



Posh Garments

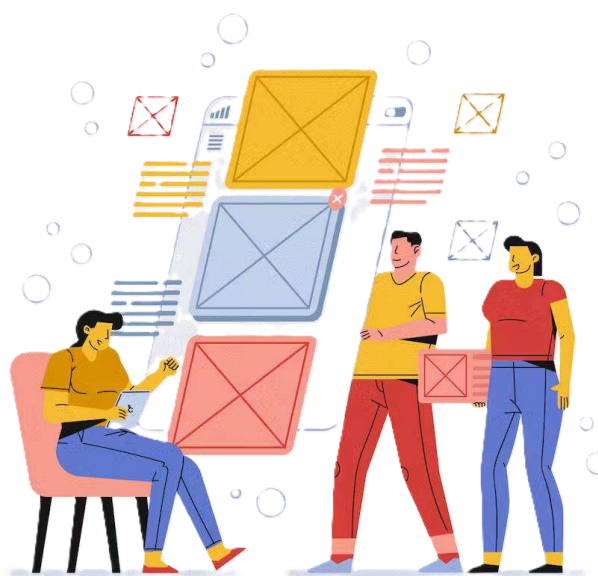
2022 Sustainability Report



Table of Contents



Part 1: Report Profile	1	Part 3: Environmental Sustainability		Part 4: Social Development	
		• Environmental Management System	19	• Social Compliance Commitments	40
		• Our Footprints	20	• Workforce	41
		• Our Targets for Conserving Nature	21	• Employee Wellbeing	43
		• Materials	22	• Diversity & Inclusion	45
Part 2: Introduction		• Energy	26	• Health & Safety	47
• Forward by the Managing Director	2	• Emission	29	• Training	51
• Statement of the Director	3	• Water	32	• Grievance Mechanism	54
• About Us	4	• Waste	35	• Risk Management	56
• Vision, Mission & Our Values	5				
• Posh Garments at a Glance	6			Part 5: Economy	
• Governance Structure	7			• Economy Performance	58
• Our Factory Building	8				
• Export Countries & Our Buyers	9			Part 6: GRI Content Index	61
• Value Addition on Garments	10				
• Knowledge & Strategic Partners, Affiliation	11				
• Our Certifications	12				
• Stakeholder Engagement	14				
• Our Material Topics & Relevant SDGs	15				



Reporting Partner



This Sustainability Report is prepared with the technical support from 'The Sustainability Nexus Ltd', in close collaboration with the BGMEA (Bangladesh Garment Manufacturers and Exporters Association). It is important to note that the views, opinions, and information presented in this report solely represent those of Posh Garments Ltd.



Part 1: Report Profile

This is the first publication of a sustainability report for Posh Garments in Bangladesh. It comprehensively examines various aspects, including factory premises, labour and production processes, integrated departmental functions, corporate social responsibilities, stakeholders' perspectives, and environmental management systems.

The report's content is centred around the social, environmental, economic, and product sustainability practices implemented by Posh Garments. Identifying these aspects aligns with the guidelines outlined in the Global Reporting Initiative (GRI). The selection of indicators is based on the availability of information regarding these practices. Notably, Posh Garments has undertaken sustainability projects that benefit the organisation and the wider community. The analysis covers the period from January 1 to December 31, 2022, while the financial data considered spans from July 2018 to June 2019. Going forward, Posh Garments commits to releasing an annual sustainability report.

We aimed to establish a meaningful connection between Posh Garments' sustainability practices and the reporting guidelines set by GRI. We sought to provide transparent information on how we implement sustainability initiatives in adherence to international standards, aspiring to serve as a model for other industry firms. This report primarily focuses on setting goals, measuring performance, and managing change to drive continuous improvement in our practices. Moving forward, we are committed to elevating our sustainability reporting by consistently enhancing our future reporting endeavors.



Reporting Year

The analysis covers the period from January to December 2022



Financial Information

Disclosed as per Fiscal Year cycle, e.g. July 2018 to June 2019



Baseline Year

2022

Through this report, Posh Garments continues its sustainability reporting journey, shedding light on the economic, environmental, and social dimensions of our business activities. As we progress, we are dedicated to transparently reporting on how we manage our performance in economic, environmental, social, and governance aspects.

