



SHOVON KNITWEAR LTD.

Manufacturer & Exporter of Quality Knitwear.

(A concern of Shovon Group of Companies Limited)

ESG KEY PERFORMANCE INDICATORS



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Approved By: Managing Director

Responsible Department: Sustainability Department



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KEY PERFORMANCE INDICATOR ESG ROADMAP UP TO 2030

Shovon Knitwear Ltd. recognizes its role in promoting sustainable development and views it not just as a societal obligation but also as a chance to create positive impact. To achieve this, we strive to surpass the basic requirements of information disclosure and regulatory compliance by embracing sustainable practices. By doing so, we aim to benefit not only to our employees, customers, suppliers, investors, partners, and shareholders but also contribute towards the betterment of society.

During the 2025 period, a materiality assessment was conducted based on Global Reporting Initiative (GRI) Principles to identify key sustainability priorities. Based on this assessment, the ESG KPI Roadmap is prepared, monitored and reported in accordance to the Global Reporting Initiative (GRI) Universal Standard 2021, ensuring a structured and transparent approach to measuring and reporting sustainability performance.

Environmental (E)	Social (S)	Governance (G)
Emissions and GHG Reduction	Employment and Labor Practices	Board Diversity
Energy Consumption and Efficiency	Human Rights	Business Ethics and Ethical Practices
Water Consumption and Effluent Management	Gender Equality and Diversity	Customer Health and Safety
Air Emissions and Air Quality	Occupational Health and Safety	Responsible Value Chain and Supplier Governance
Biodiversity	Corporate Social Responsibility	ESG Governance and Accountability
Waste Management and Circularity	Employee Training and Development	Certifications and Compliance
Materials and Resource Efficiency	Employee Engagement and Grievance Mechanisms	Anti-Corruption and Anti-Bribery
Product Life Cycle Assessment (LCA)	Community Engagement	Risk Management and Internal Controls
Product Use and End-of-Life Management	Social Certifications and Standards	Sustainability Reporting and Transparency
Environmental Certifications and Compliance	Product Quality and Consumer Protection	Data Privacy and Information Security



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RESPONSIBILITIES

The Environmental and Safety Head is tasked with monitoring and updating Environmental Key Performance Indicators (KPIs) on a monthly and quarterly basis, and subsequently presenting these updates to the company's management. Similarly, the Human Resource Head is responsible for tracking and updating Social and Governance KPIs monthly and quarterly, ensuring that the management receives regular updates on these metrics.

In addition, the Procurement Head oversees the tracking and updating of Sustainable Procurement KPIs on a monthly and quarterly basis, and communicates these updates to the company's management team.

Together, these department heads play a crucial role in ensuring that key sustainability metrics are regularly monitored, updated, and reported to the company's management for informed decision-making and continuous improvement efforts.

Location

Below locations were covered in order to collect the data and prepare the ESG KPI Roadmap Up to 2030.

Sl/No	Name	Address
1	Shovon Knitwear Ltd.	West Masdair, Fatullah, Narayanganj, Bangladesh

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PERIOD OF REVIEW

In alignment with our commitment to strategic alignment and operational efficiency, the Key Performance Indicators (KPIs) outlined in this document will undergo systematic reviews on a monthly and quarterly basis. These reviews are intended to facilitate timely adjustments and uphold our dedication to achieve our set targets.



During these reviews, the cumulative progress against the KPIs will be meticulously evaluated, and subsequent statuses will be updated accordingly. This structured review process is designed to provide a comprehensive understanding of our progress and identify areas requiring focused attention or adjustment.

Our current review cycle is synchronized with our annual target completion deadlines, set for December 31, 2030, respectively, for the calendar year 2030. These deadlines serve as critical benchmarks for evaluating our year-long performance and strategic direction. By adhering to this approach, we ensure a consistent and detailed assessment of our progress towards predefined objectives, enabling us to maintain a trajectory of growth and success.

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GUIDELINESS FOLLOWED

1) Global Reporting Initiative Standard

The company has meticulously followed this standard in order to evaluate, monitor and report the data and information in accordance to the Global Reporting Initiative (GRI) Universal Standards 2021, ensuring our sustainability metrics align with the world's most widely recognized framework for transparency and accountability. This approach allows us to not only measure our environmental, social, and governance (ESG) impacts accurately but also to benchmark our progress against global best practices. By adhering GRI Standards, we aim to offer a clear, consistent, and comprehensive overview of our sustainability performance, facilitating informed stakeholder engagement and underscoring our commitment to make a tangible, positive impact on both the planet and our communities.

