



# SHOVON KNITWEAR LTD.

Manufacturer & Exporter of Quality Knitwear.

(A concern of Shovon Group of Companies Limited)

## Sustainability Report- 2025



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**Responsible Department:** Sustainability Department



| Prepared By                                                                                                                             | Reviewed By                                                                                                                             | Approved By                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
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## Report Profile and Basis of Preparation

This report consolidates information from Shovon Knitwear Ltd.'s Sustainability Report 2025 and ESG Key Performance Indicators (KPI) Roadmap up to 2030. It presents the company's sustainability management approach, selected performance indicators, targets and improvement priorities in a format organized around the four principal assessment themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement.

Reporting boundary: Shovon Knitwear Ltd., West Masdair, Fatullah, Narayanganj, Bangladesh. The main reporting period is calendar year 2025. Where the KPI Roadmap provides interim information, January–September 2026 figures are shown separately and must not be interpreted as full-year results. Reporting references identified in the source documents include GRI Universal Standards 2021, selected GRI topic standards, the Greenhouse Gas Protocol, the UN Sustainable Development Goals (SDGs), and the company's ESG KPI Roadmap through 2030.

## Important data and assurance note

This is an sustainability report draft, not an medal, certification or assurance statement. Figures and descriptions are reproduced from the two supplied documents. The source files contain some period, unit and target inconsistencies; these are flagged for verification rather than silently corrected. Before external publication or management should validate figures against original records, laboratory reports, invoices, payroll, training records, audit reports and approved policies.

## Contents

1. Management commitment and company profile
2. Sustainability governance and stakeholder engagement
3. Material topics and sustainability strategy
4. Environment
5. Labour and Human Rights
6. Ethics and Responsible Business Conduct
7. Sustainable Procurement
8. KPI performance dashboard and 2030 commitments
9. GRI/ESG indicator reference and reporting limitations



# SHOVON KNITWEAR LTD.

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## 1. Management Commitment and Company Profile

Shovon Knitwear Ltd. is a garment manufacturer and exporter based in Narayanganj, Bangladesh, and a concern of Shovon Group of Companies Limited. The company's stated values include commitment to on-time delivery, quality and sustainability; operational efficiency; and rigorous social and technical compliance.

| Company profile item        | Information in supplied report                                                                                            |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Business                    | Apparel manufacturing and export                                                                                          |
| Location                    | West Masdair, Fatullah, Narayanganj, Bangladesh                                                                           |
| Established                 | 1991                                                                                                                      |
| Workforce                   | 1,500+ employees (as stated in Sustainability Report 2024)                                                                |
| Monthly production capacity | 1,300,000 pieces (as stated in source report)                                                                             |
| 2025 sales/export value     | USD 23.48 million (as stated in source report)                                                                            |
| Export markets              | Europe, North America, South America, North Africa, Middle East and South Asia; country list appears in the source report |
| Management oversight        | Board of Directors and Managing Director                                                                                  |
| Vision                      | Be an unmatched apparel manufacturing solution                                                                            |
| Mission                     | Produce a wide range of apparel with exceptional price, innovative designs and value additions                            |

The source report describes the company's focus on quality, delivery performance, workforce welfare, responsible material sourcing, resource efficiency, recycling and continual improvement. Management should confirm that all profile statistics refer to the same reporting boundary and period before final publication.

## Management statement

At Shovon Knitwear Ltd., we recognize that long-term business resilience depends on responsible environmental management, respect for workers' rights, ethical conduct and constructive relationships with suppliers and stakeholders. We use our ESG KPI Roadmap to track performance, identify gaps and guide improvement toward 2030. We will continue strengthening data quality, accountability and evidence-based reporting so that our sustainability commitments are reflected in day-to-day decisions.

Draft statement for management review and approval — not an attributed quotation.



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## 2. Sustainability Governance and Stakeholder Engagement

The KPI Roadmap assigns environmental KPI monitoring to the Environmental and Safety Head, social and governance KPI tracking to the Human Resource Head, and sustainable procurement KPI monitoring to the Procurement Head. The source document specifies monthly and quarterly updates to management.

| Responsible function   | Core reporting responsibility                                                  | Suggested EcoVadis evidence                                                                                                |
|------------------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Environmental & Safety | Monitor environmental KPIs monthly/quarterly; report to management             | Meter logs, energy and water bills, emissions calculations, lab reports, waste manifests, inspection and audit records     |
| Human Resources        | Track social and governance KPIs; report to management                         | Payroll and wage records, working-hour data, training logs, grievance register, incident records, worker committee minutes |
| Procurement            | Track sustainable procurement KPIs; report to management                       | Supplier list, supplier code of conduct, screening checklist, supplier assessments, corrective-action follow-up            |
| Top management         | Review progress, approve targets and resources, oversee continuous improvement | Management review minutes, approved policies, action plans, KPI review records                                             |

### Stakeholder engagement

The previous sustainability report identifies employees, suppliers, customers, local communities, government and regulators, investors, NGOs and industry associations as stakeholders. Engagement methods include training, workshops, surveys, feedback channels, meetings, audits, supply-chain mapping, community programmes, compliance reporting and industry initiatives.