Part 2: Introduction



Foreword by the Managing Director

I am thrilled to announce the publication of our inaugural Sustainability Report for the year 2022. This report serves as a testament to our commitment to transparent practices in alignment with international standards, fostering 'sustainability initiatives.'

Posh Garments is an ISO 9001:2015 certified company. We are fully committed to maintaining a safe working environment for our employees. We strive continuously to reduce waste of materials and increase production efficiency. We ensure product safety, zero discharge of any chemicals, and recycling of all waste raw materials – fabrics, trims, accessories, paper, plastic, metal, etc. Industrial Engineering, Enterprise Resource Planning (ERP), Standard Operating Procedure (SOP), and HR Policy are embedded in the management system of Posh Garments. We follow a strict Code of Conduct (CoC) embedded in our corporate HR policy – a guideline to follow our company's rules and regulations, and value every individual, including our employees and customers.

Posh Garments has received recognition from the Bangladesh Garment Manufacturers and Exporters Association (BGMEA) in the year 2021 for its efforts towards sustainability. Posh Garments has earned many social and sustainability certifications for ensuring the transparency and traceability of our operation and products.



**Mohammad Abidullah
Abu Zakariah**

Managing Director

Statement of the Director

I take immense pride in publishing our very first Sustainability Report, a testament to our firm commitment to environmental stewardship, social development, and our aspirations for a sustainable future.

Our belief is that the fusion of garment manufacturing and sustainability can evolve within the ready-made garment industry is a guiding principle that shapes our operations. We believe in creating a positive societal impact, while persistently striving to mitigate our environmental footprint. Our approach is highlighted by our optimal use of resources, continual improvement, and waste management. Together with our customers, we have diligently adopted the use of sustainable materials in our products. This initiative not only decreases our dependency on non-renewable resources but also plays a pivotal role in propelling the circular economy. In harmony with the 17 Sustainable Development Goals (SDGs) of the United Nations and 39+1 National Priority Initiatives (NPIs) of the Bangladesh Government, our endeavours are set to steer us toward achieving our goals in the Year 2030 with the support and cooperation of various stakeholders.



Wasim Zakariah

Director

About Us



Posh Garments Ltd was established in 1984 as an apparel manufacturer and exporter in the ready-made garments industry in Bangladesh. Specializing in a diverse array of products, the company produces ladies' blouses, tops, dresses, skirts, jumpsuits, loungewear, nightwear, as well as girls' dresses and men's casual wear. Additionally, Posh Garments manufactures niche products such as uniforms for hotels, schools, and hospitals and exports those globally.

Over 38 years, the company has expanded from a modest facility with 60 sewing machines to a fully compliant apparel manufacturer boasting 14 sewing lines. Posh Garments attributes its success to a skilled workforce of 1,200 workers and 150 staff members, capable of handling orders of any size and complexity in various types of fabrics. The company emphasizes innovation in design, value addition, and adherence to the fast fashion industry's trends.

Posh Garments strongly emphasizes sustainability, committing to meet Sustainable Development Goals by 2030 and incorporating recycled materials like polyester fabric, plastic, and paper into its manufacturing processes. Recognized by the Bangladesh Garment Manufacturers and Exporters Association (BGMEA) in 2021 for its sustainability efforts, the company exports products worldwide, encompassing Europe, North America, South America, North Africa, the Middle East, and South Asia.

The company's success is grounded in its dedicated management, professionalism, and commitment to timely shipments and product quality, ensuring customer satisfaction. With 80% of its workforce comprising empowered women, contributing to Bangladesh's socio-economic development, Posh Garments continues its 38-year legacy of providing unmatched apparel manufacturing solutions to brands and retailers worldwide.





Be an unmatched apparel manufacturing solution.



To produce a wide range of apparels with exceptional price, innovative designs and value additions.



OUR VALUES

Commitment

We value our commitment for on time delivery, quality and sustainability.

Efficiency

We set high efficiency standard to run our core functions to excel.

Compliance

We test our social & technical compliance rigorously & routinely for accountability & transparency.