Environmental KPIs in accordance to GRI:-

Environmental KPIs in Accordance with GRI Standards

Shovon Knitwear Ltd. ESG Roadmap up to 2030



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GRI Standard	Indicator	Corrected Description
GRI 305: Emissions	305-1, 305-2, 305-3, 305-4, 305-5	Tracks direct Scope 1 GHG emissions, energy indirect Scope 2 emissions, other indirect Scope 3 emissions, GHG emissions intensity, and reductions in GHG emissions.
GRI 302: Energy	302-1, 302-3, 302-4	Tracks energy consumption within the organization, energy intensity, and reductions in energy consumption.
GRI 303: Water and Effluents	303-1, 303-3, 303-4, 303-5	Tracks interactions with water as a shared resource, water withdrawal, water discharge, and water consumption. Water recycling, reuse and rainwater harvesting may be monitored as additional KPIs.
GRI 306: Waste	306-1, 306-2, 306-3, 306-4, 306-5	Tracks significant waste-related impacts, waste management practices, total waste generated, waste diverted from disposal, and waste directed to disposal.
GRI 301: Materials	301-1, 301-2, 301-3	Tracks materials used by weight or volume, recycled input materials, and reclaimed products and their packaging materials.
GRI 417: Marketing and Labeling	417-1	Tracks requirements for product and service information and labeling, including product components, safe use, and disposal information where applicable.
GRI 304: Biodiversity	304-1, 304-2, 304-3, 304-4	Tracks operational sites in or near protected areas or areas of high biodiversity value, significant biodiversity impacts, habitats protected or restored, and species on the IUCN Red List and national conservation lists affected by operations.



Social KPIs in accordance with GRI: -

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GRI Standard	Indicator	Corrected Description
GRI 408: Child Labor	408-1	Identifies operations and suppliers considered to have significant risk of incidents of child labor and the measures taken to help prevent and address such risks.
GRI 409: Forced or Compulsory Labor	409-1	Identifies operations and suppliers considered to have significant risk of incidents of forced or compulsory labor and the measures taken to help prevent and address such risks.
GRI 401: Employment	401-1, 401-2	Tracks new employee hires, employee turnover, and benefits provided to full-time employees that are not provided to temporary or part-time employees.
GRI 404: Training and Education	404-1, 404-2, 404-3	Measures average training hours per employee, skills development and transition assistance programs, and the percentage of employees receiving regular performance and career development reviews.
GRI 202: Market Presence	202-1, 202-2	Compares standard entry-level wages with local minimum wages and reports the proportion of senior management hired from the local community.
GRI 405: Diversity and Equal Opportunity	405-1, 405-2	Tracks diversity in governance bodies and the workforce, as well as the ratio of basic salary and remuneration of women to men.
GRI 403: Occupational Health and Safety	403-1, 403-2, 403-5	Covers occupational health and safety management systems, hazard identification, risk assessment, incident investigation, and worker training on occupational health and safety.
GRI 412: Human Rights Assessment	412-1, 412-2	Tracks operations that have undergone human rights reviews or impact assessments and employee training on human rights policies and procedures.
GRI 406: Non-discrimination	406-1	Reports incidents of discrimination and the status of remedial actions taken.
GRI 413: Local Communities	413-1, 413-2	Tracks operations with local community engagement, impact assessments and development programs, as well as operations with significant actual or potential negative impacts on local communities.



Governance KPIs in accordance to GRI: -

Shovon Knitwear Ltd. ESG Roadmap up to 2030

GRI Standard	Indicator	Corrected Description
GRI 205: Anti-corruption	205-1, 205-2, 205-3	Tracks operations assessed for corruption-related risks, communication and training on anti-corruption policies and procedures, and confirmed incidents of corruption and actions taken.
GRI 418: Customer Privacy	418-1	Reports substantiated complaints concerning breaches of customer privacy and losses of customer data.
GRI 308: Supplier Environmental Assessment	308-1, 308-2	Tracks new suppliers screened using environmental criteria and significant actual and potential negative environmental impacts in the supply chain, including assessments and actions taken.
GRI 414: Supplier Social Assessment	414-1, 414-2	Tracks new suppliers screened using social criteria and significant actual and potential negative social impacts in the supply chain, including assessments and corrective actions.
GRI 416: Customer Health and Safety	416-1, 416-2	Tracks the assessment of the health and safety impacts of product and service categories and incidents of non-compliance concerning health and safety impacts.
GRI 307: Environmental Compliance	307-1	Reports significant fines and non-monetary sanctions for non-compliance with environmental laws and regulations. Note: GRI 307 has been superseded by GRI 101: Biodiversity (2024) in the updated GRI Standards framework; verify the applicable reporting period and standard requirements.
GRI 404: Training and Education	404-1	Measures the average hours of training per year per employee, by gender and employee category. Business ethics training may be tracked as a supplementary

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2) Green House Gas Protocol

In accordance with our greenhouse gas (GHG) emissions tracking and reporting processes, the company rigorously follows the principles and guidelines set forth by the Greenhouse Gas Protocol. This comprehensive standard enables us to accurately quantify and manage our GHG emissions across different scopes, providing a clear framework for emission reduction initiatives and sustainability strategies.