## 3. Material Topics and Strategy

The source report states that material topics were identified by considering environmental, social and economic impacts, stakeholder expectations, international frameworks, national initiatives, media coverage and comparable-industry assessments. The listed material topics include economic performance, energy, emissions, waste, materials, water, health and safety, diversity and inclusion, workforce, training, stakeholder engagement and employee wellbeing.



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| EcoVadis theme          | Priority topics identified from source documents                                                             | Strategic direction                                                                                                      |
|-------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Environment             | GHG emissions, energy, water, wastewater, air quality, waste, materials, biodiversity                        | Improve resource efficiency, reduce emissions and waste, expand renewable energy and strengthen environmental monitoring |
| Labour & Human Rights   | Child/forced labour, wages, working conditions, health and safety, training, diversity, grievance mechanisms | Protect worker rights, prevent harm, support fair treatment and build skills                                             |
| Ethics                  | Anti-corruption, business ethics, data privacy, internal controls, product safety and transparent reporting  | Strengthen training, risk assessment, reporting channels, data protection and accountability                             |
| Sustainable Procurement | Supplier ESG screening, supplier social/environmental performance, responsible materials and traceability    | Extend due diligence, supplier engagement, corrective action and responsible sourcing across the value chain             |

The company's 2030 roadmap is intended to support continuous improvement and is linked in the source documents to relevant UN SDGs. Targets should be reviewed annually and assigned to accountable owners with clear baselines, calculation methods, budgets and evidence.



# SHOVON KNITWEAR LTD.

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## 4. Environment

### 4.1 Environmental Management System

The previous sustainability report describes an Environmental Management System (EMS) built around policy setting, planning, implementation, monitoring/corrective action and management review. Environmental awareness and training, monitoring and measurement, corrective actions and periodic management reviews are described as elements of the approach.

- Maintain an approved environmental policy with measurable objectives and assigned responsibilities.
- Identify significant environmental aspects and risks, including energy, GHG emissions, water, wastewater, air emissions, materials and waste.
- Keep current legal registers, permits, monitoring results and evidence of corrective actions.
- Review performance monthly/quarterly and document management decisions and follow-up actions.

### 4.2 Energy and Greenhouse Gas Emissions

The KPI Roadmap reports Scope 1, Scope 2 and Scope 3 GHG emissions and an emissions-intensity indicator. The 2030 roadmap target is described as a 30% reduction for the listed scopes. The separate 2025 report describes energy-efficiency improvements, internal and external energy audits, maintenance monitoring and a renewable-energy objective.

| GHG indicator (tCO <sub>2</sub> e unless noted)                                  | 2023 baseline | 2024     | 2025      | Jan-Sep 2026 | 2030 roadmap target as written                |
|----------------------------------------------------------------------------------|---------------|----------|-----------|--------------|-----------------------------------------------|
| Scope 1 emissions                                                                | 41            | 50.86    | 58.10     | 33           | 30% reduction; target value shown as 12.3     |
| Scope 2 emissions                                                                | 902           | 527.68   | 688.33    | 437.97       | 30% reduction; target value shown as 270.6    |
| Scope 3 emissions                                                                | 16,503        | 15,657   | 14,570.5  | 10,973       | 30% reduction; target value shown as 4,950.9  |
| Scope 3 upstream emissions                                                       | 16,297.8      | 15,469.1 | 14,394.25 | 10,870       | 30% reduction; target value shown as 4,889.34 |
| Scope 3 downstream emissions                                                     | 205.2         | 187.9    | 176.25    | 103          | 30% reduction; target value shown as 61.56    |
| Scope 1 + 2 emissions intensity (source unit: tCO <sub>2</sub> e/revenue in Tk.) | 5.02          | 4.92     | 4.88      | 4.92         | 1.506                                         |



# SHOVON KNITWEAR LTD.

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Interpretation: reported Scope 1 emissions rose from 41 in 2023 to 58.10 in 2025, while Scope 2 was lower in 2024 than the 2023 baseline but increased in 2025. Scope 3 declined across the listed years. Because the source roadmap includes different target values and a revenue-intensity unit that needs confirmation, these figures should be checked against the GHG inventory, emission factors, reporting boundary and target calculation before external use.