Posh Garments at A Glance



Total Employee

1,200+



Production Capacity

250,000 pcs/ month



Total Export in 2022

13.31 million USD

Sustainable Accessories



Recycled
Buttons



Recycled
Hangtags



FCS Certified
Paper Products



Recycled
Polybags



Recycled
Polyester
Threads



Recycled
Polymer Zippers



Address

348/A Tejgaon Industrial Area,
Dhaka 1208, Bangladesh.



Website

<https://poshgarments.com>



Employment Practices

No Child Labour



Equal Opportunity



Non-Discriminatory



Workforce's health & safety



Free Movement of employees

In addition to our choice of materials, Posh Garments actively promotes fair and ethical labour practices throughout our supply chain. Our partner manufacturers share our values, ensuring workers are treated with respect, provided with fair wages, and operate in safe working conditions.



Governance Structure

Posh Garments' governance, overseen by the Board of Directors, ensures robust oversight and effective management. Led by the Chairman, the Board guides high-level decision-making, setting strategic direction. Day-to-day operations are executed by the crucial role of the Managing Director, translating the Board's vision into actionable plans. With diverse backgrounds, Directors contribute varied perspectives, supporting a comprehensive governance strategy considering social, environmental, and economic factors. The Board is unwavering in monitoring ethical standards, sustainability commitments, and stakeholder interests. Posh Garments' governance promotes accountability, transparency, and responsible decision-making for sustainable business success.

Board Of Directors



Fuad Abdullah
Director



Golam Sarwar
Chairman



M A A Zakariah
Managing Director



Hasina Abdullah
Director



Dilkash Ahmed
Director



Wasim Zakariah
Director

Our Factory Building

1. Building Type: 6 storied industrial building
2. Premises: Rented
3. Total Floor Area: 74,835 sq. ft.
4. Number of floors: 6 (Six)



Rooftop:

Dining Area, Canteen Room, Prayer Area & Open Roof (66%)

5th Floor:

Sewing Section: 5 Sewing Lines



4th Floor:

Cutting Section, Sample Section, CAD Section, Fabric Store & Production Office

3rd Floor:

Sewing Section (5 Sewing Lines)



2nd Floor:

Sewing Section (4 Sewing Lines), Fusing Section & Inspection Rooms

1st Floor:

Finishing Section, Accessories Store & Admin Office



Ground Floor:

Main Office, Finished Goods Store (dehumidified), Creche, Medical centre, Generator, Fire Hydrant, Compressor & Boiler Room