ESG Topics	2023 Baseline	2024 Performance	2025 Performance	2026 (Jan-Sept) Performance	Target 2030	UN-SDGs
Greenhouse Gas (GHG) Carbon Footprint or Intensity	Scope 1 GHG (tCO ₂ eq) 41	Scope 1 GHG (tCO ₂ eq) 50.86	Scope 1 GHG (tCO ₂ eq) 58.10	Scope 1 GHG (tCO ₂ eq) 33	Scope 1 GHG (tCO ₂ eq) 30% Reduction (Target) 12.3	
	Scope 2 GHG (tCO ₂ eq) 902	Scope 2 GHG (tCO ₂ eq) 527.68	Scope 2 GHG (tCO ₂ eq) 688.33	Scope 2 GHG (tCO ₂ eq) 437.97	Scope 2 GHG (tCO ₂ eq) 30% Reduction (Target) 270.6	
	Scope 3 GHG (tCO ₂ eq) 16503	Scope 3 GHG (tCO ₂ eq) 15657	Scope 3 GHG (tCO ₂ eq) 14570.5	Scope 3 GHG (tCO ₂ eq) 10973	Scope 3 GHG (tCO ₂ eq) 30% Reduction (Target) 4950.9	
	Scope 3 Downstream GHG Emission (tCO ₂ eq) 205.2	Scope 3 Downstream GHG Emission (tCO ₂ eq) 187.9	Scope 3 Downstream GHG Emission (tCO ₂ eq) 176.25	Scope 3 Downstream GHG Emission (tCO ₂ eq) 103	Scope 3 Downstream GHG Emission (tCO ₂ eq) 30% Reduction (Target) 61.56	
	Scope 3 Upstream GHG Emission (tCO ₂ eq) 16297.8	Scope 3 Upstream GHG Emission (tCO ₂ eq) 15469.1	Scope 3 Upstream GHG Emission (tCO ₂ eq) 14394.25	Scope 3 Upstream GHG Emission (tCO ₂ eq) 10870	Scope 3 Upstream GHG Emission (tCO ₂ eq) 30% Reduction (Target) 4889.34	
	GHG Emission Intensity (Scope 1 + Scope 2) (tCO ₂ eq / Revenue (in	GHG Emission Intensity (Scope 1 + Scope 2) (tCO ₂ eq / Revenue (in	GHG Emission Intensity (Scope 1 + Scope 2) (tCO ₂ eq /	GHG Emission Intensity (Scope 1 + Scope 2) (tCO ₂ eq /	GHG Emission Intensity (Scope 1 + Scope 2) (tCO ₂ eq / Revenue (Tk.)) (Target) 1.506	



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	Tk.) 5.02	Tk.) 4.92	Revenue (in Tk.) 4.88	Revenue (in Tk.) 4.92		
	People Trained in GHG (Manhours) 20hrs	People Trained in GHG (Manhours) 37 hrs	People Trained in GHG (Manhours) 48 hrs	People Trained in GHG (Manhours) 42 hrs	People Trained in GHG (Manhours) (Target) 100 hrs	
Environment al Risk Assessment	% of operational sites assessed on specific environmental risks 100 %	% of operational sites assessed on specific environmental risks 100 %	% of operational sites assessed on specific environmental risks 100 %	% of operational sites assessed on specific environmental risks 100 %	% of operational sites assessed on specific environmental risks 100 %	
Environment al Complaints	# of Complaints 0	# of Complaints 0	# of Complaints 0	# of Complaints 0	# of Complaints 0	
Energy	Total energy consumption (in KWH) 1,395,627.19	Total energy consumption (in KWH) 901,387.65	Total energy consumption (in KWH) 1,690,692	Total energy consumption (in KWH) 1,109,635	Total energy consumption (in KWH) 42 % Reduction 586163.4198	
	Energy Intensity (KWH/Revenue (in Million Tk.) 280	Energy Intensity (KWH/Revenue (in Million Tk.) 248	Energy Intensity (KWH/Revenue (in Million Tk.) 297	Energy Intensity (KWH/Revenue (in Million Tk.) 265	Energy Intensity (MJ/Revenue (in Million Tk.) (Target) 190	
	Total renewable energy consumption (in KWH) (10 KW Plant capacity) 14,552	Total renewable energy consumption (in KWH) (20 KW Plant capacity) 50,570	Total renewable energy consumption (in KWH) (150 KW Plant capacity) 218280	Total renewable energy consumption (in KWH) (150 KW Plant capacity) 136570	Total renewable energy consumption (in KWH) (Target Increase 250 KW Plant capacity) 363800	
	Renewable Energy against Total Energy	Renewable Energy against Total Energy	Renewable Energy against Total	Renewable Energy against Total	Renewable Energy against Total Energy (%)	