## Energy performance and commitments

| Indicator                                     | 2023 baseline | 2024       | 2025      | Jan–Sep 2026 | 2030 target                                      |
|-----------------------------------------------|---------------|------------|-----------|--------------|--------------------------------------------------|
| Total energy consumption (kWh)                | 1,395,627.19  | 901,387.65 | 1,690,692 | 1,109,635    | 42% reduction; target 586,163.4198               |
| Energy intensity (kWh/revenue in million Tk.) | 280           | 248        | 297       | 265          | 190 (unit in roadmap differs in one target cell) |
| Renewable energy generation/consumption (kWh) | 14,552        | 50,570     | 218,280   | 136,570      | 363,800; target references 250 kW plant capacity |
| Renewable energy as share of total energy     | 1.04%         | 5.61%      | 12.91%    | 12.31%       | 37.93%                                           |
| Energy-efficiency training (man-hours)        | 20            | 30         | 35        | 45           | 60                                               |

The previous report separately states an ambition to source 20% of energy from renewable sources by 2030. The KPI Roadmap shows a 37.93% target. Management should reconcile these two target statements and document whether they use different baselines or scopes.

## 4.3 Water and Wastewater

| Water indicator                                 | 2023 baseline | 2024   | 2025   | Jan–Sep 2026 | 2030 target   |
|-------------------------------------------------|---------------|--------|--------|--------------|---------------|
| Total water consumption (kL/year)               | 18,690        | 17,223 | 19,458 | 25,787       | 10% reduction |
| Water recycled/reused (kL/year)                 | 2,009         | 2,104  | 2,708  | 2,208        | 6,000         |
| 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 consumption)          | 10%           | 12%    | 13%    | 8.6%         | 40%           |
| Water efficiency training (man-hours)           | 300           | 324    | 360    | 210          | 400           |
| COD in wastewater (mg/L)                        | 121.29        | 185.30 | 102.32 | 101.22       | Below 250     |



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The 2026 water figure is a January–September value shown in the roadmap column but is greater than the reported full-year 2025 value. It should not be compared directly without confirming the measurement period, meter coverage and units. TSS and ammoniacal nitrogen are listed as “NA” in the source; obtain laboratory results where applicable and retain discharge-monitoring evidence.

## 4.4 Air Quality, Noise and Biodiversity

| Parameter                                | 2025 reported value | Jan–Sep 2026 reported value | Limit/target stated in roadmap |
|------------------------------------------|---------------------|-----------------------------|--------------------------------|
| Sulphur oxides (SOx), µg/m <sup>3</sup>  | 25.41               | 24.01                       | ≤80                            |
| Nitrogen oxides (NOx), µg/m <sup>3</sup> | 28.32               | 21.12                       | ≤80                            |
| PM10, mg/m <sup>3</sup>                  | 0.05801             | 0.04703                     | ≤100                           |
| PM2.5, mg/m <sup>3</sup>                 | 0.02574             | 0.01261                     | ≤60                            |
| Lead (Pb), mg/m <sup>3</sup>             | BDL                 | BDL                         | ≤1.0                           |
| Day-time noise near plant, dB(A) Leq     | 65.9/75             | 65.9/75                     | Actual/limit as reported       |
| Night-time noise near plant, dB(A) Leq   | 47.7/70             | 47.7/70                     | Actual/limit as reported       |

The roadmap reports biodiversity training coverage and internal biodiversity risk assessment coverage at 100%, one awareness session and zero biodiversity complaints. Preserve training attendance, risk assessment records, site maps and any evidence supporting biodiversity-related claims. Laboratory units and applicable limits should be checked by the responsible environmental professional before publication.

## 4.5 Waste and Circularity

| Waste indicator       | 2023 baseline (MT) | 2024 (MT) | 2025 (MT) | Jan–Sep 2026 (MT) | 2030 target                     |
|-----------------------|--------------------|-----------|-----------|-------------------|---------------------------------|
| Total waste generated | 419.01             | 440.07    | 510.83    | 485.7             | 15% reduction; target 356.15 MT |

The KPI roadmap shows increasing waste generation through 2025 and a January–September 2026 figure of 485.7 MT. The company should strengthen waste segregation, weigh and reconcile waste streams, document authorised recyclers and disposal routes, and calculate diversion/recycling rates using a consistent method. The earlier report describes recycling of fabric, trims, accessories, paper, plastic and metal, and a target to reduce fabric waste by 30%; these claims should be supported by weighbridge/scale logs, recycler receipts and production records.



