



IGI



INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED

Registered Office:

702, The Capital, Bandra Kurla Complex,
Bandra (E), Mumbai 400 051
Tel: +91 22 4035 2550
Email: india@igi.org
CIN : L46591MH1999PLC118476

June 7, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
BSE Scrip Code: 544311

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (East), Mumbai - 400 051
NSE Symbol: IGIL

Subject: Business Responsibility and Sustainability Report for the financial year ended December 31, 2024

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed the Business Responsibility and Sustainability Report of the Company for the financial year ended December 31, 2024, which forms part of the Annual Report for the financial year ended December 31, 2024.

The document is also available on the website of the Company in Annual Report 2024 file at:
<https://investor.igi.org/annual-reports/>.

This is for your information and records.

Thanking you,

Yours faithfully,

For International Gemmological Institute (India) Limited

Hardik Desai

Company Secretary and Compliance Officer

Membership No.: A35491

Encl: a/a

THE GLOBAL CERTIFICATION AUTHORITY

Formerly known as International Gemmological Institute (India) Private Limited

AMSTERDAM • NEW YORK • HONG KONG • MUMBAI • BANGKOK • SHENZHEN • TEL AVIV • DUBAI • LOS ANGELES • KOLKATA • NEW DELHI • THIRUVARUR • SURAT • CHENNAI • AHMEDABAD • HYDERABAD • JAIPUR • BENGALURU • CHANDIGARH • SHANGHAI • COIMBATORE • TURKEY • CAIRO • PUNE • RAIPUR • LUCKNOW • RAIPUR

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BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L46591MH1999PLC118476
2.	Name of the listed entity	INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED
3.	Year of incorporation	1999
4.	Registered office address	702, 7 th Floor, The Capital, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051, Maharashtra, India
5.	Corporate address	702, 7 th Floor, The Capital, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051, Maharashtra, India
6.	E-mail	investor.relations@igi.org
7.	Telephone	+91 22 4035 2550
8.	Website	www.igi.org
9.	Year for which reporting is being done	FY 2024 (1 st January, 2024 - 31 st December, 2024)
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up capital	Rs. 864,319,392
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Hardik Desai Telephone: 022 4035 2550
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14.	Name of assurance provider	N.A. (Not Applicable)
15.	Type of assurance obtained	N.A. (Not Applicable)

II. Products/services

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

S. No.	Description of main activity	Description of business activity	% of Turnover of the Entity
1.	Certification services	Grading and certification of diamonds, coloured stones and jewelry	97.64

17. Products/services sold by the entity (accounting for 90% of the entity's turnover)

S. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1.	Research & Consultancy in Gemology	74909	97.64

III. Operations

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

Location	Number of plants	Number of offices	Total
National	-	22	22
International	-	-	-

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of states)	16
International (No. of countries)	-

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

0.73%

c. A brief on types of customers

We serve a broad spectrum of clients, ranging from laboratory-grown diamond growers to wholesalers of natural diamond and coloured stones, as well as jewelry manufacturers and retailers. We have fostered enduring relationships with numerous brands and retailers, including prestigious international jewelry brands and retailers.

IV. Employees
20. Details as at the end of the current year
a. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	894	516	57.72	378	42.28
2.	Other than Permanent (E)	25	9	36.00	16	64.00
3.	Total Employees (D + E)	919	525	57.13	394	42.87
Workers						
4.	Permanent (F)	0	N.A.	N.A.	N.A.	N.A.
5.	Other than Permanent (G)	0	N.A.	N.A.	N.A.	N.A.
6.	Total Workers (F + G)	0	N.A.	N.A.	N.A.	N.A.

b. Differently abled employees and workers

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1.	Permanent (D)	0	N.A.	N.A.	N.A.	N.A.
2.	Other than Permanent (E)	0	N.A.	N.A.	N.A.	N.A.
3.	Total Differently Abled Workers (D + E)	0	N.A.	N.A.	N.A.	N.A.
Differently Abled Workers						
4.	Permanent (F)	0	N.A.	N.A.	N.A.	N.A.
5.	Other than Permanent (G)	0	N.A.	N.A.	N.A.	N.A.
6.	Total Differently Abled Workers (F + G)	0	N.A.	N.A.	N.A.	N.A.