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	(%) 1.042685 %	(%) 5.610239%	Energy (%) 12.91069%	Energy (%) 12.30765%	37.93%	
	People Trained on Energy Efficiency (Manhours) 20 hrs	People Trained on Energy Efficiency (Manhours) 30 hr	People Trained on Energy Efficiency (Manhours) 35hr	People Trained on Energy Efficiency (Manhours) 45 hr	People Trained on Energy Efficiency (Manhours) (Target) 60hrs	

ESG Topics Water	2023 Baseline	2024 Performance	2025 Performance	2026 (Jan- Sept) Performance	Target 2030	UN-SDGs
Total water consumption (kL/year)	18,690	17,223	19,458	25,787	10% reduction	
Total water recycled and reused (kL/year)	2,009	2,104	2,708	2,208	6,000	
Total rainwater harvested (kL/year)	0	0	0	0	50 kL/year	
Water consumption per employee (L/employee/day)	21.9	21.2	22.2	25.0	20.0	
Water treated (% of total water consumption)	10%	12%	13%	8.6%	40%	
Water intensity (water consumption/revenue, kL/Tk.)	0.00000404	0.00000354	0.00000382	0.00000100	0.00000271	
Water efficiency training (man-hours)	300	324	360	210	400	

ESG Topics Wastewater	2023 Baseline	2024 Performance	2025 Performance	2026 (Jan- Sept) Performance	Target 2030	UN-SDGs
Total Suspended Solids (TSS), mg/L	NA	NA	NA	NA	Applicable discharge limit	



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Ammoniacal nitrogen, mg/L	NA	NA	NA	NA	Applicable discharge limit	
Chemical Oxygen Demand (COD), mg/L	121.29	185.30	102.32	101.22	Below 250	

Air quality parameter	Unit	Applicable limit*	2023 Baseline	2024 Performance	2025 Performance	2026 (Jan-Sept) Performance	Target 2030	UN-SDGs
Sulphur Oxides (SOx)	µg/m ³	≤ 80	21.20	18.54	25.41	24.01	≤ 80	
Nitrogen Oxides (NOx)	µg/m ³	≤ 80	24.70	22.17	28.32	21.12	≤ 80	
Particulate Matter (PM10)	mg/m ³	≤ 100	0.06350	0.05341	0.05801	0.04703	≤ 100	
Fine Particulate Matter (PM2.5)	mg/m ³	≤ 60	0.02810	0.02288	0.02574	0.01261	≤ 60	
Ammonia (NH ₃)	mg/m ³	≤ 400*	0.00350*	0.00411	0.01032	0.01011	≤ 400*	
Lead (Pb)	mg/m ³	≤ 1.0	BDL	BDL	BDL	BDL	≤ 1.0	
Ozone (O ₃)	mg/m ³	≤ 180*	Not reported	0.01239	0.00996	0.00996	≤ 180*	



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Light	Cases of Non Compliance of IS – 3646 Standard Part – III 0	Cases of Non Compliance of IS – 3646 Standard Part – III 0	Cases of Non Compliance of IS – 3646 Standard Part – III 0	Cases of Non Compliance of IS – 3646 Standard Part – III 0	Cases of Non Compliance of IS – 3646 Standard Part – III 0	
Noise	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 65.9/75	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 65.9/75	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 65.9/75	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 65.9/75	Day Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 65.9/75	
	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 47.7 /70	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 47.7 /70	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 47.7 /70	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 47.7 /70	Night Time Noise Level dB (A) Leq Near Plant (Actual / Limit) 47.7 /70	
Biodiversity Conservation	% of total workforce received training on Biodiversity conservation 100%	% of total workforce received training on Biodiversity conservation 100%	% of total workforce received training on Biodiversity conservation 100%	% of total workforce received training on Biodiversity conservation 100%	% of total workforce received training on Biodiversity conservation 100%	
	% of total department covered in Internal risk assessment Biodiversity 100%	% of total department covered in Internal risk assessment Biodiversity 100%	% of total department covered in Internal risk assessment Biodiversity 100%	% of total department covered in Internal risk assessment Biodiversity 100%	% of total department covered in Internal risk assessment Biodiversity 100%	
	Number of Awareness session conducted on Biodiversity conservation	Number of Awareness session conducted on Biodiversity conservation	Number of Awareness session conducted on Biodiversity conservation	Number of Awareness session conducted on Biodiversity conservation	Number of Awareness session conducted on Biodiversity conservation 1	