# SHOVON KNITWEAR LTD.

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(A concern of Shovon Group of Companies Limited)

## 4.6 Materials and Responsible Sourcing

The previous sustainability report refers to sustainable fibres and inputs including bamboo fibre, ECOVERO, Livaeco, recycled polyester and bio cotton, and accessories such as recycled buttons, hangtags, polybags, polyester threads and polymer zippers, as well as FSC-certified paper products. It also refers to GOTS, GRS, OCS, Better Cotton and other material-related standards. Specific claims should be made only for products and lots covered by valid certificates, transaction certificates, supplier declarations or chain-of-custody records.

- Track conventional and preferred/recycled materials by weight and product/order.
- Maintain purchase orders, invoices, valid scope certificates and transaction certificates where applicable.
- Record supplier approval, material traceability, incoming inspection and non-conforming material disposition.
- Develop material-efficiency and fabric-waste reduction projects with quantified baselines and results.



# SHOVON KNITWEAR LTD.

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## 5. Labour and Human Rights

### 5.1 Employment, Worker Rights and Labour Standards

The ESG KPI Roadmap reports zero cases for child labour, forced labour and human trafficking for 2023, 2024, 2025 and January–September 2026. It also reports 100% coverage for living-wage benchmarking of direct employees, 0% of employees paid below the living-wage benchmark, 100% coverage of subcontractor workers by the employee Code of Conduct, and 100% workforce coverage by formally elected employee representatives. These are company-reported figures and should be backed by age-verification records, recruitment controls, payroll analysis, worker representation records and subcontractor agreements.

| Social KPI                                    | 2023 baseline | 2024   | 2025   | Jan–Sep 2026 | 2030 target |
|-----------------------------------------------|---------------|--------|--------|--------------|-------------|
| Child labour cases (%)                        | 0%            | 0%     | 0%     | 0%           | 0%          |
| Forced labour cases (%)                       | 0%            | 0%     | 0%     | 0%           | 0%          |
| Human trafficking cases (%)                   | 0%            | 0%     | 0%     | 0%           | 0%          |
| Employee attrition ratio                      | 4.0%          | 3.8%   | 3.1%   | 2.02%        | 1.0%        |
| Average salary above minimum wage (BDT/month) | 14,013        | 14,672 | 18,670 | 18,670       | 19,500      |
| Employees covered by living-wage benchmarking | 100%          | 100%   | 100%   | 100%         | 100%        |
| Employees paid below living-wage benchmark    | 0%            | 0%     | 0%     | 0%           | 0%          |

The term “living wage” should be clearly defined, including the benchmark source, reference household assumptions, geographic basis and calculation date. Minimum wage compliance and living-wage analysis are different tests and should be documented separately.

### 5.2 Occupational Health and Safety

The KPI Roadmap reports a lost-time injury frequency rate of zero for direct and subcontractor workers, a lost-time injury severity rate of zero, zero fatal work-related incidents and zero lost days in the listed periods. It also reports 46 work-related incidents in 2025 and 46 in January–September 2026, against a 2030 target of zero. The distinction between total incidents and lost-time incidents should be retained in reporting.



# SHOVON KNITWEAR LTD.

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(A concern of Shovon Group of Companies Limited)

| Health & safety KPI                                          | 2023 | 2024 | 2025 | Jan-Sep 2026 | 2030 target |
|--------------------------------------------------------------|------|------|------|--------------|-------------|
| LTI frequency rate — direct workforce                        | 0.00 | 0.00 | 0.00 | 0.00         | 0.00        |
| LTI frequency rate — subcontractor workers                   | 0.00 | 0.00 | 0.00 | 0.00         | 0.00        |
| Work-related incidents (number)                              | 63   | 53   | 46   | 46           | 0           |
| Fatal work-related incidents                                 | 0    | 0    | 0    | 0            | 0           |
| Days lost due to work-related injuries/fatalities/ill health | 0    | 0    | 0    | 0            | 0           |
| Plants and offices assessed                                  | 100% | 100% | 100% | 100%         | 100%        |

Improvement priorities include maintaining risk assessments, machine and electrical safety inspections, fire and emergency preparedness, incident/near-miss investigations, worker participation, medical and first-aid arrangements, contractor controls and corrective-action closure. Maintain drill reports, inspection checklists, training records and incident investigation files.

