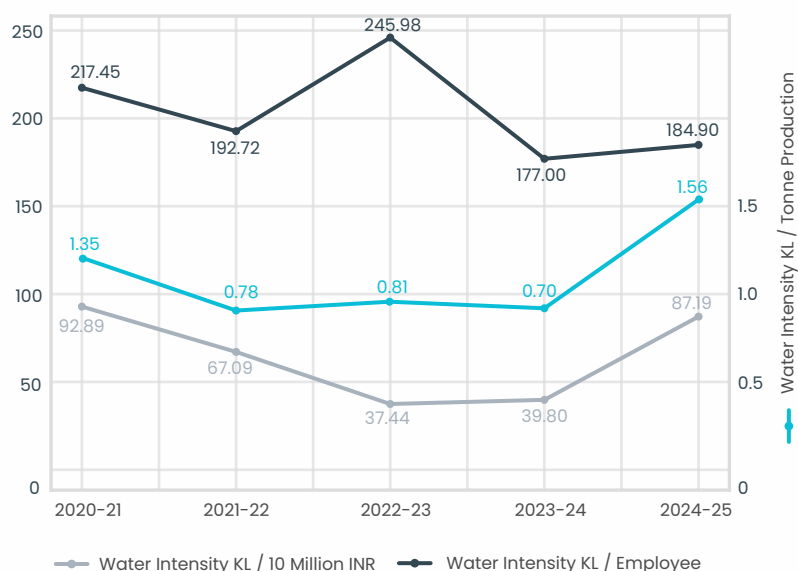


All domestic wastewater is treated through an on-site Sewage Treatment Plant (STP) and reused for gardening and utility purposes, ensuring zero liquid discharge from our core processes. Water-efficient fixtures such as aeration taps have also been installed to reduce fresh water consumption in domestic areas.

To strengthen these efforts, we have implemented a comprehensive Water Management Policy and conduct regular training sessions to build awareness and capacity among our teams. By embedding responsible water use practices across all levels of the organization, we aim to contribute meaningfully to long-term water security and environmental resilience.

At Usha Yarns, we continue to raise the bar in water stewardship—ensuring that our operations not only meet industry standards but also serve as a benchmark for sustainability in the textile sector.

**Chart 10 – Water Intensity**



**Our water intensity per 10 million INR turnover reduced by 6% and per employee reduced by more than 14% as compared to 5 years back in 2021**



# Managing Waste Effectively

At Usha Yarns, effective waste management is a cornerstone of our sustainability strategy. We adhere to a comprehensive waste management policy that ensures the responsible handling, segregation, and disposal of all waste generated across our operations.

Our system classifies waste into three primary categories: production waste, office waste, and e-waste. Within these streams, waste is further categorized as hazardous or non-hazardous, enabling tailored treatment and disposal methods in compliance with legal and environmental standards.

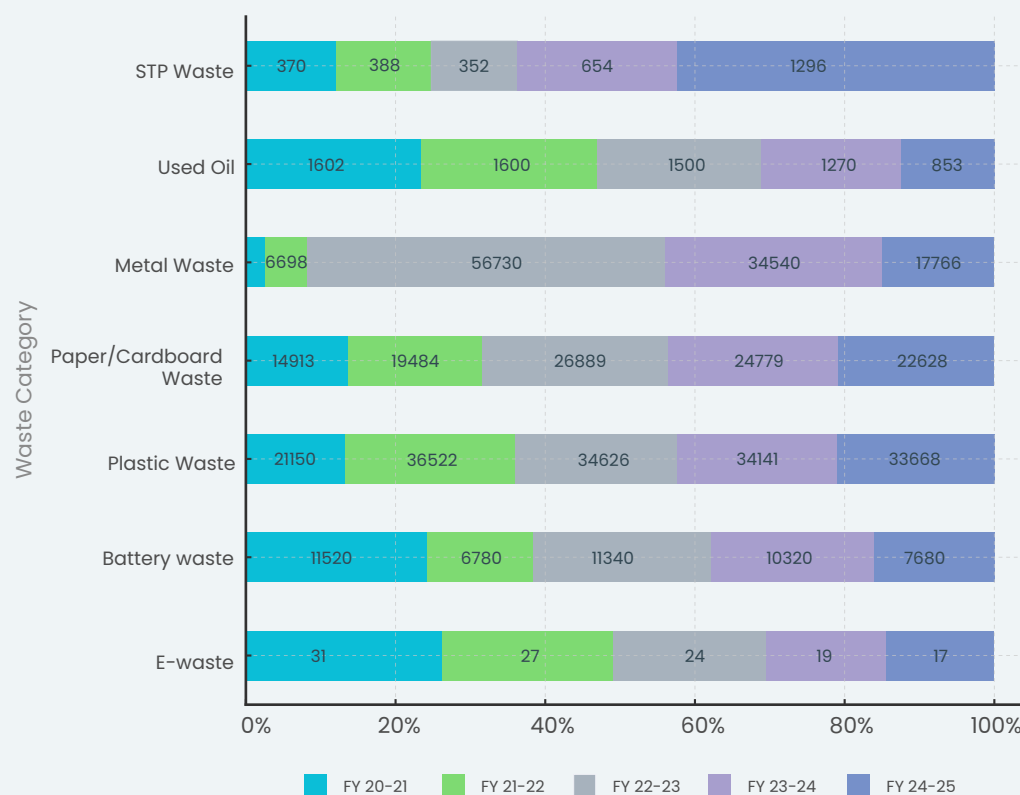
To reduce overall waste generation, we focus on minimising losses at every stage—from raw material usage and packaging to production processes and chemical handling.