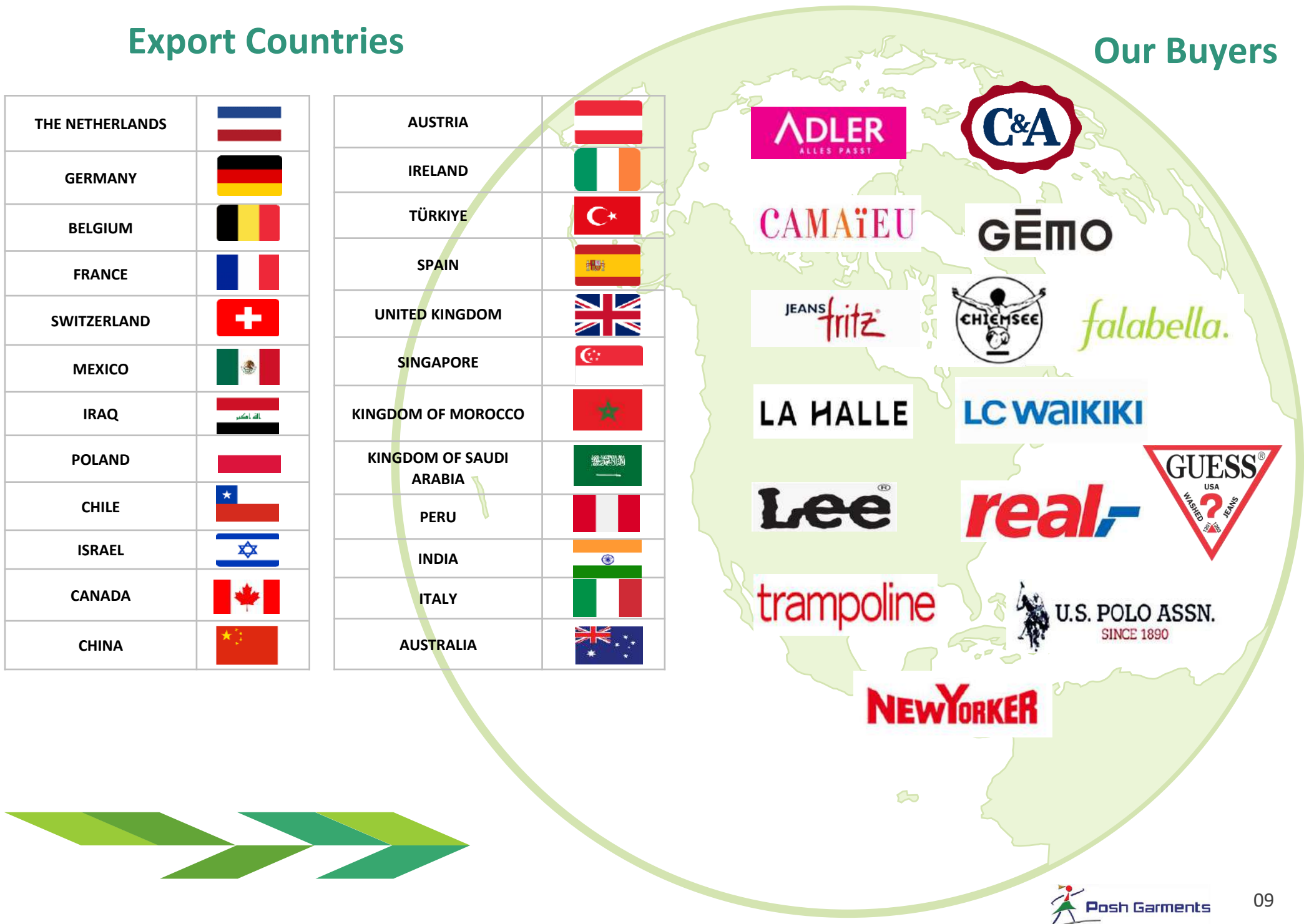


Export Countries

THE NETHERLANDS	
GERMANY	
BELGIUM	
FRANCE	
SWITZERLAND	
MEXICO	
IRAQ	
POLAND	
CHILE	
ISRAEL	
CANADA	
CHINA	

AUSTRIA	
IRELAND	
TÜRKIYE	
SPAIN	
UNITED KINGDOM	
SINGAPORE	
KINGDOM OF MOROCCO	
KINGDOM OF SAUDI ARABIA	
PERU	
INDIA	
ITALY	
AUSTRALIA	

Our Buyers



Value Addition on Garments



Print

- Pigment
- Plastisol
- High Density
 - Puff
 - Foil
 - Glitter
 - Metallic
 - Cracked
- Sublimation
- Discharge
- Burn-out
- Discharge



Embroidery

- Flat stitch
 - 2D
 - 3D
 - Sequin
 - Patchwork
 - Cotton thread
- Embroidery with print
- Felt