## 5.3 Training, Skills and Career Development

| Training KPI                                                   | 2023 baseline | 2024  | 2025  | Jan-Sep 2026 | 2030 target |
|----------------------------------------------------------------|---------------|-------|-------|--------------|-------------|
| Total employee training hours                                  | 1,500         | 1,680 | 1,800 | 720          | 2,500       |
| Average training hours per employee                            | 5.81          | 6.42  | 6.62  | 3.62         | 10          |
| Workforce receiving career/skills-related training             | 100%          | 100%  | 100%  | 100%         | 100%        |
| Career management and skills development training (hours/year) | 240           | 288   | 336   | 220          | 370         |
| Career management awareness sessions                           | 3             | 5     | 5     | 3            | 8           |
| Workforce trained on discrimination and harassment             | 50%           | 60%   | 80%   | 80%          | 100%        |
| Workforce trained on diversity, equity and inclusion           | 100%          | 70%   | 100%  | 100%         | 100%        |



# SHOVON KNITWEAR LTD.

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Training effectiveness should be monitored through attendance, pre/post assessments where appropriate, participant feedback, supervisor observation and evidence of corrective or performance improvement. January–September figures are interim and should be updated at year end.

## 5.4 Gender Equality, Diversity and Inclusion

| Diversity KPI                                  | 2023 baseline | 2024  | 2025  | Jan–Sep 2026 | 2030 target |
|------------------------------------------------|---------------|-------|-------|--------------|-------------|
| Gender balance at worker level (women:men)     | 64:36         | 65:35 | 65:35 | 65:35        | 70:30       |
| Women at executive level                       | 6.17%         | 6.17% | 7.28% | 7.28%        | 15%         |
| Women at top/key management level              | 15%           | 15%   | 15%   | 15%          | 25%         |
| Gender balance across organisation (women:men) | 63:37         | 64:36 | 64:36 | 64:36        | 69:31       |
| Average unadjusted gender pay gap              | 0%            | 0%    | 0%    | 0%           | 0%          |
| Gender equality training (hours/year)          | 300           | 324   | 360   | 110          | 380         |

The roadmap includes one additional gender-representation indicator whose original definition should be verified before reporting. Pay-gap results should be supported by a documented methodology comparing like-for-like roles, grades and pay components, and should account for sample size and relevant employee categories.

## 5.5 Grievances, Worker Voice and Community

The source report describes employee feedback systems, surveys, workshops and regular training as engagement methods. The KPI Roadmap reports no complaints relating to child labour or human trafficking and no complaints registered regarding collective bargaining agreement violations in the listed periods. The report should not interpret a zero complaint count as proof that no issue exists; accessibility, confidentiality, non-retaliation and awareness of grievance channels should also be demonstrated.

- Maintain documented grievance channels available to workers in languages and formats they understand.
- Record receipt, risk assessment, investigation, resolution, closure time and appeal route while protecting confidentiality.
- Monitor retaliation risks and communicate non-retaliation expectations.
- Document community programmes, expenditure, beneficiaries, outcomes and stakeholder feedback.



# SHOVON KNITWEAR LTD.

Manufacturer & Exporter of Quality Knitwear.

(A concern of Shovon Group of Companies Limited)

| Community KPI                                             | 2023 baseline | 2024 | 2025 | Jan–Sep 2026 | 2030 target |
|-----------------------------------------------------------|---------------|------|------|--------------|-------------|
| CSR expenditure (BDT crore/year)                          | 2.40          | 6.12 | 8.44 | 4.30         | 10.00       |
| Social initiatives at national/local levels (number/year) | 0             | 6    | 7    | 7            | 9           |

## 6. Ethics and Responsible Business Conduct

### 6.1 Anti-Corruption and Business Ethics

The ESG KPI Roadmap reports zero complaints concerning corruption and bribery and 100% of trading partners covered by corruption due diligence in the listed periods. It reports business ethics training coverage of 71% in 2025 and 65% for January–September 2026, against a 100% target for 2030. Anti-corruption and bribery training is reported as 360 hours in 2025 and 220 hours in January–September 2026, with a target of 420 hours.

| Ethics KPI                                                  | 2023 baseline | 2024 | 2025 | Jan–Sep 2026 | 2030 target |
|-------------------------------------------------------------|---------------|------|------|--------------|-------------|
| Complaints reported on corruption/bribery                   | 0             | 0    | 0    | 0            | 0           |
| Trading partners covered by corruption due diligence        | 100%          | 100% | 100% | 100%         | 100%        |
| Anti-corruption and bribery training (hours/year)           | 324           | 336  | 360  | 220          | 420         |
| Workforce trained on business ethics                        | 60%           | 60%  | 71%  | 65%          | 100%        |
| Employee satisfaction with ethics training                  | 100%          | 100% | 100% | 100%         | 100%        |
| Operations covered by ethics risk assessment/internal audit | 100%          | 100% | 100% | 100%         | 100%        |
| Whistleblower reports received                              | 0             | 0    | 0    | 0            | 0           |
| Operational sites certified to ISO 37001                    | 0%            | 0%   | 0%   | 0%           | 100%        |

A complete ethics programme should include approved anti-bribery and corruption policies, gifts/hospitality rules, conflict-of-interest declarations, third-party due diligence, confidential reporting routes, investigations, disciplinary measures, training and documented risk assessments. The existence and operation of each control should be evidenced; a zero-report count alone is not sufficient.