As a result of these efforts, we achieved more than 20% reduction in total waste compared to the previous year, primarily due to significant decreases in metal, oil and battery waste.

Key practices in our waste management program include:

- **Segregation and Responsible Disposal:** Waste is carefully sorted, with non-repairable e-waste directed to certified e-waste management facilities, while repairable items are refurbished for extended use.
- **Recycling and Reuse:** Non-hazardous solid wastes such as paper and plastic are reused wherever possible. Office paper waste is sent to nearby recycling units, and non-reusable production waste is sold to tertiary processors for low-impact applications.

Chart 11 – Waste Disposed



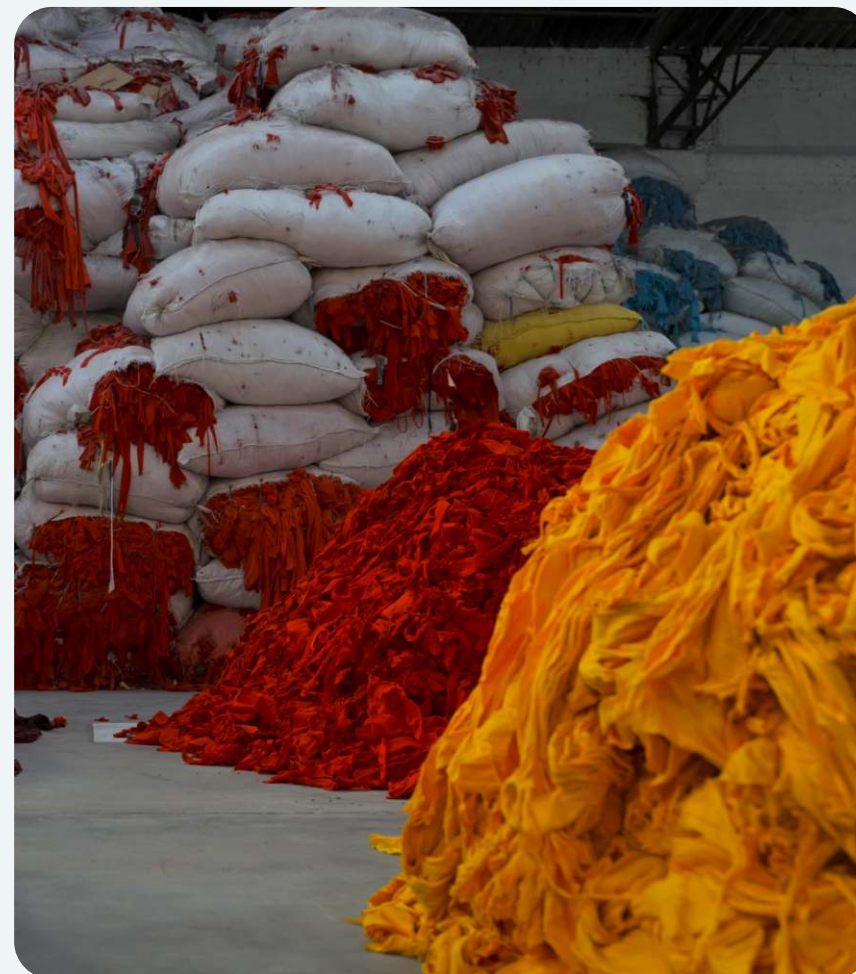


# Managing Waste Effectively

- **Hazardous Waste Handling:** Hazardous items—including used oil, batteries, and e-waste—are managed through authorised agencies to ensure safe and compliant disposal.
- **Training and Awareness:** Operators and staff receive ongoing training on waste reduction techniques, reinforcing a culture of environmental responsibility on the shop floor and in administrative areas.

Importantly, no waste is sent to landfills or incinerated. All waste streams are managed through approved recycling or recovery agencies, ensuring minimal environmental impact and maximum resource recovery.

By embedding waste reduction and responsible disposal into every layer of our operations, Usha Yarns continues to make significant strides toward a circular, low-impact production model.



# Fostering Biodiversity



At Usha Yarns, biodiversity conservation is a key pillar of our sustainability commitment. Our operations are carefully located away from any restricted or ecologically sensitive biodiversity hotspots, ensuring no disruption to native ecosystems. Notably, none of our activities impact any species listed on the **IUCN Red List**.

We are actively engaged in enhancing biodiversity within our premises. Our facility supports over **100 plant species**, all chosen to align with the local climate and regional ecological balance. The use of alien or invasive species is strictly prohibited, and all tree plantation drives under our **CSR initiatives** prioritize indigenous varieties that support native biodiversity.

During the reporting year, we **dedicated an additional 400 square meters of land for afforestation**, planting **1,100 saplings** within our facility. This initiative reinforces our long-term goal of ecological restoration and green space development.

These concerted efforts reflect Usha Yarns' dedication to preserving the environment, promoting local biodiversity, and contributing to a healthier, more balanced ecosystem in the areas where we operate.