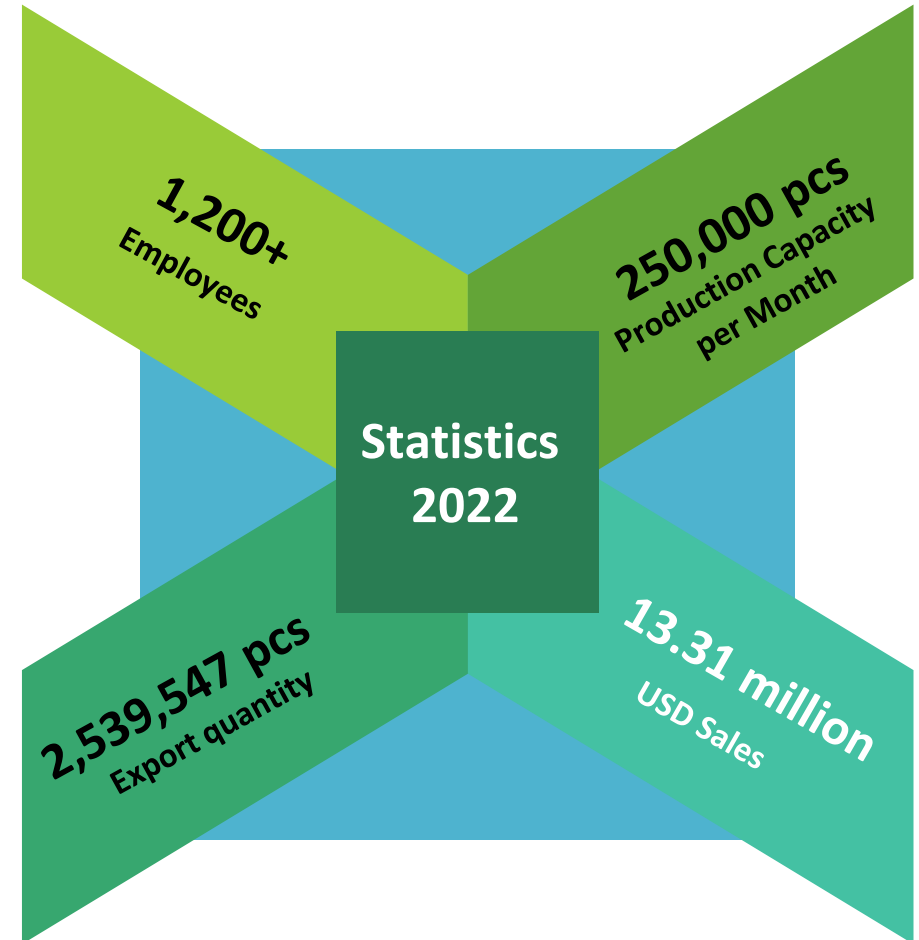
Washing/Piece Dye

- Washed look
- Pigment dyed
- Enzyme wash
- Uneven wash
- Destroy wash
- Crinkle wash
- Tie-dye
- Dip dye
- Cool dye
- PP spray
- Stonewash
- Heavy bleach wash



Hand Works

- Hand embroidery
- Hand stitch
- Sequins
- Hollis
- Tassel
- Bow
- Fabrics belt
- Embellishment