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	1	1	1	1		
	Complaints received on Biodiversity 0	Complaints received on Biodiversity 0	Complaints received on Biodiversity 0	Complaints received on Biodiversity 0	Complaints received on Biodiversity 0	
Waste Generation	Total Waste Generation (in Metric Tones) 419.01	Total Waste Generation (in Metric Tonnes) 440.07	Total Waste Generation (in Metric Tonnes) 510.83	Total Waste Generation (in Metric Tonnes) 485.7	Total Waste Generated (in Metric Tonnes) (Target) (15% Reduction) 356.15	
	Total Hazardous Waste Generation (in Metric Tonnes) 2.182	Total Hazardous Waste Generation (in Metric Tonnes) 2.059	Total Hazardous Waste Generation (in Metric Tonnes) 3.12	Total Hazardous Waste Generation (in Metric Tonnes) 3.08	Total Hazardous Waste Generation (in Metric Tonnes) (Target) (3% Reduction) 2.11	
	Total non-Hazardous Waste Generation (in Metric Tonnes) 416.82	Total non-Hazardous Waste Generation (in Metric Tonnes) 438.0	Total non-Hazardous Waste Generation (in Metric Tonnes) 507.11	Total non-Hazardous Waste Generation (in Metric Tonnes) 482.62	Total non-Hazardous Waste Generation (in Metric Tonnes) (Target) (12%) 366.80	
	% of total waste from company operations diverted from landfills 99 %	waste from company operations diverted from landfills 100%	waste from company operations diverted from landfills 100%	waste from company operations diverted from landfills 100%	waste from company operations diverted from landfills 100%	
	Total Waste recycled in a year (in Metric Tonnes)	Total Waste recycled in a year (in Metric	Total Waste recycled in a year (in Metric	Total Waste recycled in a year (in Metric	Total Waste recycled in a year (in Metric Tonnes)	



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	55.00	Tonnes) 62.29	Tonnes) 60.07	Tonnes) 30.03	150	
	Reporting on Product End of Life Treatment 0	Reporting on Product End of Life Treatment 0	Reporting on Product End of Life Treatment 0	Reporting on Product End of Life Treatment 0	Reporting on Product End of Life Treatment (Target) 1	
	Percentage of products designed using sustainable or recycled materials. 100 %	Percentage of products designed using sustainable or recycled materials. 100 %	Percentage of products designed using sustainable or recycled materials. 100 %	Percentage of products designed using sustainable or recycled materials. 100 %	Percentage of products designed using sustainable or recycled materials. 100 %	
Product use and product End of Life	The percentage of products returned by customers compared to the total number of products sold. 0.80%	The percentage of products returned by customers compared to the total number of products sold. 0.78%	The percentage of products returned by customers compared to the total number of products sold. 0.72%	The percentage of products returned by customers compared to the total number of products sold. 0.30%	The percentage of products returned by customers compared to the total number of products sold.(Target) 0.20%	
	The percentage of customers who are aware of and participate in the company's recycling programs. 90%	The percentage of customers who are aware of and participate in the company's recycling programs. 90%	The percentage of customers who are aware of and participate in the company's recycling programs. 95%	The percentage of customers who are aware of and participate in the company's recycling programs. 95%	The percentage of customers who are aware of and participate in the company's recycling programs. (Target) 100%	
	Reporting on	Reporting on	Reporting on	Reporting on	Reporting on	





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	Product End of Life Treatment 0	Product End of Life Treatment 0	Product End of Life Treatment 0	Product End of Life Treatment 0	Product End of Life Treatment 0	
Sustainable Consumption	Number of awareness session with customer on disposal of product after use 1	Number of awareness session with customer on disposal of product after use 2	Number of awareness session with customer on disposal of product after use 2	Number of awareness session with customer on disposal of product after use 1	Number of awareness session with customer on disposal of product after use 5	
	Percentage of recycled input material out of total materials consumed 8.61%	Percentage of recycled input material out of total materials consumed 10%	Percentage of recycled input material out of total materials consumed 10%	Percentage of recycled input material out of total materials consumed 5%	Percentage of recycled input material out of total materials consumed 15%	
	% of customers covered in awareness session on disposal of product after use 100%	% of customers covered in awareness session on disposal of product after use 100%	% of customers covered in awareness session on disposal of product after use 100%	% of customers covered in awareness session on disposal of product after use 100%	% of customers covered in awareness session on disposal of product after use 100%	
	% of company's customer base has actively engaged in sustainable consumption practices 100%	% of company's customer base has actively engaged in sustainable consumption practices 100%	% of company's customer base has actively engaged in sustainable consumption practices 100%	% of company's customer base has actively engaged in sustainable consumption practices 100%	% of company's customer base has actively engaged in sustainable consumption practices 100%	
Sustainable Sourcing	% of Employees Trained Sustainable Sourcing of	% of Employees Trained Sustainable Sourcing of	% of Employees Trained Sustainable Sourcing of	% of Employees Trained Sustainable Sourcing of	% of Employees Trained Sustainable Sourcing of Raw material (Target)	