# Social

## Indicators

## Corresponding SDGs

Social Inclusiveness



Recruitment & Attrition



Ensuring Health and Well-being



Training and Development



Strategic Talent Succession



Diversity and Ethics



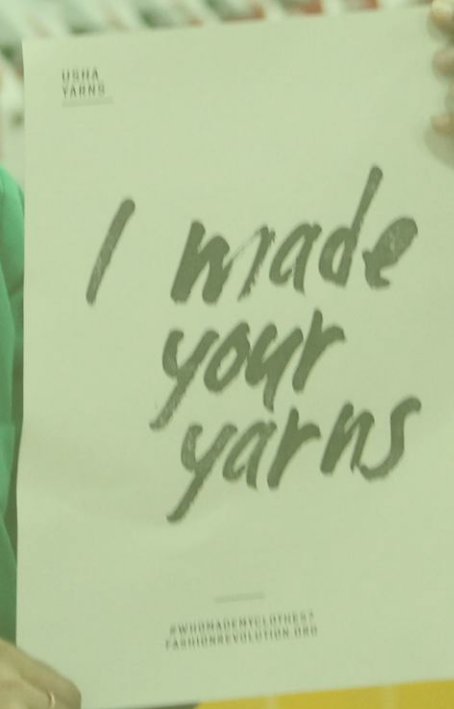
No Child and Forced Labour



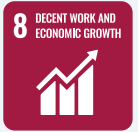
Corporate Social Responsibilities



Freedom of Association and  
Collective Bargaining



# Fostering an Inclusive Workplace



At Usha Yarns Limited, we believe that a truly sustainable business is one that empowers its people. Social inclusiveness is at the heart of our corporate philosophy, rooted in the understanding that our success is inseparable from the wellbeing and strength of our workforce.

We are committed to fostering a diverse, equitable, and inclusive workplace—one that is free from discrimination and harassment. Our policies and practices are designed to ensure that every employee, regardless of background, gender, or role, feels respected, valued, and supported.

Creating a sustainable and ethical working environment means going beyond compliance. We focus on building a culture that promotes mutual respect, celebrates differences, and encourages collaboration.

By cultivating a dynamic and inclusive workplace, we empower our employees to contribute their best ideas and thrive both personally and professionally.

Employee welfare remains a top priority at Usha Yarns. We continuously invest in initiatives that support engagement, inclusion, and professional development. Regular feedback and open dialogue with our teams help us adapt and improve, ensuring we remain responsive to their needs and aspirations.

Our commitment to social inclusiveness reflects our broader goal: to build a workplace that not only supports individual growth but also strengthens our collective impact as a responsible and forward-looking organization.





# Human Capital

## Growth with Stability



As Usha Yarns continues on a path of steady growth, our hiring practices have evolved to support and sustain this momentum.

Younger professionals tend to be more engaged with global issues such as climate change, social equity, and innovation—making them valuable contributors to our sustainability vision.

This demographic trend positions us strongly in our pursuit of becoming a future-focused, responsible organization. The energy, awareness, and adaptability of our young employees support our efforts to align with evolving sustainability goals.

Chart 12 – Hiring By Age

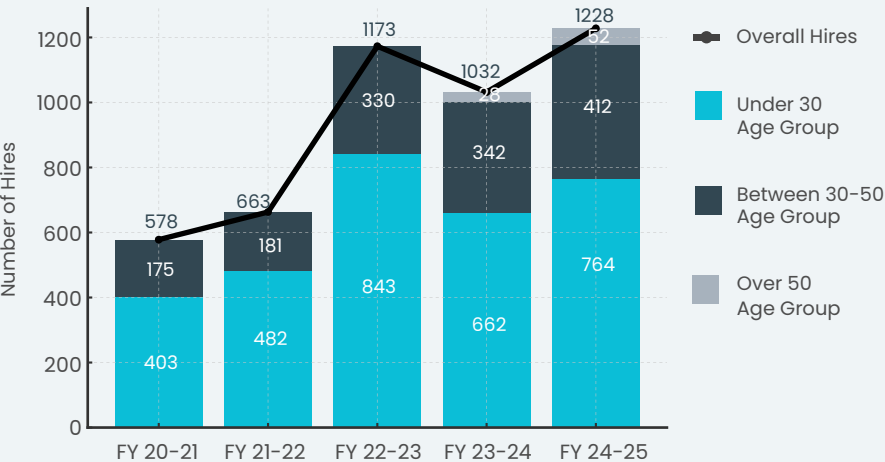
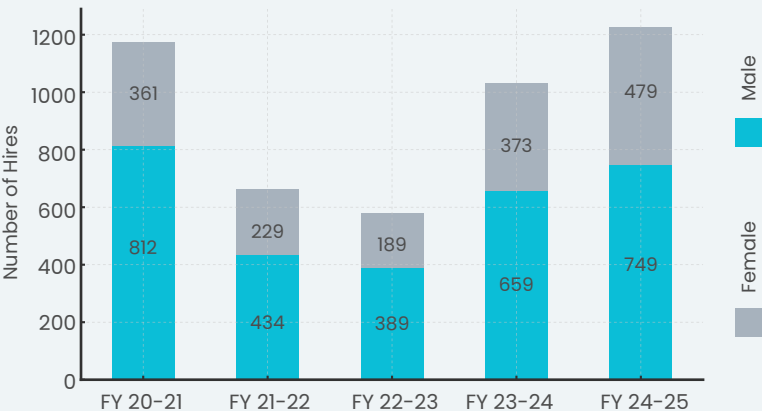


Chart 13 – Hiring By Gender



**In the current reporting year, recruitment has seen a substantial rise, with male hiring increasing by 13.65% and female hiring by 28.41%. Notably, over 62% of our new hires are under the age of 30, reinforcing our belief that a youthful workforce is instrumental in driving long-term sustainability.**