Knowledge & Strategic Partners



Affiliation



**Bangladesh Garments
Manufacturers and
Exporter Associations**



**Bangladesh Employers'
Federation**



**Bangladesh German
Chamber of Commerce
and Industry**



**Bangladesh China
Chamber of Commerce
and Industry**



Our Certifications



Stakeholder Engagement

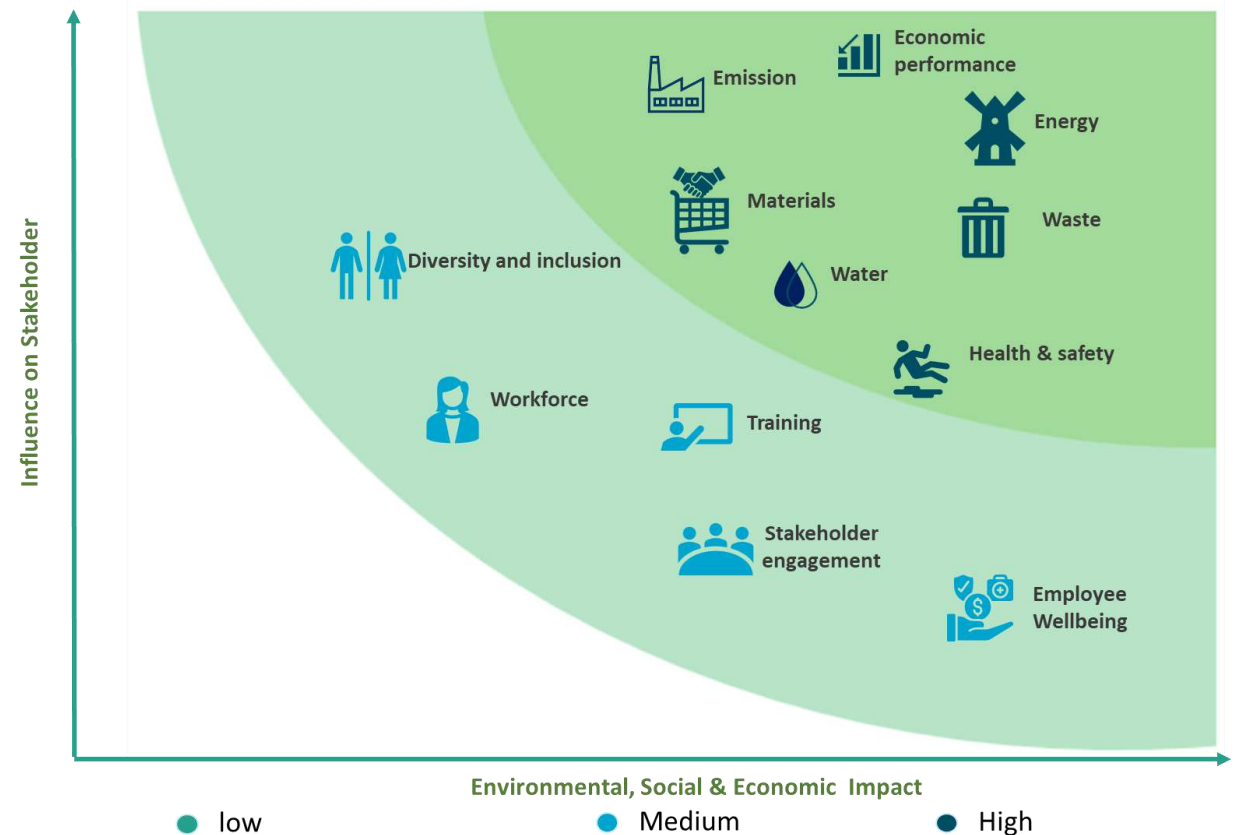
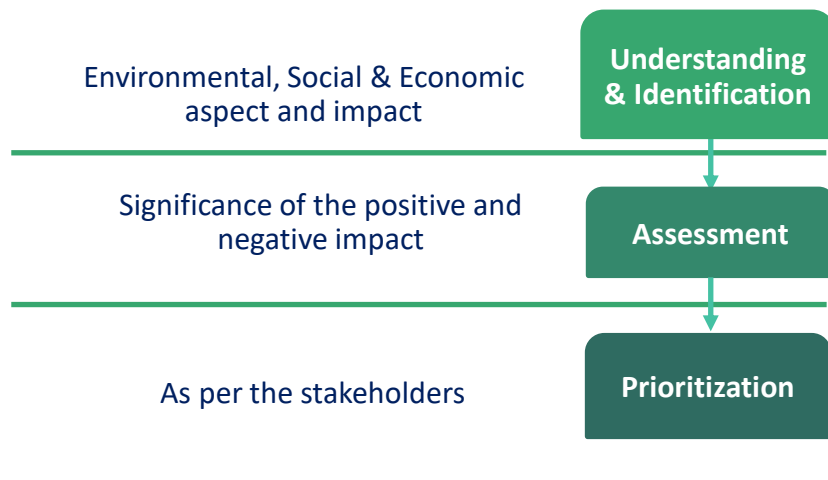
We engage with a wide range of stakeholders, guaranteeing varied and significant exchanges of values and expectations. Our engagement strategy includes - community projects, meetings, audits, training, capacity building, etc. While upholding accountability and openness, we concentrate on essential concerns like safety, sourcing, impact, and compliance. Our engagement approach is flexible and adaptable, adapting to the ever-changing environment. We prioritize building long-term, trust-based relationships with our stakeholders to fulfil and surpass our sustainability goals.