21. Participation/inclusion/representation of women

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67
Key Management Personnel	3	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	CY 2024 (Turnover Rate in Current Year)			CY 2023 (Turnover Rate in Previous Year)			CY 2022 (Turnover Rate in the Year Prior to the Previous Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	14%	13%	13%	16%	14%	16%	20%	18%
Permanent Workers	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

V. Holding, subsidiary and associate companies (including joint ventures)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. No.	Name of the Holding/Subsidiary/Associate Companies/Joint Ventures (A)	Indicate whether Holding/Subsidiary/Associate/Joint Venture	% of Shares Held by Listed Entity	Does the Entity Indicated at Column A, participate in the Business Responsibility Initiatives of the Listed Entity? (Yes/No)
1.	International Gemological Institute Türkiye Precious Stone Certification Services Joint Stock Company	Wholly owned subsidiary – Direct	100%	No
2.	International Gemmological Institute BV	Wholly owned subsidiary – Direct	100%	No
3.	International Gemological Institute, INC.	Wholly owned subsidiary – Indirect	100%	No
4.	IGI Netherlands B.V	Wholly owned subsidiary – Direct	100%	No
5.	IGI (Shanghai) Business Consulting Company Limited	Wholly owned subsidiary – Indirect	100%	No
6.	IGI (Shanghai) Gemological Training Company Limited	Wholly owned subsidiary – Indirect	100%	No
7.	IGI (Shanghai) Gemological Research and Testing Limited	Wholly owned subsidiary – Indirect	100%	No
8.	IGI (Shenzhen) Jewelry Testing Co. Ltd.	Wholly owned subsidiary – Indirect	100%	No
9.	International Gemological Institute for Jewelry and Precious Stone (IGI)	Wholly owned subsidiary – Indirect	100%	No
10.	International Gemological Institute (HK) Limited	Wholly owned subsidiary – Indirect	100%	No
11.	I.G.I International Gemmological Institutes (Israel) Ltd.	Wholly owned subsidiary – Indirect	100%	No
12.	International Gemmological Identification (Thailand) Limited	Wholly owned subsidiary – Indirect	100%	No
13.	International Gemological Institute DMCC	Wholly owned subsidiary – Indirect	100%	No

- Sr. No. 2 to 3 has become subsidiaries effective from 19th December, 2024.
- Sr. No. 4 to 13 has become subsidiaries effective from 20th December, 2024.

CSR Details
24.

- i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- ii. Turnover (In Rs.): 7,854.16 million
- iii. Net worth (In Rs.): 21,874.88 million

VI. Transparency and disclosures compliances
25. Complaints/grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC)

Stakeholder Group from Whom Complaint was Received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide a weblink to the grievance redress policy)	CY 2024 (Current Year)			CY 2023 (Previous Year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	No.	0	0	N.A.	Not Recorded	Not Recorded	N.A.
Investors (other than Shareholders)	Yes. https://scores.sebi.gov.in/	1920	3	The 3 pending complaints were resolved in the month of January 2025.	Not Recorded	Not Recorded	N.A.
Shareholders	Yes. https://scores.sebi.gov.in/	0	0	N.A.	Not Recorded	Not Recorded	N.A.
Employees and Workers	Yes. https://investor.igi.org/wp-content/uploads/2024/08/15.-Vigil-Mechanism-Policy.pdf	0	0	N.A.	Not Recorded	Not Recorded	N.A.
Customers	Yes.	0	0	N.A.	Not Recorded	Not Recorded	N.A.
Value Chain Partners	Yes. https://www.igi.org/assets/pdf/Supplier-Code-of-Conduct.pdf	0	0	N.A.	Not Recorded	Not Recorded	N.A.
Other (Please Specify)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