# Human Capital

## Growth with Stability

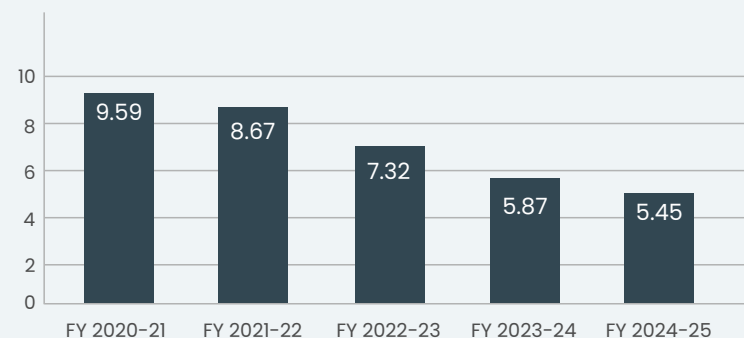


Employee retention remains another area of strength. Since our inception in 1997, we have cultivated a work environment that fosters loyalty and long-term commitment. Many employees have been with us from the beginning, a testament to our supportive culture and values-driven leadership.

Our **employee turnover rate** reflects this commitment to workforce stability, dropping from **7.32% in last reporting year 2023** to just **5.45% in the current year 2025**. This consistent improvement demonstrates our ability to retain talent, maintain institutional knowledge, and reinforce a culture of trust and continuity—key elements of a resilient and sustainable organization.

**In the current year, hiring has expanded in tandem with our growth trajectory. There is a notable 28.41% upswing in female recruitment, surpassing the 13.65% increase in male hires. The majority, exceeding 85.7%, of the new hires fall within the age category of over 50 years.**

Chart 14 – Employee Turnover





# Safeguarding Health and Safety



At Usha Yarns, the health, safety, and overall wellbeing of our employees remain a top priority. Our vision is to achieve zero injuries and incidents across all operations—a goal that drives the implementation of a robust and comprehensive Health and Safety Management Policy throughout our facilities.

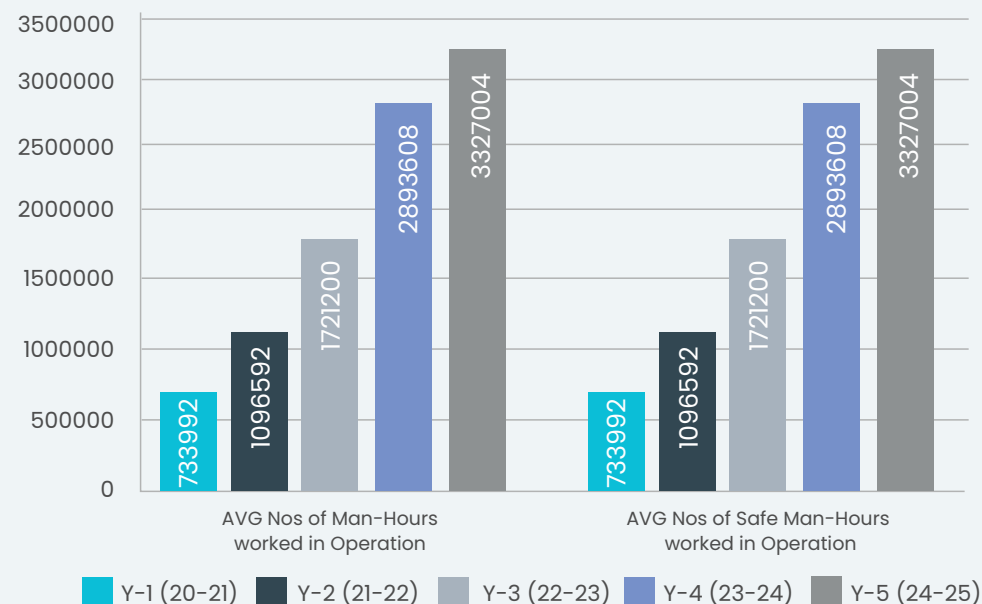
This policy is aligned with all applicable regulatory requirements and is designed to foster a culture of safety through active worker participation in Environment, Health, and Safety (EHS) processes. Safety Committees have been established at each unit to promote dialogue on safety matters and address potential risks collaboratively. Regular training programs are conducted to enhance awareness and prepare employees to respond effectively in emergency situations.

To proactively manage risks, we employ a Hazard Identification and Risk Assessment (HIRA) system and maintain a fully functional fire prevention and protection infrastructure. Compliance checks on pressure vessels, trained first aid responders, and a work permit system for hazardous tasks are all integral to our operational safety approach.

We have also instituted stringent safety protocols, including well-defined emergency response plans and mock drills at all sites to ensure preparedness. Our commitment to occupational safety is reflected in our ISO 45001:2018 certification, demonstrating alignment with international standards. Independent annual safety audits are carried out to evaluate and enhance our performance continuously.



**Chart 15 – Safe Operation Hours**



# Safeguarding Health and Safety



Beyond safety, we invest in the holistic wellbeing of our workforce. This includes access to medical care, on-site health facilities, periodic medical examinations, and support for health-related issues. We also provide accommodation and welfare support, ensuring a secure and comfortable environment for all employees.

During the reporting period of 2024–25, we are proud to report zero fatal incidents and a reduction in the overall recordable incident rate. This positive trend underscores the effectiveness of our enhanced health and safety systems, supported by timely corrective actions and continuous improvements.