# SHOVON KNITWEAR LTD.

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(A concern of Shovon Group of Companies Limited)

## 6.2 Data Privacy, Information Security and Product Responsibility

| Governance KPI                                                 | 2023 baseline | 2024 | 2025 | Jan–Sep 2026 | 2030 target |
|----------------------------------------------------------------|---------------|------|------|--------------|-------------|
| Operational sites certified to ISO 27001                       | 0%            | 0%   | 0%   | 0%           | 100%        |
| Data breach incidents                                          | 0             | 0    | 0    | 0            | 0           |
| Trading partners covered by information-security due diligence | 100%          | 100% | 100% | 100%         | 100%        |
| Data-retention compliance                                      | 100%          | 100% | 100% | 100%         | 100%        |
| User complaints relating to information security/data privacy  | 0             | 0    | 0    | 0            | 0           |
| Complaints related to use of products                          | 0             | 0    | 0    | 0            | 0           |
| Customer safety training programmes (source unit: %)           | 10%           | 10%  | 10%  | 10%          | 50%         |
| Departments covered by risk assessment/internal audit          | 100%          | 100% | 100% | 100%         | 100%        |

Priorities include access control, secure storage and transfer of customer/employee data, retention and deletion rules, incident escalation, supplier information-security expectations and product-quality/chemical-safety controls. ISO 27001 and ISO 37001 are roadmap targets, not current certifications according to the supplied KPI data.



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Manufacturer & Exporter of Quality Knitwear.

(A concern of Shovon Group of Companies Limited)

## 7. Sustainable Procurement

The company's source report describes responsible sourcing of preferred fibres and accessories, traceability and use of certification-related material claims. The KPI Roadmap establishes a staged supplier ESG assessment approach and aims for 100% supplier evaluation by 2030.

| Supplier KPI                                                     | 2023 baseline | 2024 | 2025 | Jan-Sep 2026 | 2030 target |
|------------------------------------------------------------------|---------------|------|------|--------------|-------------|
| Suppliers evaluated for ESG performance                          | NIL           | 25%  | 40%  | 40%          | 100%        |
| Suppliers evaluated for CSR reporting/on-site                    | —             | 25%  | 40%  | 40%          | 100%        |
| Suppliers evaluated through CSR assessments                      | NIL           | 25%  | 40%  | 40%          | 100%        |
| Audited suppliers engaged in corrective action/capacity building | 20%           | 50%  | 70%  | 80%          | 100%        |
| Suppliers in agreement with company policies                     | 100%          | 100% | 100% | 100%         | 100%        |
| Average non-conformities per supplier                            | 0             | 0    | 0    | 0            | 0           |
| Average corrective actions per supplier                          | 0             | 0    | 0    | 0            | 0           |

The source roadmap shows zero average non-conformities and zero corrective actions alongside a rising supplier-assessment rate. Management should confirm whether these values represent actual assessment findings or placeholders; zero findings should not be reported as a conclusion unless assessment records support it.

### Supplier due diligence process

- Maintain a complete supplier and subcontractor register, categorised by spend, material/service type, country and risk.
- Issue a Supplier Code of Conduct covering labour rights, health and safety, environment, ethics, legal compliance and information security.
- Screen and assess suppliers using documented risk criteria and retain assessment evidence.
- Record findings, assign corrective actions and deadlines, verify closure and escalate persistent or severe issues.
- Provide supplier training/capacity building and monitor improvement over time.
- Trace certified/recycled/organic materials through valid documentation for relevant purchase lots and products.