26. Overview of the entity's material responsible business conduct issues

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk/ Opportunity	In case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1.	Regulatory Compliance	R	Failure to comply with industry regulations can result in severe consequences, including operational constraints, reputational damage, market limitations and disruptions to business continuity.	- Staying updated on local and international regulatory changes. - Implementing compliance monitoring and reporting tools. - Maintaining communication with regulatory bodies. - Educating employees on compliance requirements. - Conducting regular audits to ensure compliance.	Negative – Potential fines for non-compliance, increased operational costs, higher compliance-related expenses, resource allocation for audits and reporting, and potential impacts on profitability and competitiveness.
2.	Data Privacy	R	Exposure to considerable risks related to cybersecurity and data privacy, as potential threats and weaknesses could undermine the security, accuracy, and availability of its data and information systems.	- Ensuring compliance with the privacy policy. - Restricting access to data based on roles and responsibilities. - Limiting access to data based on roles and responsibilities.	Negative – The exposure of sensitive client data, company information, and operational procedures can result in reputational harm, loss of client confidence, regulatory penalties, and significant expenses for data recovery and remediation.
3.	Customer Satisfaction	O	Consistently providing high-quality services, while incorporating customer feedback, is key to maintaining customer satisfaction. By focussing on engagement, grievance resolution, and feedback processes, we aim to build customer loyalty.	-	Positive – Ensures the Company's continued growth and forward momentum, paving the way for success and sustained revenue expansion.
4.	Business Ethics	R	Unethical practices can compromise a company's reputation, legal standing, and stakeholder trust.	- Implementing of a strong code of conduct. - Conducting regular ethics training. - Establishing clear reporting channels for unethical behaviour.	Negative – Weak corporate governance can result in regulatory penalties, legal liabilities, reputational damage, and reduced investor confidence. Additionally, it can cause financial losses due to decreased client trust, lower revenues, and higher operational costs to address governance shortcomings.
5.	Employees	O	A skilled, motivated, and well-supported workforce drives operational efficiency, innovation, and long-term business growth. Enhancing the knowledge, skills, and potential of individuals within an organisation strengthens asset integrity.	-	Positive – Increased productivity, innovation, and operational efficiency.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and Management Processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Weblink of the policies, if available	https://investor.igi.org/wp-content/uploads/2024/08/13-Code-of-Conduct-for-Board-of-Directors-and-Senior-Management.pdf https://investor.igi.org/wp-content/uploads/2024/09/2-Code-of-conduct-for-Regulating-Monitoring-and-Reporting-of-Trading-by-Insiders.pdf https://investor.igi.org/wp-content/uploads/2024/08/1-Code-of-Practices-and-Procedures-for-Fair-Disclosure-of-UPSI-1.pdf https://investor.igi.org/wp-content/uploads/2024/08/7-Familiarisation-Programme-for-Independent-Directors.pdf https://investor.igi.org/wp-content/uploads/2024/08/8-Nomination-and-Remuneration-Policy.pdf https://investor.igi.org/wp-content/uploads/2024/08/12-Related-Party-Transactions-Policy.pdf https://www.igi.org/assets/pdf/Code-of-Conduct.pdf	https://investor.igi.org/wp-content/uploads/2024/08/15-Vigil-Mechanism-Policy.pdf https://www.igi.org/assets/pdf/IGI-Human-Rights-Policy-2025.pdf	https://investor.igi.org/wp-content/uploads/2024/08/1-Responsibility-Policy.pdf https://investor.igi.org/wp-content/uploads/2024/08/15-Vigil-Mechanism-Policy.pdf	https://investor.igi.org/wp-content/uploads/2024/08/8-Nomination-and-Remuneration-Policy.pdf https://www.igi.org/assets/pdf/uploads/2024/08/15-Vigil-Mechanism-Policy.pdf https://investor.igi.org/wp-content/uploads/2024/08/8-Nomination-and-Remuneration-Policy.pdf https://www.igi.org/assets/pdf/uploads/2024/08/15-Vigil-Mechanism-Policy.pdf	https://www.igi.org/assets/pdf/Code-of-Conduct.pdf	https://www.igi.org/assets/pdf/Code-of-Conduct.pdf	https://www.igi.org/assets/pdf/Code-of-Conduct.pdf	https://investor.igi.org/wp-content/uploads/2024/08/1-Corporate-Social-Responsibility-Policy.pdf	https://www.igi.org/assets/pdf/Code-of-Conduct.pdf
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
4	Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Responsible Jewelry Council		Responsible Jewelry Council			Responsible Jewelry Council		Responsible Jewelry Council	ISO 17025 Responsible Jewelry Council									
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.									
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.									
Governance, Leadership and Oversight																			
7	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Our operations are firmly rooted in the principles of Environmental, Social, and Governance, which shape both our strategic direction and everyday actions. Over the past year, we have continued to prioritise ethical sourcing, sustainable practices, and environmental responsibility as integral to our growth journey. Navigating the ESG landscape comes with challenges, including maintaining supply chain transparency, ensuring compliance across diverse geographies, and advancing the shift towards greener technologies. We are actively addressing these areas by focussing on responsible mining, promoting fair trade, and adopting eco-friendly processing methods. Through close collaboration with industry partners, we have enhanced transparency and accountability across the value chain. These efforts, combined with our commitment to best practices, have driven meaningful ESG progress and underscored our long-term dedication to sustainability and ethical governance.																		
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	Mr. Tehmasp Printer Managing Director & Chief Executive Officer																	
9	Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.	No.																	
10	Details of Review of NGRBCs by the Company:																		
Subject for Review		Indicate Whether the Review was Undertaken by Director/Committee of the Board/ Any Other Committee						Frequency (Annually/Half Yearly/ Quarterly/Any Other – Please Specify)											
								P	P	P	P	P	P	P	P	P	P		
		1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against the above policies and follow-up action		N.A.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		N.A.																	
Note: The policies were drafted in CY 2024, and this marks their first implementation cycle. Hence, they have not yet undergone review.																			

Sr. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11	Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No.								