At Usha Yarns, we recognize that a healthy, safe, and supported workforce is the foundation of sustainable growth—and we remain steadfast in our efforts to protect and uplift the people behind our purpose.

Table No – 1

INCIDENT/INJURY RATES					
	Y1 (2022-23)	Y2 (2022-23)	Y3 (2022-23)	Y4 (2023-24)	Y5 (2024-25)
Average Number. of Mandays Worked – Operations	91749	137074	215150	361701	415875.5
Average Number. of Man-Hours Worked – Operations	733992	1096592	1721200	2893608	3327004
Average Number. of Safe Man-Hours Worked – Operations	733992	1096592	1721200	2893608	3327004
Average Man Hours Lost – Operations	NIL	NIL	NIL	NIL	NIL
Cumulative Man-Hours Worked (Operations + Projects)	733992	1096592	1721200	2893608	3327004
Medical Treatment Cases	1	1	2	1	1
Occupational Illness Cases	0	0	0	0	0
First Aid cases	18	12	15	16	11
Near Miss cases	0	0	0	0	0
Electrical incident	0	0	1	0	0
Fire incident	4	2	3	0	0
Stress related	0	0	0	0	0
Number of fatalities as a result of work-related injury	0	1	0	0	0
Employee DART Rate	0	4.36	0	1.18	0.72
Contractor DART Rate	0	0	0	0	0
Employee and Contractor DART Rate	0	4.36	0	1.18	0.72
<b>Total Employee Recordable Incident Rate (TRIR)</b>	<b>19</b>	<b>2.37</b>	<b>1.98</b>	<b>1.18</b>	<b>0.72</b>



# Training and Development



At Usha Yarns, employee training and development form a key pillar of our human development strategy. We view our workforce as one of our most valuable assets, and we are deeply committed to nurturing a skilled, empowered, and future-ready team. Investing in people is not just responsibility—it is a business imperative.

We believe that building a culture of continuous learning is essential for long-term growth. To achieve this, we have focused on creating a robust and inclusive learning ecosystem that encourages knowledge-sharing, professional growth, and personal development across all levels of the organization.

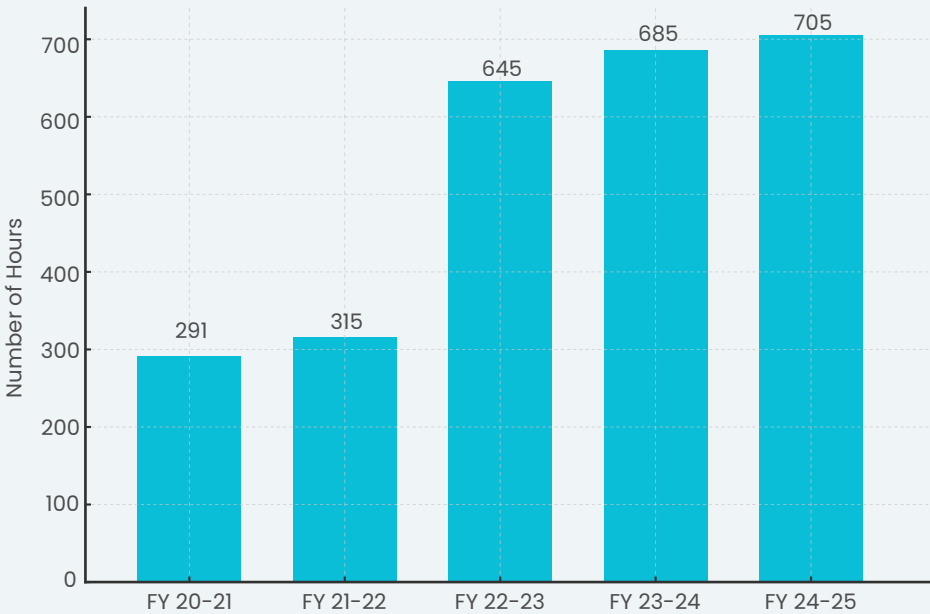
In the reporting period, training manhours increased by 9.3% compared to the previous year—a clear reflection of our growing emphasis on capacity building.

While the majority of training hours in this tenure were concentrated at the senior management level, we also recorded a marked increase in training efforts for middle and junior management, reinforcing our top-down commitment to development of leadership excellence.

We support continuous improvement through timely performance appraisals, structured feedback, and recognition of individual contributions. Appraisal criteria include domain expertise, efficiency, regularity, and overall performance. In cases of exceptional achievement, we award special increments to celebrate and incentivize excellence.

By integrating training and development into our core operations, Usha Yarns ensures that our team remains agile, competitive, and aligned with the company's sustainability goals.