Stakeholder	Engagement Method	Frequency of Engagement	Topics of Discussion
Employees	<ul style="list-style-type: none"> ○ Training ○ Workshops ○ Surveys ○ Feedback Systems 	Regular	<ul style="list-style-type: none"> ○ Health & Safety ○ Skills Development ○ Workforce Policies
Suppliers	<ul style="list-style-type: none"> ○ Meetings, Audits ○ Supply Chain Mapping 	Regular	<ul style="list-style-type: none"> ○ Material Sourcing ○ Environmental & ○ Social Performance
Customers	<ul style="list-style-type: none"> ○ Surveys ○ Feedback Channels ○ Marketing 	Ongoing	<ul style="list-style-type: none"> ○ Product Quality Sustainability Practices
Local Community	<ul style="list-style-type: none"> ○ Community Programs ○ Environmental Initiatives 	As needed	<ul style="list-style-type: none"> ○ Environmental Impact ○ Community Development
Government and Regulators	<ul style="list-style-type: none"> ○ Compliance Reporting ○ Meetings 	As required	<ul style="list-style-type: none"> ○ Regulatory Compliance ○ Environmental Policies
Investors	<ul style="list-style-type: none"> ○ Financial Reporting ○ Meetings 	Annual, as required	<ul style="list-style-type: none"> ○ Financial Performance ○ Risk Management
Non-Governmental Organizations (NGOs)	<ul style="list-style-type: none"> ○ Collaborations ○ Meetings 	As needed	<ul style="list-style-type: none"> ○ Sustainability Initiatives ○ Ethical Practices
Industry Associations	<ul style="list-style-type: none"> ○ Conferences ○ Joint Initiatives 	Periodic	<ul style="list-style-type: none"> ○ Industry Standards ○ Sustainability Trends