12 If the answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	N.A.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.
Essential Indicators
1. Percentage coverage by training and awareness programmes on any of the Principles during the year

Segment	Total no of training and awareness programmes held	Topics/principles covered under the training and impact	% of persons in respective category covered by the awareness programme
Board of Directors	3	POSH, COBCE, Anti-corruption	100%
Key Managerial Personnel	3	POSH, COBCE, Anti-corruption	100%
Employees other than BOD & KMPs	3	POSH, COBCE, Anti-corruption	100%
Workers	N.A.	N.A.	N.A.

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In Rs.)	Brief of the case	Has an appeal been preferred (Yes/No)
Penalty/Fine		Nil			
Settlement					
Compounding Fee					

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Non-Monetary			
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the case	Has an appeal been preferred (Yes/No)
Imprisonment	Nil		
Punishment			

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

Case Details	Name of the Regulatory/Enforcement Agencies/Judicial Institutions
N.A.	N.A.

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

Yes. Our Code of Conduct at IGI stands firmly against corruption and bribery, maintaining a strong commitment to transparency and ethical business practices. We expect all our stakeholders and business partners to fully adhere to the relevant anti-corruption and anti-bribery laws. The policy can be accessed at:

<https://www.igi.org/assets/pdf/Code-of-Conduct.pdf>

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

	CY 2024 (Current Year)	CY 2023 (Previous Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	CY 2024 (Current Year)	CY 2023 (Previous Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0

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

N.A.

8. Number of days of accounts payables ((Accounts payable *365)/Cost of goods/services procured) in the following format:

	CY 2024 (Current Year)	CY 2023 (Previous Year)
Number of days of accounts payables	NA	NA

9. Openness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	CY 2024 (Current Year)	CY 2023 (Previous Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	97.64%	97.19%
	b. Number of dealers/distributors to whom sales are made	13,306	10,416
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	40.74%	43.33%
Shares of RPT in	a. Purchases (Purchases with related parties/Total purchases)	6.10%	0
	b. Sales (Sales to related parties/Total sales)	0.42%	0.38%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total investments made)	100%	100%

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

Essential Indicators

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

	CY 2024 (Current Year)	CY 2023 (Previous Year)	Details of Improvements in Environmental and Social Impacts
R&D	0	0	N.A.
Capex	0	0	N.A.

- 2. a. Does the entity have procedures in place for sustainable sourcing (Yes/No)**

Yes. IGI's Supplier Code of Conduct establishes a clear framework for engaging only with suppliers who are committed to ethical and sustainable practices. This Code outlines specific compliance requirements, including adherence to human rights standards, responsible labour practices, sustainable resource usage, and employee health and safety protocols. Suppliers are also required to implement a grievance mechanism to address worker concerns and to comply with insider trading regulations. Furthermore, they must align with and support the United Nations' 2030 Agenda for Sustainable Development. The policy can be accessed at: <https://www.igi.org/assets/pdf/Supplier-Code-of-Conduct.pdf>

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

As we are primarily engaged in certification services, our operations involve minimal sourcing of inputs.

- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

N.A.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

N.A.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	516	0	N.A.	0	N.A.	N.A.	N.A.	8	2%	0	N.A.
Female	378	0	N.A.	0	N.A.	19	5%	N.A.	N.A.	0	N.A.
Total	894	0	N.A.	0	N.A.	19	5%	8	2%	0	N.A.
Other than Permanent Employees											
Male	9	0	N.A.	0	N.A.	N.A.	N.A.	0	N.A.	0	N.A.
Female	16	0	N.A.	0	N.A.	0	N.A.	N.A.	N.A.	0	N.A.
Total	25	0	N.A.	0	N.A.	0	N.A.	0	N.A.	0	N.A.

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

Category	% of Workers Covered By										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other than Permanent Workers											
Male	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

- c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	(Rs. in million)	
	CY 2024 (Current Year)	CY 2023 (Previous Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.09	0.02

2. Details of retirement benefits, for current and previous year

Benefits	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)
PF	97.28%	N.A.	Yes	94.83%	N.A.	Yes
Gratuity	97.28%	N.A.	No	94.83%	N.A.	No
ESI	27.20%	N.A.	Yes	33.97%	N.A.	Yes
Others - please specify	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

3. Accessibility of workplaces

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

Yes. Our premises are equipped with the necessary support and accommodations such as elevators, wheelchairs, and ramps to ensure full accessibility for individuals with disabilities, reflecting our commitment to inclusivity.

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

Yes. We have established an Equal Opportunity Policy to foster an inclusive and supportive work environment. This policy ensures that individuals with disabilities receive the necessary accommodations, including accessible facilities, additional leave, and ample opportunities for training and professional development. We maintain a strict zero-tolerance approach to discrimination and are committed to promoting equal opportunities for all employees. The policy can be accessed at: <https://www.igi.org/assets/pdf/IGI-Human-Rights-Policy-2025.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	100%	N.A.	N.A.
Female	100%	100%	N.A.	N.A.
Total	100%	100%	N.A.	N.A.