Chart 16 – Training Hours



# Training and Development

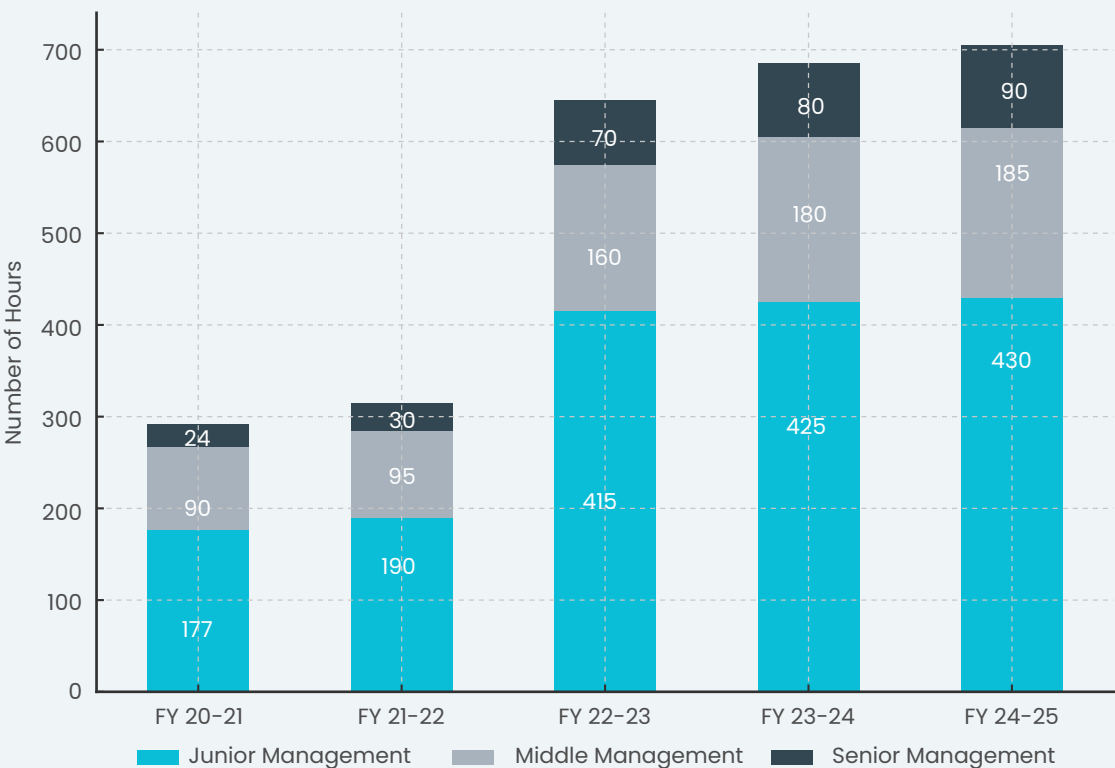


We remain dedicated to building a workforce that not only meets the demands of today but is also prepared to lead the changes of tomorrow.

**Training manhours have significantly risen, reflecting a notable 9.3% increase compared to the previous reporting year.**



Chart 17 – Training by Management Level





# Talent Succession



At Usha Yarns, we understand that sustainable growth is closely tied to nurturing human capital. To ensure long-term organizational continuity, we have adopted a proactive approach to strategic talent succession, with a clear focus on developing and advancing our young talent pool into future leadership roles.

Our succession strategy is driven by a structured framework that includes continuous performance monitoring, skill development, and a robust reward and recognition system. Beginning at the trainee level, we maintain a detailed seniority and promotion planning matrix, allowing us to forecast promotions and replacements up to two to three years in advance.

In alignment with our values of fairness and meritocracy, senior leadership transitions are managed through a mix of internal promotions and timely external recruitment. For employees demonstrating strong performance and good health, selective extensions may be granted to retain critical expertise.



By planning well ahead of retirements and key role transitions, Usha Yarns ensures a seamless transfer of responsibilities, preserving organizational knowledge and empowering the next generation of leaders. This forward-looking talent strategy strengthens our capacity to meet future challenges while upholding operational excellence.

# Building Diversity and Ethics



Usha Yarns believes that a diverse and inclusive workplace is fundamental to sustainable growth and ethical business practices. We are committed to fostering a culture where every individual is treated with respect, dignity, and fairness—regardless of gender, ethnicity, religion, or background.

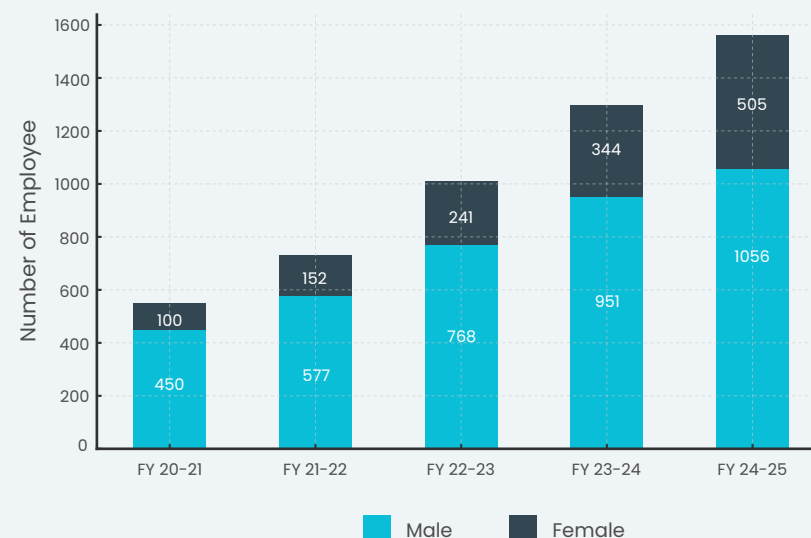
The implementation of our Equal Employment Opportunity and Anti-Discrimination Policy ensures that all employees have equal access to opportunities, and that employment decisions are based solely on merit. We are dedicated to eliminating discrimination in our policies, practices, and procedures, and we take proactive measures to prevent any form of harassment—be it sexual, racial, or otherwise—in the workplace. Our workforce represents the strength of diversity, with employees from 18 states across India, bringing together a wide range of perspectives and

experiences. Women currently make up 32% of our total workforce, and we are actively working to increase female representation, especially in managerial and decision-making roles, as a result number of women employees doubled in current year as compared to last reporting year 2023.