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	Raw material 30%	Raw material 40%	Raw material 100%	Raw material 100%	100%	
	% of Sustainable Sourcing of Raw material 15%	% of Sustainable Sourcing of Raw material 35%	% of Sustainable Sourcing of Raw material 40%	% of Sustainable Sourcing of Raw material 80%	% of Sustainable Sourcing of Raw material (Target) 90%	
Environmental Certificate	Percentage of operational sites with an environmental certification, such as ISO 14001 100%	Percentage of operational sites with an environmental certification, such as ISO 14001 100%	Percentage of operational sites with an environmental certification, such as ISO 14001 0%	Percentage of operational sites with an environmental certification, such as ISO 14001 0%	Percentage of operational sites with an environmental certification, such as ISO 14001 (Target) 100%	
	Percentage of operational sites with an environmental certification, such as ISO 50001 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 0%	Percentage of operational sites with an environmental certification, such as ISO 50001 (Target) 100%	
Environmental service and advocacy	# Number of environmental service and advocacy events organized 5	# Number of environmental service and advocacy events organized 8	# Number of environmental service and advocacy events organized 8	# Number of environmental service and advocacy events organized 4	# Number of environmental service and advocacy events organized 10	
	% Customers Participating in product related Training Programs 50%	% Customers Participating in product related Training Programs 70%	% Customers Participating in product- related Training Programs 100%	% Customers Participating in product- related Training Programs 100%	% Customers Participating in service-related Training Programs (Target) 100%	
	% of Customers	% of Customers	% of Customers	% of Customers	% of Customers Participating in	



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	Participating in environmental service and advocacy related Training Programs 30%	Participating in environmental service and advocacy related Training Programs 100%	Participating in environmental service and advocacy related Training Programs 100%	Participating in environmental service and advocacy related Training Programs 100%	environmental service and advocacy related Training Programs(Target) 100%	
Training	% of buyers across all locations who have received training on sustainable procurement 35%	% of buyers across all locations who have received training on sustainable procurement 50%	% of buyers across all locations who have received training on sustainable procurement 75%	% of buyers across all locations who have received training on sustainable procurement 90%	of buyers across all locations who have received training on sustainable procurement (Target) 100%	
	% of total workforce received training on environmental issues 13.33%	% of total workforce received training on environmental issues 70%	% of total workforce received training on environmental issues 90%	% of total workforce received training on environmental issues 100%	% of total workforce received training on environmental issues (Target) 100%	



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SOCIAL KPI ROADMAP UP TO 2030

No.	Social KPI	Unit	2023 Baseline	2024 Performance	2025 Performance	2026 Performance (Jan–Sept)	Target 2030	Relevant UN SDGs
1	Child Labour	% of cases	0%	0%	0%	0%	0%	SDG 8
2	Forced Labour	% of cases	0%	0%	0%	0%	0%	SDG 8
3	Human Trafficking	% of cases	0%	0%	0%	0%	0%	SDG 8
4	Employee Attrition Ratio	%	4.0%	3.8%	3.1%	2.02%	1.0%	SDG 8
5	Total Employee Training Hours	Hours/year	1,500	1,680	1,800	720	2,500	SDG 4, SDG 8
6	Average Training Hours per Employee	Hours /employee /year	5.81	6.42	6.62	3.62	10	SDG 4, SDG 8
7	Average Salary Above Minimum Wage	BDT/month	14,013	14,672	18,670	18,670	19,500	SDG 1, SDG 8
8	Highest-Paid Person to Median Employee Pay Ratio	Ratio	6:1	6:1	5:1	5:1	3:1	SDG 8, SDG 10
9	Employees Paid at or Above the Applicable Living Wage Benchmark	%	100%	100%	100%	100%	100%	SDG 1, SDG 8
10	Subcontractor Workers Covered by Minimum Wage/Living Wage Requirements	%	100%	100%	100%	100%	100%	SDG 8
11	Local People Hired	%	95%	95%	95%	95%	95%	SDG 8, SDG 11
12	Employees with Disabilities	% of workforce	0%	0%	0.45%	0.45%	1.50%	SDG 8, SDG 10
13	Vulnerable/Marginalized People at Top Management Level	%	0%	0%	0%	0%	1.50%	SDG 5, SDG 10
14	Vulnerable/Marginalized People in the Workforce	%	2.0%	2.0%	2.0%	2.0%	2.0%	SDG 8, SDG 10
15	Employees with Disabilities Who Feel Included and Supported	%	0%	0%	0.45%*	0.45%*	0.50%*	SDG 8, SDG 10



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Health & Safety

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan–Sep	2030 Target	Relevant UN SDGs
1	Lost Time Injury (LTI) Frequency Rate — Direct Workforce	Rate	0.00	0.00	0.00	0.00	0.00	SDG 3, 8
2	LTI Frequency Rate — Subcontractor Workers	Rate	0.00	0.00	0.00	0.00	0.00	SDG 3, 8
3	Lost Time Injury Severity Rate — Employees	Rate	0.00	0.00	0.00	0.00	0.00	SDG 3, 8
4	Lost Time Injury Severity Rate — Subcontractor Workers	Rate	0.00	0.00	0.00	0.00	0.00	SDG 3, 8
5	Work-Related Incidents	Number	63	53	46	46	0	SDG 3, 8
6	Fatal Work-Related Incidents	Number	0	0	0	0	0	SDG 3, 8
7	Days Lost Due to Work-Related Injuries, Fatalities and Ill Health	Days	0	0	0	0	0	SDG 3, 8
8	Operational Sites Covered by Employee Health & Safety Risk Assessments	%	100%	100%	100%	100%	100%	SDG 3, 8
9	Workforce Represented in Formal Joint Management–Worker Health & Safety Committees	%	100%	100%	100%	100%	100%	SDG 8
10	Health & Safety Training	Hours/year	936	972	1,080	620	1,300	SDG 3, 8