# SHOVON KNITWEAR LTD.

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(A concern of Shovon Group of Companies Limited)

## 8. KPI Dashboard and 2030 Commitments

The following summary consolidates selected targets from the company roadmap. All targets should be treated as internal roadmap targets pending confirmation of calculation methods, baseline year and data owners.

| Area                                      | Selected 2030 target in source roadmap                                                 | Current management implication                                                        |
|-------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| GHG emissions                             | 30% reduction for Scope 1, Scope 2 and Scope 3 indicators                              | Validate base year, boundaries, emission factors and absolute/intensity target values |
| Energy                                    | 42% reduction target shown; energy intensity target 190; renewable share target 37.93% | Reconcile against separate 20% renewable-energy statement in prior report             |
| Water                                     | 10% consumption reduction; 6,000 kL recycled/reused; 50 kL rainwater harvested         | Metering, reuse quality controls, rainwater project plan and clear period definitions |
| Waste                                     | 15% reduction; target 356.15 MT                                                        | Measure waste by stream and distinguish recycling/diversion from disposal             |
| Child/forced labour and human trafficking | 0% cases                                                                               | Maintain prevention, age checks, recruitment controls and supplier due diligence      |
| Training                                  | 2,500 total hours; 10 average hours/employee; 100% ethics training                     | Annual training matrix and evidence-based completion tracking                         |
| Gender equality                           | 70:30 women:men worker ratio; 15% women executives; 25% women in top/key management    | Leadership pipeline, promotion tracking and equal-opportunity measures                |
| Health and safety                         | Zero LTI rates, zero fatalities, zero work-related incidents                           | Preventive risk management and investigation of all incidents/near misses             |
| Supplier ESG assessments                  | 100% suppliers evaluated; 100% suppliers in policy agreement                           | Risk-based supplier coverage and documented corrective action                         |
| Business ethics                           | 100% ethics training; zero corruption/bribery complaints; 100% partner due diligence   | Training, whistleblowing, investigation and due-diligence records                     |
| Information security                      | 100% sites certified to ISO 27001 target; zero data breaches                           | Security management plan and staged readiness assessment                              |
| Anti-bribery management                   | 100% sites certified to ISO 37001 target                                               | Gap assessment and management decision on certification pathway                       |



# SHOVON KNITWEAR LTD.

Manufacturer & Exporter of Quality Knitwear.

(A concern of Shovon Group of Companies Limited)

## 9. EcoVadis Evidence Readiness and Improvement Plan

EcoVadis assessments typically evaluate the management system evidenced through policies, actions and results. This report provides a narrative and selected KPIs, but the assessment outcome depends on the company's actual documents, implementation, scope, dates, credibility and relevance. Upload only current, approved and applicable evidence; avoid relying on statements that cannot be demonstrated.

| Theme                   | Evidence package to prepare                                                                                                                                                                                                                    | Priority actions                                                                                                                     |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Environment             | Environmental policy; aspect/impact register; permits/legal register; energy/water bills and meter logs; GHG inventory and methodology; laboratory test reports; waste transfer/recycling records; objectives and progress reviews             | Reconcile KPI units and periods; add source documents; verify emissions and waste targets; explain deviations and corrective actions |
| Labour & Human Rights   | Labour/human-rights policies; employment contracts; age-verification controls; payroll and working-hours records; H&S risk assessments; incident logs; training records; grievance procedure and anonymised register; worker committee minutes | Ensure current legal review; show implementation and outcomes; document grievance accessibility and worker communication             |
| Ethics                  | Code of ethics; anti-corruption/anti-bribery policy; gifts/conflict controls; whistleblowing channel; third-party due diligence; investigation protocol; training attendance; information security/privacy controls                            | Raise ethics training coverage to target; retain risk assessments, training effectiveness and follow-up evidence                     |
| Sustainable Procurement | Supplier Code of Conduct; supplier register and risk segmentation; supplier screening/assessment forms; audit reports; corrective-action logs; supplier training records; material certificates and transaction records                        | Increase supplier assessment coverage from 40% to 100% by 2030; track closure effectiveness and responsible material traceability    |



# SHOVON KNITWEAR LTD.

Manufacturer & Exporter of Quality Knitwear.

(A concern of Shovon Group of Companies Limited)

## Suggested action tracker

| Action                                                                          | Owner (proposed)                                 | Timing                    | Evidence of completion                                          |
|---------------------------------------------------------------------------------|--------------------------------------------------|---------------------------|-----------------------------------------------------------------|
| Validate all 2023–2026 KPI figures, units, target math and reporting boundaries | Sustainability + Finance + functional KPI owners | Within 30 days            | Signed-off KPI register and calculation workbook                |
| Approve sustainability report and public reporting boundary                     | Managing Director / Board delegate               | Before publication        | Approval record and final controlled report                     |
| Create EcoVadis evidence index mapped to four themes                            | Sustainability / Compliance                      | Within 30 days            | Evidence register with document owner, date, scope and validity |
| Close priority gaps in policies and implementation evidence                     | HR, EHS, Procurement, Compliance, IT             | Quarterly review          | Approved policies, records, action closure evidence             |
| Improve supplier ESG assessment coverage and corrective action follow-up        | Procurement                                      | Annual milestones to 2030 | Supplier assessment dashboard and closure records               |
| Establish management review of sustainability performance                       | Top management and KPI owners                    | Quarterly                 | Meeting minutes, decisions, resources and action log            |



# SHOVON KNITWEAR LTD.

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## 10. Reporting Limitations and Items Requiring Validation

The two source documents provide a useful starting point but contain differences and ambiguities that should be resolved before external use. This report intentionally retains reported values and flags issues rather than inventing replacements.