To ensure a safe and respectful workplace, we have a robust policy in place to prevent incidents of sexual harassment. We are proud to report that no cases of discrimination have been reported during the reporting period—underscoring our dedication to ethical conduct and inclusive practices.

Usha Yarns continues to uphold the highest standards of integrity, equality, and accountability, embedding these values into every aspect of our organizational culture.

Chart 18 – Employee Gender Diversity



# Our Stand Against Child and Forced Labour



Our company uphold the highest standards of ethical labour practices and are firmly committed to eradicating child and forced labour from all aspects of our operations and supply chain.

We maintain a zero-tolerance policy for child labour. No individual below the legal working age is employed at our facilities or by our suppliers. To ensure full compliance, we implement strict age verification procedures using government-approved identification documents. All suppliers are required to adopt similar protocols and are held accountable through our Supplier Code of Business Conduct, which mandates the prevention of child labour in any form.

Equally, we categorically reject any form of forced labour. Our policies ensure that no employee is ever required to provide deposits or surrender personal identification documents to the company. Freedom of employment is a fundamental right, and we extend this principle throughout our supply chain.

Our Supplier Code of Conduct clearly outlines the expectation of fair labour practices and strictly prohibits any coercive or involuntary labour. To date, there have been no reported incidents of child or forced labour across our operations—a reflection of our unwavering commitment to human rights and ethical workplace standards.





# Empowering Communities Through Responsible Action



At Usha Yarns, we recognize the profound impact our business has on society and embrace our responsibility to contribute meaningfully to the communities we serve. Our approach to Corporate Social Responsibility (CSR) is deeply rooted in our organizational values, guiding us to operate with integrity, compassion, and a long-term commitment to sustainable development.

We are dedicated to making a positive difference through initiatives that enhance the quality of life and promote inclusive growth. Our CSR efforts focus on four key thematic areas: education, water, sanitation, and hygiene. Through targeted programs in these sectors, we aim to address critical social needs and foster community well-being.

Our initiatives include supporting local schools and learning programs, improving access to

clean water, upgrading sanitation infrastructure, and raising awareness about hygiene practices. In addition, we actively participate in community development and philanthropic activities that align with our mission of building stronger, healthier communities.

In compliance with the Ministry of Corporate Affairs, Government of India, we have allocated a dedicated CSR budget to ensure the structured and sustained implementation of these initiatives. This financial commitment underscores our belief that responsible business extends beyond profit—it is about creating lasting value for people and the planet. By integrating CSR into our core sustainability strategy, Usha Yarns continues to champion social impact and ethical growth, paving the way for a more inclusive and resilient future.



Table No - 2

CSR FUNDS DISBURSED			
	(2023-24)	(2022-23)	(2021-22)
CSR funds disbursed (Rs)	94,24,761	6,441,457	2,015,586
People impacted (cumulative)	Our CSR initiatives across Northern India supported 5 hospitals, 27 schools, and NGOs through improved healthcare access, digital education, and infrastructure development. We also supported the Red Cross, a charitable trust, and partnered with Isha Foundation for a tree plantation drive.	ANGO, 4 Hospitals (which cater to the needs of the vast population of northern India, facilitated in the introduction of a new surgery which is highly expensive with our efforts the same will be available at a reputed government hospital at minimal rates.) and a cultural hall was built in order to promote cultural activities in the Government school.	A Charitable Trust, Red Cross Society, 2 Hospitals, 27 Schools, nearly 8000 students, 250 teachers, 20 Doctors were impacted by our CSR activities

# Respecting Rights to Association and Bargaining



Our organization supports globally recognized labour standards and are firmly committed to ethical and responsible business practices. As part of our Ethical Trading Policy, we respect and support every employee's right to freedom of association and collective bargaining—fundamental principles that empower workers to voice their concerns and participate in decisions that affect their working lives.

We ensure that all employees have the freedom to join or form trade unions and engage in collective negotiations without fear of discrimination, retaliation, or interference. This commitment is embedded in our workplace culture and is reinforced by transparent communication, mutual respect, and a focus on creating an inclusive environment.

In line with our broader ethical framework, which includes safe working conditions, fair wages, and non-discrimination, we strive to create a work environment where employee rights are protected and dialogue is encouraged. By adhering to these principles, Usha Yarns ensures that working conditions not only comply with but often exceed global standards—reflecting our dedication to ethical employment and a sustainable, people-centric value chain.



# GRI Index

Table No – 3

GRI STANDARD	DISCLOSURE	LOCATION	Topic Heading
GRI 2: General Disclosures 2021	2-1 Company details	08	Company Overview
	2-2 Entities included in the company's sustainability reporting	08	
	2-3 Reporting period, frequency and contact point	08	
	2-4 Restatements of information	08	
	2-5 External assurance	08	
	2-6 Activities, value chain and other business relationships	08	
	2-7 Employees	08	
	2-8 Workers who are not employees	Not material	
	2-9 Governance structure and composition	16	Governance structure
	2-10 Nomination and selection of the highest governance body	16	
	2-12 Role of the highest governance body in overseeing the management of impacts	16	
	2-13 Delegation of responsibility for managing impacts	16	
	2-14 Role of the highest governance body in sustainability reporting	16	
	2-15 Conflicts of interest	16	
	2-16 Communication of critical concerns	16	
	2-17 Collective knowledge of the highest governance body	16	
	2-18 Evaluation of the performance of the highest governance body	16	
	2-19 Remuneration policies	16	
	2-20 Process to determine remuneration	16	