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Human Rights

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Direct Employees Covered by Living Wage Benchmarking Analysis	%	100%	100%	100%	100%	100%	SDG 1, 8
2	Employees Paid Below Living Wage, Including Direct Employees, Contractors and Dispatched Workers	%	0%	0%	0%	0%	0%	SDG 1, 8
3	Average Wage Gap for Direct Employees Paid Below Living Wage	%	0%	0%	0%	0%	0%	SDG 1, 8
4	Subcontractor Workers Covered by Employee Code of Conduct Agreements	%	100%	100%	100%	100%	100%	SDG 8
5	Workforce Covered by Formally Elected Employee Representatives	%	100%	100%	100%	100%	100%	SDG 8, 16
6	Workforce Receiving Regular Performance and Career Development Reviews	%	100%	100%	100%	100%	100%	SDG 4, 8
7	Complaints Relating to Child Labour or Human Trafficking	Number	0	0	0	0	0	SDG 8, 16
8	Complaints Relating to Sexual Harassment	Number	0	0	0	0	0	SDG 5, 8
9	Internal Discrimination Complaints	Number	0	0	0	0	0	SDG 5, 10
10	Discrimination Complaints Relating to Suppliers	Number	0	0	0	0	0	SDG 8, 10
11	Discrimination Complaints Relating to Customers	Number	0	0	0	0	0	SDG 10, 16
12	Discrimination Complaints Relating to Other Stakeholders	Number	0	0	0	0	0	SDG 10, 16



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13	Internal Data Privacy or Security Complaints	Number	0	0	0	0	0	SDG 16
14	Data Privacy or Security Complaints Relating to Suppliers	Number	0	0	0	0	0	SDG 16
15	Data Privacy or Security Complaints Relating to Customers	Number	0	0	0	0	0	SDG 16
16	Data Privacy or Security Complaints Relating to Other Stakeholders	Number	0	0	0	0	0	SDG 16
17	Operational Sites Assessed for Human Rights Risks	%	100%	100%	100%	100%	100%	SDG 8, 16
18	Operational Sites Subject to Human Rights Reviews or Impact Assessments	%	100%	100%	100%	100%	100%	SDG 8, 16
19	External Stakeholder Human Rights Impact Reporting Compliance	%	100%	100%	100%	100%	100%	SDG 12, 16
20	Human Rights Training	Hours/year	324	336	360	120	400	SDG 4, 8

Career Management & Training

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Workforce Receiving Career- or Skills-Related Training	%	100%	100%	100%	100%	100%	SDG 4, 8
2	Career Management and Skills Development Training	Hours/year	240	288	336	220	370	SDG 4, 8
3	Career Management Awareness Sessions Conducted	Number/year	3	5	5	3	8	SDG 4, 8



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4	Percentage of employees who received regular performance and career development reviews	%	100%	100%	100%	100%	100%	SDG 4, 8
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Gender Equality

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Gender Balance at Worker Level (Women:Men)	Ratio	64:36	65:35	65:35	65:35	70:30	SDG 5, 8
2	Women at Executive Level	%	6.17%	6.17%	7.28%	7.28%	15%	SDG 5, 10
3	Women at Top/Key Management Level	%	15%	15%	15%	15%	25%	SDG 5, 8
4	Gender Balance Across the Whole Organisation (Women:Men)	Ratio	63:37	64:36	64:36	64:36	69:31	SDG 5, 8
5	Additional Gender Representation Indicator — Original Definition to Be Verified	%	1.71%	1.71%	1.71%	1.71%	5%	SDG 5, 10
6	Average Unadjusted Gender Pay Gap	%	0%	0%	0%	0%	0%	SDG 5, 8
7	Gender Equality Training	Hours/year	300	324	360	110	380	SDG 5, 8



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Working Conditions

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Total Hours Worked	Man-hours/year	307,470	297,560	291,870	195,935	35,000*	SDG 8
2	Plants and Offices Assessed	%	100%	100%	100%	100%	100%	SDG 8
3	Incidents of Non-Potable Drinking Water Identified	Number	0	0	0	0	0	SDG 3, 6
4	Workforce Trained on Discrimination and Harassment	%	50%	60%	80%	80%	100%	SDG 5, 8
5	Workforce Trained on Diversity, Equity and Inclusion (DEI)	%	100%	70%	100%	100%	100%	SDG 5, 10
6	Employees Covered by Awareness Programmes	%	100%	100%	100%	100%	100%	SDG 4, 8
7	Incidents of Non-Compliance with Working Conditions Principles	Number	0	0	0	0	0	SDG 8