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	N.A.
Other than Permanent Workers	N.A.
Permanent Employees	Yes. The Grievance Policy has been shared with all employees, along with the list of committee members and guidelines for filing grievances.
Other than Permanent Employees	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

Category	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

8. Details of training given to employees and workers:

Category	CY 2024 (Current Year)					CY 2023 (Previous Year)				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	525	525	100%	525	100%	412	0	0%	412	100%
Female	394	394	100%	394	100%	321	0	0%	321	100%
Total	919	919	100%	919	100%	733	0	0%	733	100%
Workers										
Male	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	0	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

Category	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	525	458	87%	412	368	89%
Female	394	336	85%	321	284	88%
Total	919	794	86%	733	652	89%
Workers						
Male	0	N.A.	N.A.	N.A.	N.A.	N.A.
Female	0	N.A.	N.A.	N.A.	N.A.	N.A.
Total	0	N.A.	N.A.	N.A.	N.A.	N.A.

10. Health and safety management system:
a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

Yes. We are committed to maintaining a secure and conducive work environment by strictly following safety protocols and adhering to the highest industry standards to minimise occupational hazards. Our safety provisions include providing technicians with high-quality magnification tools and proper lighting to reduce eye strain, alongside safety gloves, and ergonomically designed workstations to ensure comfort and well-being. In addition, we conduct regular training on the safe handling of equipment and chemicals, as well as practical emergency preparedness activities, including evacuation drills, fire safety briefings, and fire extinguisher demonstrations.

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

At IGI, we prioritise workplace safety by identifying and assessing risks through regular inspections, job safety analyses, employee feedback, and the maintenance of equipment. For risks arising from new or non-routine processes, we conduct detailed assessments, investigate incidents, conduct emergency drills, and enlist external safety audits. These combined proactive and reactive measures not only ensure a secure work environment but also facilitate continuous improvements in our risk management framework.

c) Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

N.A.

d) Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes.

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

Safety Incident/Number	Category	CY 2024 (Current Year)	CY 2023 (Previous Year)
Lost Time Injury Frequency Rate (LTIFR) (per One million Person-Hours Worked)	Employees	0	0
	Workers	N.A.	N.A.
Total Recordable Work-related Injuries	Employees	0	0
	Workers	N.A.	N.A.
No. of Fatalities	Employees	0	0
	Workers	N.A.	N.A.
High-Consequence Work-related Injury or Ill-health (excluding Fatalities)	Employees	0	0
	Workers	N.A.	N.A.

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

At IGI, we implement a range of measures to ensure a safe and healthy workplace for all employees, including:

- Installing fire extinguishers.
- Providing clear, accessible floor plans and marked emergency exit routes.
- Enhancing security through continuous CCTV monitoring.
- Ensuring first aid kits are fully stocked and readily available at all times.
- Conducting routine inspections and maintenance of fire safety equipment.
- Organising regular mock drills to strengthen safety protocols and assess readiness.
- Conducting periodic management reviews with senior leadership to evaluate and enhance safety measures.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	N.A.	0	0	N.A.
Health & Safety	0	0	N.A.	0	0	N.A.

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety Practices	Not Assessed
Working Conditions	Not Assessed

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

No safety incidents were recorded for the reporting period.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders.

Essential Indicators

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

We recognise that effective stakeholder engagement is crucial for building strong relationships, addressing concerns, and aligning our strategies with the needs and expectations of those we impact. Meaningful engagement provides us with invaluable insights into their perspectives, enabling us to incorporate these views into our decision-making processes. We are dedicated to continuous, accessible, and responsive engagement, prioritising transparency, accountability, and trust-principles that strengthen our dedication to upholding and protecting human rights across our business. Our process for identifying key stakeholder groups involves mapping potential stakeholders, engaging with representatives from various groups to understand their expectations, concerns, and priorities, and prioritising them based on their influence and interest. This process is regularly reviewed to ensure its alignment with our evolving operations and external dynamics.