# GRI Index

GRI STANDARD	DISCLOSURE	LOCATION	Topic Heading
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Not material	Governance structure
	2-22 Statement on sustainable development strategy	16	
	2-23 Policy commitments	16	
	2-24 Embedding policy commitments	16	
	2-25 Processes to remediate negative impacts	16	
	2-26 Mechanisms for seeking advice and raising concerns	16	Regulatory Adherence
	2-27 Compliance with laws and regulations	17	
	2-28 Membership associations	17	
	2-29 Approach to stakeholder engagement	16	Governance structure
	2-30 Collective bargaining agreements	16	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	13	Materiality Assessment
	3-2 List of material topics	13	
	3-3 Management of material topics	13	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	20	Empowering Through Growth
	201-2 Financial implications and other risks and opportunities due to climate change	20	
	201-3 Defined benefit plan obligations and other retirement	20	
	201-4 Financial assistance received from government	20	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not material	
	202-2 Proportion of senior management hired from the local community		

# GRI Index

GRI STANDARD	DISCLOSURE	LOCATION	Topic Heading
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Not material	
	203-2 Significant indirect economic impacts		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	21	Responsible Sourcing
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	18	Bribery and Corruption
	205-2 Communication and training about anti-corruption policies and procedures	18	
	205-3 Confirmed incidents of corruption and actions taken	18	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	19	Upholding Fair Competition
GRI 207: Tax 2019	207-1 Approach to tax	Not material	
	207-2 Tax governance, control, and risk management		
	207-3 Stakeholder engagement and management of concerns related to tax		
	207-4 Country-by-country reporting		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	27	Material Approach
	301-2 Recycled input materials used	27	
	301-3 Reclaimed products and their packaging materials	27	
GRI 302: Energy 2016	302-1 Energy consumption within the company	24	Energy Management, Energy Optimization
	302-2 Energy consumption outside of the company	24	
	302-3 Energy intensity	25	

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GRI STANDARD	DISCLOSURE	LOCATION	Topic Heading
GRI 302: Energy 2016	302-4 Reduction of energy consumption	24	Energy Management, Energy Optimization
	302-5 Reductions in energy requirements of products and services	24	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	30	Water Stewardship
	303-2 Management of water discharge-related impacts	30	
	303-3 Water withdrawal	30	
	303-4 Water discharge	30	
	303-5 Water consumption	30	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	34	Fostering Biodiversity
	304-2 Significant impacts of activities, products and services on biodiversity	34	
	304-3 Habitats protected or restored	34	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	34	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	26	GHG Reduction
	305-2 Energy indirect (Scope 2) GHG emissions	26	
	305-3 Other indirect (Scope 3) GHG emissions	26	
	305-4 GHG emissions intensity	26	
	305-5 Reduction of GHG emissions	26	
	305-6 Emissions of ozone-depleting substances (ODS)	26	
	305-7 Nitrogen oxides (Nox), sulfur oxides (SOx), and other significant air emissions	26	



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	306-2 Management of significant waste-related impacts	27	
	306-3 Waste generated	27	
	306-4 Waste diverted from disposal	27	
	306-5 Waste directed to disposal	27	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	21	Responsible Sourcing
	308-2 Negative environmental impacts in the supply chain and actions taken		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	37	Human Capital Growth with Stability
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	37	
	401-3 Parental leave	Not material	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Not material	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	39	Safeguarding Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	39	
	403-3 Occupational health services	39	
	403-4 Worker participation, consultation, and communication on occupational health and safety	39	
	403-5 Worker training on occupational health and safety	39	
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	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	39	

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GRI STANDARD	DISCLOSURE	LOCATION	Topic Heading
	403-8 Workers covered by an occupational health and safety management system	41	Training and Development
	403-9 Work-related injuries	41	
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GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	41	Training and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	41	
	404-3 Percentage of employees receiving regular performance and career development reviews	41	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	44	Building Diversity and Ethics
	405-2 Ratio of basic salary and remuneration of women to men	Not material	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	44	Respecting Rights to Association and Bargaining
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	47	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	45	Our Stand Against Child and Forced Labour
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	45	Forced Labour
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Not material	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Not material	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	46	Empowering Communities Through Responsible Action

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GRI STANDARD	DISCLOSURE	LOCATION	Topic Heading
	413-2 Operations with significant actual and potential negative impacts on local communities	46	Responsible Sourcing
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	21	
	414-2 Negative social impacts in the supply chain and actions taken		
GRI 415: Public Policy 2016	415-1 Political contributions	Not material	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Not material	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Not material	
	417-2 Incidents of non-compliance concerning product and service information and labeling		
	417-3 Incidents of non-compliance concerning marketing communications		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not material	



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	Chart 8 – Recycled Material Consumption
	Chart 9 – Water Consumption
	Chart 10 – Water Intensity
	Chart 11 – Waste Disposed
	Chart 12 – Hiring by Age
	Chart 13 – Hiring by Gender
	Chart 14 – Employee Turnover
	Chart 15 – Safe Operation Hours
	Chart 16 – Training Hours
	Chart 17 – Training by Management Level
	Chart 18 – Employee Gender Diversity



## Circularity at Scale

Premium **Recycled Yarns** Engineered  
for **Performance** and Lasting Value

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## Recycling Reimagined - Expanding the Boundaries



VERIFIED CLAIM



TRACEABLE



CONSISTENT  
QUALITY



LOW IMPACT



CIRCULARITY  
AT SCALE