Social Certifications

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Operational Facilities Certified to ISO 45001	%	0%	0%	0%	0%*	100%	SDG 3, 8
2	Operational Facilities Certified to SA8000	%	0%	0%	0%	0%	100%	SDG 8, 16
3	BSCI Certification	%	100%	100%	100%	100%	100%	SDG 8, 12
4	ICS Social	%	100%	100%	100%	100%	100%	SDG 8, 12



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Corporate Social Responsibility (CSR)

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Amount Spent on CSR	BDT crore/year	2.40	6.12	8.44	4.30	10.00	SDG 1, 3, 4
2	Social Initiatives at National and Local Levels	Number/year	0	6	7	7	9	SDG 1, 3, 4, 11

GOVERNANCE

Business Ethics, Anti-Corruption & Bribery

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Complaints Reported on Corruption and Bribery	Number	0	0	0	0	0	SDG 16
2	Trading Partners Covered by Due Diligence on Corruption	%	100%	100%	100%	100%	100%	SDG 16
3	Anti-Corruption and Bribery Training	Hours/year	324	336	360	220	420	SDG 4, 16
4	Operational Sites Certified to ISO 37001 Anti-Bribery Management Systems	%	0%	0%	0%	0%	100%	SDG 16



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Information Security & Data Privacy

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Operational Sites Certified to ISO 27001 Information Security Management Systems	%	0%	0%	0%	0%	100%	SDG 9, 16
2	Data Breach Incidents	Number	0	0	0	0	0	SDG 16
3	Trading Partners Covered by Due Diligence on Information Security	%	100%	100%	100%	100%	100%	SDG 16
4	Data Retention Compliance	%	100%	100%	100%	100%	100%	SDG 16
5	User Complaints Relating to Information Security or Data Privacy	Number	0	0	0	0	0	SDG 16

Responsible Supply Chain & Supplier Sustainability

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Suppliers Evaluated for ESG Performance	%	NIL	25%	40%	40%	100%	SDG 8, 12
2	Suppliers Evaluated for CSR Reporting (On-site)	%	—	25%	40%	40%	100%	SDG 8, 12
3	Suppliers Evaluated through CSR Assessments	%	NIL	25%	40%	40%	100%	SDG 8, 12
4	Average Number of Non-Conformities Found per Supplier	Number/supplier	0	0	0	0	0	SDG 8, 12
5	Average Number of Corrective Actions Taken per Supplier	Number/supplier	0	0	0	0	0	SDG 8, 12
6	Audited or Assessed Suppliers Engaged in Corrective Actions or	%	20%	50%	70%	80%	100%	SDG 8, 12



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	Capacity Building							
7	Suppliers in Agreement with Company Policies	%	100%	100%	100%	100%	100%	SDG 8, 12, 16
8	Suppliers in Agreement with the Company's Supplier Code of Conduct	%	100%	100%	100%	100%	100%	SDG 8, 12, 16
9	Supplier Contracts Incorporating Sustainability Clauses	%	50%	60%	60%	70%	100%	SDG 8, 12

Anti-Competitive Practices & Internal Controls

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Incidents of Deceptive Advertising	Number	0	0	0	0	0	SDG 12, 16
2	Departments Covered by Risk Assessment and Internal Audit	%	100%	100%	100%	100%	100%	SDG 16

Ethics & Employee Accountability

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Total Workforce Trained on Business Ethics Issues	%	60%	60%	71%	65%	100%	SDG 4, 8, 16
2	Employee Satisfaction Rate with Ethics Training	%	100%	100%	100%	100%	100%	SDG 4, 8
3	Operational Sites Covered by Internal Audits or Risk Assessments on Business Ethics	%	100%	100%	100%	100%	100%	SDG 16
4	Number of Whistleblower Reports Received	Number	0	0	0	0	0	SDG 16



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Customer Health & Safety

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Complaints Related to the Use of Products	Number	0	0	0	0	0	SDG 3, 12
2	Customer Safety Training Sessions or Programmes Conducted	%	10%	10%	10%	10%	50%	SDG 3, 12
3	Customer Participation Rate in Sustainability Sessions or Meetings	%	10%	10%	10%	10%	50%	SDG 12, 17
4	Customer Satisfaction Rate for Sustainability Sessions or Meetings	%	10%	10%	10%	10%	50%	SDG 12, 17

Labour Relations & Collective Bargaining

No.	Key Performance Indicator	Unit	2023 Baseline	2024	2025	2026 Jan-Sep	2030 Target	Relevant UN SDGs
1	Workforce Covered by Formal Collective Agreements Concerning Working Conditions	%	100%	100%	100%	100%	100%	SDG 8
2	Complaints Registered Regarding Violations of Collective Bargaining Agreements	Number	0	0	0	0	0	SDG 8, 16