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

Stakeholder Group	Whether Identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half Yearly/ Quarterly/ Others - please Specify)	Purpose and Scope of Engagement, including Key Topics and Concerns Raised during Such Engagement
Employees	No	- Global and local townhall sessions - Training sessions - Performance reviews - Regular meetings - Email communications	Regularly and need-based	- Ensuring employee skill development - Addressing grievances - Gathering feedback
Suppliers and Contractors	No	- Supplier Code of Business Conduct and Ethics - Contractual agreements - Training sessions - Email and phone communications	Need-based	- Sourcing quality supplies - Conducting trainings on the Supplier Code of Business Conduct and Ethics - Collecting feedback

Stakeholder Group	Whether Identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half Yearly/ Quarterly/ Others - please Specify)	Purpose and Scope of Engagement, including Key Topics and Concerns Raised during Such Engagement
Investors	No	- Periodic review meetings - General meetings - E-mails - Company website - Newsletters - Newspaper publications - Media releases	Need-based	- Updates on the financial performance and business growth - Future strategic priorities - Key organisational changes - Addressing investor queries and grievances
Shareholders	No	- Shareholder meetings - E-mails - Media releases - Company website - Newspaper publications - Newsletters	Need-based	- Financial performance - Strategic initiatives - Board decisions - Addressing shareholder queries
Clients	No	- Email and phone communication - Regular conference calls and meetings - Marketing materials - Client satisfaction surveys	Need-based	- Building better relations - Addressing queries and concerns - Obtaining feedback - Implementing marketing initiatives for our services
Students	No	- Training courses - Career fairs - Surveys - Email and phone communication	Need-based	- Ensuring communication about our programmes - Conducting training - Carrying out surveys to gauge understanding
Governmental Bodies and Authorities	No	- Business licenses and permits - Reports - Compliance forms and audits - Meetings	Need-based	Ensuring regulatory compliance
Non-Governmental Organisations (NGOs)	No	- Direct engagement - Email communication - Conferences - Social media	Need-based	Collaborating and creating an impact on the community

PRINCIPLE 5: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

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

Category	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	894	894	100%	733	720	98%
Other than Permanent	25	25	100%	12	12	100%
Total Employees	919	919	100%	745	732	98%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Category	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Workers						
Permanent	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other than Permanent	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total Workers	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

Category	CY 2024 (Current Year)					CY 2023 (Previous Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	516	69	13%	447	87%	412	44	11%	368	89%
Female	378	79	21%	299	79%	321	66	21%	255	79%
Other than Permanent										
Male	9	0	0	9	100%	9	0	0%	9	100%
Female	16	0	0	16	100%	3	0	0%	3	100%
Workers										
Permanent										
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other than Permanent										
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (In Rs.)	Number	Median remuneration/salary/wages of the respective category (In Rs.)
Board of Directors (BoD)	1	100,700,000	0	-
Key Managerial Personnel	3	23,581,155	0	-
Employees other than BoD and KMP	509	598,510	374	464,767
Workers	N.A.	N.A.	N.A.	N.A.

Note:

- Represent employees who have served for the whole of the financial year.
- As the Managing Director serves as both a member of the Board of Directors and a Key Managerial Personnel (KMP), his remuneration has been considered for the calculations of both categories.
- Directors receiving sitting fees have not been considered in the calculations.
- The numbers mentioned include performance based incentives, paid in February 2025.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	CY 2024 (Current Year)	CY 2023 (Previous Year)
Gross wages paid to females as % of total wages	43.68%	37.55%

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

Yes. Our Employee Greivance Council is tasked with the responsibility of managing and addressing all humans rights-related concerns within the Company.

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

In our commitment to fostering a transparent and ethical workplace, we have implemented a Whistleblower Policy that provides clear guidelines for reporting concerns regarding potential human rights violations or unethical conduct. To ensure confidentiality and security, we offer multiple reporting channels, including those within our Human Resources, Legal, and Compliance departments, enabling employees to voice their concerns without the risk of retaliation.

Upon receiving a grievance, the Company follows a structured redressal process. The concerned employee is asked to complete a grievance form, after which the matter is discussed in detail to gain clarity. If allegations are raised against another employee, a copy of the allegations is shared with them to ensure fairness. An impartial investigation is conducted without prejudice, and all parties involved are kept informed throughout the process. Based on the findings, corrective actions are implemented. In case of an appeal, further investigation and information gathering are carried out. All records related to the grievance are maintained securely.

The full policy can be accessed at: <https://investor.igi.org/wp-content/uploads/2024/08/15.-Vigil-Mechanism-Policy.pdf>

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

	CY 2024 (Current Year)			CY 2023 (Previous Year)		
	Filed During the Year	Pending Resolution at the End of the Year	Remarks	Filed During the Year	Pending Resolution at the End of the Year	Remarks
Sexual Harassment	0	0	N.A.	0	0	N.A.
Discrimination at Workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other Human Rights-related Issues	0	0	N.A.	0	0	N.A.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 in the following format:

	CY 2024 (Current Year)	CY 2023 (Previous Year)
Total Complaints Reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of Female Employees/Workers	0	0
Complaints on POSH Upheld	0	0

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

To maintain a transparent and ethical workplace, we have implemented a Whistleblower Policy. This policy offers clear guidance on how to report concerns related to potential human rights violations or unethical conduct. We are committed to protecting the confidentiality and security of those who report such issues, which is why we provide a variety of reporting channels, including the Human Resources, Legal, and Compliance departments, ensuring employees can speak up without fear of retaliation. The policy is available at:

<https://investor.igi.org/wp-content/uploads/2024/08/15.-Vigil-Mechanism-Policy.pdf>

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

Yes. We prioritise human rights across all our business relationships. Our Supplier Code of Conduct and Ethics sets clear expectations, requiring suppliers to adhere to stringent legal, ethical, labour, human rights, trade, and environmental standards. Compliance with this Code is a fundamental requirement in every agreement and contract between IGI and our suppliers.