- Reporting period: the older sustainability report contains inconsistent references to 2024, 2025 and a prior baseline year. This draft uses 2025 as the main KPI reporting year because the KPI Roadmap provides 2025 performance and separate January–September 2026 interim data.
- Water: the January–September 2026 total water value (25,787 kL) exceeds the reported 2025 value (19,458 kL); confirm meter coverage, units and whether the values are cumulative or annualised.
- GHG targets: confirm the target base year, whether targets are absolute or intensity-based, the meaning of target values for each scope, and the unit for revenue intensity.
- Energy: reconcile the 20% renewable-energy ambition in the older report with the 37.93% target in the KPI Roadmap; check the total energy target and unit consistency.
- Waste: confirm whether 485.7 MT for January–September 2026 is cumulative and whether 356.15 MT is an annual 2030 target calculated against the intended baseline.
- Air-quality data: verify units and applicable limits against laboratory reports and relevant permits before publication.
- Workforce data: confirm employee counts, training-hour calculation, living-wage benchmark methodology and any indicator whose definition is unclear in the source.
- Governance claims: confirm that zero incident/complaint values are supported by complete reporting channels, registers and documented monitoring.
- Certifications: list only certifications that are valid for the reporting entity, site, product or material scope; roadmap targets such as ISO 45001, SA8000, SMETA, ISO 27001 and ISO 37001 should not be presented as achieved certifications unless separately evidenced.
- Source report contains some legacy wording and entity-name inconsistencies. This draft standardises the report identity to Shovon Knitwear Ltd.; management should verify all public-facing statements and names.



# SHOVON KNITWEAR LTD.

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## 11. GRI / ESG Indicator Reference

| Topic                                    | Selected GRI references listed in KPI Roadmap | EcoVadis theme                                  |
|------------------------------------------|-----------------------------------------------|-------------------------------------------------|
| Emissions                                | GRI 305-1, 305-2, 305-3, 305-4, 305-5         | Environment                                     |
| Energy                                   | GRI 302-1, 302-3, 302-4                       | Environment                                     |
| Water and effluents                      | GRI 303-1, 303-3, 303-4, 303-5                | Environment                                     |
| Waste                                    | GRI 306-1, 306-2, 306-3, 306-4, 306-5         | Environment                                     |
| Materials                                | GRI 301-1, 301-2, 301-3                       | Environment / Sustainable Procurement           |
| Employment                               | GRI 401-1, 401-2                              | Labour & Human Rights                           |
| Training                                 | GRI 404-1, 404-2, 404-3                       | Labour & Human Rights / Ethics                  |
| Diversity and equal opportunity          | GRI 405-1, 405-2; GRI 406-1                   | Labour & Human Rights                           |
| Occupational health and safety           | GRI 403-1, 403-2, 403-5                       | Labour & Human Rights                           |
| Child labour / forced labour             | GRI 408-1, 409-1                              | Labour & Human Rights / Sustainable Procurement |
| Human rights assessment                  | GRI 412-1, 412-2                              | Labour & Human Rights / Sustainable Procurement |
| Anti-corruption                          | GRI 205-1, 205-2, 205-3                       | Ethics                                          |
| Supplier environmental/social assessment | GRI 308-1, 308-2; GRI 414-1, 414-2            | Sustainable Procurement                         |
| Customer health and safety / privacy     | GRI 416-1, 416-2; GRI 418-1                   | Ethics / Environment and product responsibility |
| Stakeholder engagement / communities     | GRI 2-29; GRI 413-1, 413-2                    | Cross-cutting                                   |



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## Closing Commitment

Shovon Knitwear Ltd. will continue to strengthen its sustainability management through measurable objectives, accountable ownership, stakeholder engagement and regular review. The 2030 ESG KPI Roadmap provides a basis for tracking progress. The next step is to improve the consistency and traceability of performance data, close evidence gaps, and demonstrate that policies are implemented and producing measurable results across the company's operations and value chain.

Prepared from the two documents supplied by the company. Final approval, data validation and sign-off by authorised management are required before publication or submission to EcoVadis.