10. Assessments for the Year:

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child Labour	Not Assessed
Forced/Involuntary Labour	Not Assessed
Sexual Harassment	Not Assessed
Discrimination at Workplace	Not Assessed
Wages	Not Assessed
Others – Please Specify	Not Assessed

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

N.A.

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

Essential Indicators

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

Parameter	CY 2024 (Current Year)	CY 2023 (Previous Year)
From Renewable Sources (in Gigajoule)		
Total electricity consumption (A)	N.A.	N.A.
Total fuel consumption (B)	N.A.	N.A.
Energy consumption through other sources (C)	N.A.	N.A.
Total energy consumed from renewable sources (A+B+C)	N.A.	N.A.
From Non-Renewable Sources (in Gigajoule)		
Total electricity consumption (D)	2,081.30	2,045.47
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,081.30	2,045.47
Total energy consumed (A+B+C+D+E+F)	2,081.30	2,045.47
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations in Rs. million)	0.27	0.32
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations in Rs. million adjusted for PPP in USD)	5.47	6.49
Energy intensity in terms of physical output (Total energy consumed/FTE)	2.26	2.79
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.:

No.

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

N.A.

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

Parameter	CY 2024 (Current Year)	CY 2023 (Previous Year)
Water Withdrawal by Source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third-party water	10,504.17	8,515.35
(iv) Seawater/Desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	10,504.17	8,515.35
Total volume of water consumption (in kilolitres)	10,504.17	8,515.35
Water intensity per rupee of turnover (Water consumed/Revenue from operations in Rs. million)	1.34	1.32
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations in Rs. million adjusted for PPP in USD)	27.63	26.60
Water intensity in terms of physical output (Total water consumption/FTE)	11.43	11.43
Water intensity (optional) – the entity may select the relevant metric	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.

No.

4. Provide the following details related to water discharged:

Parameter	CY 2024 (Current Year)	CY 2023 (Previous Year)
Water Discharge By Destination And Level Of Treatment (in kilolitres)		
(i) To Surface Water		
No treatment	N.A.	N.A.
With treatment – please specify level of treatment	N.A.	N.A.
(ii) To Groundwater		
No treatment	N.A.	N.A.
With treatment – please specify level of treatment	N.A.	N.A.
(iii) To Seawater		
No treatment	N.A.	N.A.
With treatment – please specify level of treatment	N.A.	N.A.
(iv) Sent to Third-parties		
No treatment	N.A.	N.A.
With treatment – please specify level of treatment	N.A.	N.A.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Parameter	CY 2024 (Current Year)	CY 2023 (Previous Year)
(v) Others		
No treatment	N.A.	N.A.
With treatment – please specify level of treatment	N.A.	N.A.
Total Water Discharged (in kilolitres)	N.A.	N.A.

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

No.

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

Parameter	Please Specify Unit	CY 2024 (Current Year)	CY 2023 (Previous Year)
NOx	-	N.A.	N.A.
SOx	-	N.A.	N.A.
Particulate matter (PM)	-	N.A.	N.A.
Persistent organic pollutants (POP)	-	N.A.	N.A.
Volatile organic compounds (VOC)	-	N.A.	N.A.
Hazardous air pollutants (HAP)	-	N.A.	N.A.
Others – please specify	-	N.A.	N.A.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.

N.A.

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

Parameter	Unit	CY 2024 (Current Year)	CY 2023 (Previous Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFC _s , PFC _s , SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not Recorded	Not Recorded
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFC _s , PFC _s , SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	420.31	413.07
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/Revenue from operations in Rs. million	0.05	0.06
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/Revenue from operations in Rs. million adjusted for PPP in USD	1.10	1.31
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/FTE	0.46	0.56
Total Scope 1 and Scope 2 emission intensity (optional) - the entity may select the relevant metric	-	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.

No.

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

The development of IGI Island in Surat reflects our commitment to reducing greenhouse gas emissions and progressing towards net zero goals. The project is designed to achieve net zero across energy, carbon, water, and waste. All operational energy needs are met through 100% renewable sources, including 70,000 kWh from on-site solar and 1.60 million kWh from a captive off-site solar plant. Smart design interventions have led to a 31% reduction in energy demand, with 1.68 million kWh saved annually through cooling load optimisation. To address embodied carbon, materials such as fly ash and slag were used, helping avoid 463 tonnes of CO₂ emissions, with plans to offset the remainder by planting over 88,000 trees.

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

Parameter	CY 2024 (Current Year)	CY 2023 (Previous Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	Not Recorded	Not Recorded
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other hazardous waste. Please specify, if any. (G)		
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)	N.A.	N.A.
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations in Rs. million)	N.A.	N.A.
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations in Rs. million adjusted for PPP in USD)	N.A.	N.A.
Waste intensity in terms of physical output (Total waste generated/FTE)	N.A.	N.A.
Waste intensity (optional) – the relevant metric may be selected by the entity	N.A.	N.A.
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	N.A.	
(ii) Re-used	N.A.	
(iii) Other recovery operations	N.A.	
Total	N.A.	
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	N.A.	
(ii) Landfilling	N.A.	
(iii) Other disposal operations	N.A.	
Total	N.A.	

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.

N.A.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

As a company engaged in the grading and certification of diamonds and coloured stones, waste generation is minimal. The primary waste generated is paper waste from certificates, reports, and documentation, which is effectively shredded and disposed of. Additionally, electronic waste such as monitors, keyboards, and mice is responsibly disposed of through authorised e-waste vendors. The chemicals used in our operations are safe, non-toxic, and non-hazardous, with any resultant waste being disposed of in full compliance with environmental and safety standards.

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

S. No.	Location of Operations/ Offices	Type of Operations	Whether the Conditions of Environmental Approval/Clearance are Being Complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
N.A.			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws in the current year

Name and Brief Details of Project	EIA Notification No.	Date	Whether Conducted by an Independent External Agency (Yes/No)	Results Communicated in the Public Domain (Yes/No)	Relevant Weblink
N.A.					

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

S. No.	Specify the law/regulation/ guidelines which were not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as Pollution Control Boards or by courts	Corrective action taken, if any
N.A.				

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

Essential Indicators

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
Nil		

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

Name of Authority	Brief of the Case	Corrective Action Taken
Nil		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.
Essential Indicators

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

Name and Brief Details of the Project	SIA Notification No.	Date of Notification	Whether Conducted by an Independent External Agency (Yes/No)	Results Communicated in the Public Domain (Yes/No)	Relevant Weblink
N.A.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format

S. No.	Name of the Project for Which R&R is Ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs Covered by R&R	Amounts Paid to PAFs in the year (In Rs.)
N.A.						

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

As a company engaged in the screening, grading, and certification of diamonds and coloured stones, our operations do not involve direct community engagement. However, we remain firm in our commitment to ethical business practices, industry compliance, making a positive contribution to the broader ecosystem in which we operate.

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

	CY 2024 (Current Year)	CY 2023 (Previous Year)
Directly Sourced from MSMEs/Small Producers	Not Recorded	Not Recorded
Directly from within India	Not Recorded	Not Recorded

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost

Location	CY 2024 (Current Year)	CY 2023 (Previous Year)
Rural	0	0
Semi-urban	0	0
Urban	5.54%	5.15%
Metropolitan	94.46%	94.85%

(Place to be categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan)

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.
Essential Indicators

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

We have a robust system in place to manage consumer complaints and feedback. Each complaint is promptly reviewed upon receipt, and appropriate action is taken to ensure a timely and effective resolution based on the nature of the concern.

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

	As a percentage of total turnover
Environmental and Social Parameters Relevant to the Product	N.A.
Safe and Responsible Usage	N.A.
Recycling and/or Safe Disposal	N.A.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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

	CY 2024 (Current Year)		Remarks	CY 2023 (Previous Year)		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data Privacy	Nil	N.A.	N.A.	Nil	N.A.	N.A.
Advertising	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Cybersecurity	Nil	N.A.	N.A.	Nil	N.A.	N.A.
Delivery of Essential Services	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Restrictive Trade Practices	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Unfair Trade Practices	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other	Nil	N.A.	N.A.	Nil	N.A.	N.A.

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

	Number	Reasons for recall
Voluntary recalls	N.A.	N.A.
Forced recalls	N.A.	N.A.

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

Yes, we have a comprehensive Privacy Policy that governs our approach to data privacy and protection. The policy outlines how we collect, use, store, and disclose personal information, ensuring full compliance with applicable data protection laws. It also includes measures to safeguard sensitive data, prevent unauthorised access, and empower individuals with control over their personal information. The full policy can be accessed at: <https://www.igi.org/privacy-policy/>

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

N.A.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

Nil

- b. Percentage of data breaches involving personally identifiable information of customers

N.A.

- c. Impact, if any, of the data breaches

N.A.