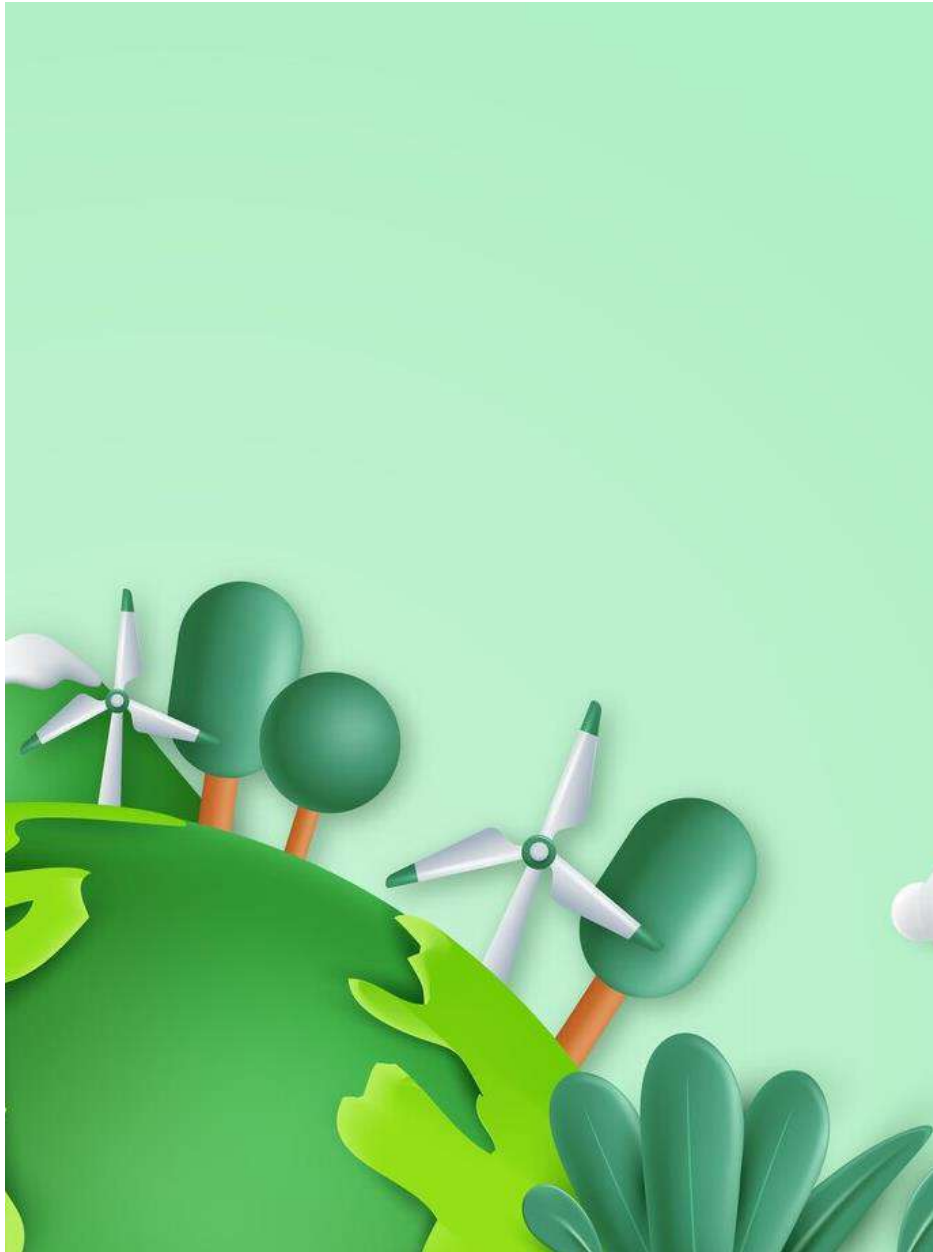
Our Material Topics

We unveiled our first sustainability report this year, and for this report, we carried out a thorough study to choose our material topics, considering important international frameworks like the Sustainable Development Goals, significant international and national initiatives, and media attention. To evaluate the effects of our activities on environmental and social issues across the entire value chain, we consulted experts and stakeholders, studied materiality evaluations of similar industries, and assessed the impacts of our operations. To maintain our sustainability agenda's focus and responsiveness, topics were chosen based on seriousness, regularity, and alignment with stakeholder expectations. As we move forward on our sustainability journey, we want to increase the formalities and scope of stakeholder engagement, improve the thoroughness of our reporting, and incorporate sustainability into every facet of our business operations.



Disclosure	Material Topics	Relevant SDGs	Why This Topic is Material
GRI 201	Economic Performance	 	Our success boosts local and national economies and creates jobs. Sustainable livelihoods and community empowerment help progress and prosperity. Fair wages and economic opportunities to boost our effect.
GRI 301	Materials		We recognize the significance of materials in our production process. The responsible sourcing and management of materials are crucial as they have significant implications for society, the environment, and the economy. We prioritize sustainable practices to minimize our ecological footprint and promote positive social and economic outcomes.
GRI 302	Energy	 	Our energy production currently relies on non-renewable sources, such as national grid electricity and gas. However, we are committed to reducing our carbon footprint and transitioning towards more sustainable energy practices.
GRI 304	Emission		Our manufacturing processes currently depend on grid electricity and natural gas, contributing to our emissions profile. Committed to sustainability, we are actively pursuing emission reductions and exploring a shift towards renewable energy sources to diminish our carbon footprint and support a greener future.
GRI 303	Water	 	We prioritize responsible water management through efficient usage, promoting water conservation and raising awareness among employees to minimize our water footprint and contribute to a healthier environment.
GRI 306	Waste	 	We recognize the significance of effluents and waste management in protecting the environment and communities. By responsibly addressing these concerns, we demonstrate our commitment to sustainability and making a positive social impact.

Disclosure	Material Topics	Relevant SDGs	Why This Topic is Material
GRI 401	Workforce	  	We contribute to social development, poverty reduction, and overall well-being, aligning with our commitment to sustainable and responsible business practices.
GRI- 404	Training		By investing in training and development, Posh Garments enhances the expertise and productivity of our workforce, fosters innovation and growth, and contributes to the overall competitiveness and success of our business.
	Employee Wellbeing	  	Employee wellbeing is vital for productivity and innovation. Our dedication to a supportive work environment ensures a committed workforce and sustains our business's long-term success.
GRI-405	Diversity and inclusion	 	We promote a diverse and inclusive work environment, foster equal opportunities for all employees, enhance employee well-being and satisfaction, and contribute to positive organizational culture and reputation.
GRI-403	Health and Safety		Occupational health and safety is crucial for posh garments as it safeguards our team's well-being, prevents accidents & reflects our commitment to ethical practices & sustainable operations.
GRI 2-29	Stakeholders Engagement		Stakeholders and partnerships are two key ideas in the business sector that can cooperate to support an organization's growth. Collaboration between partnerships and stakeholders can provide a potent synergy that propels a company's achievements.



Enabling Sustainability



Part 3

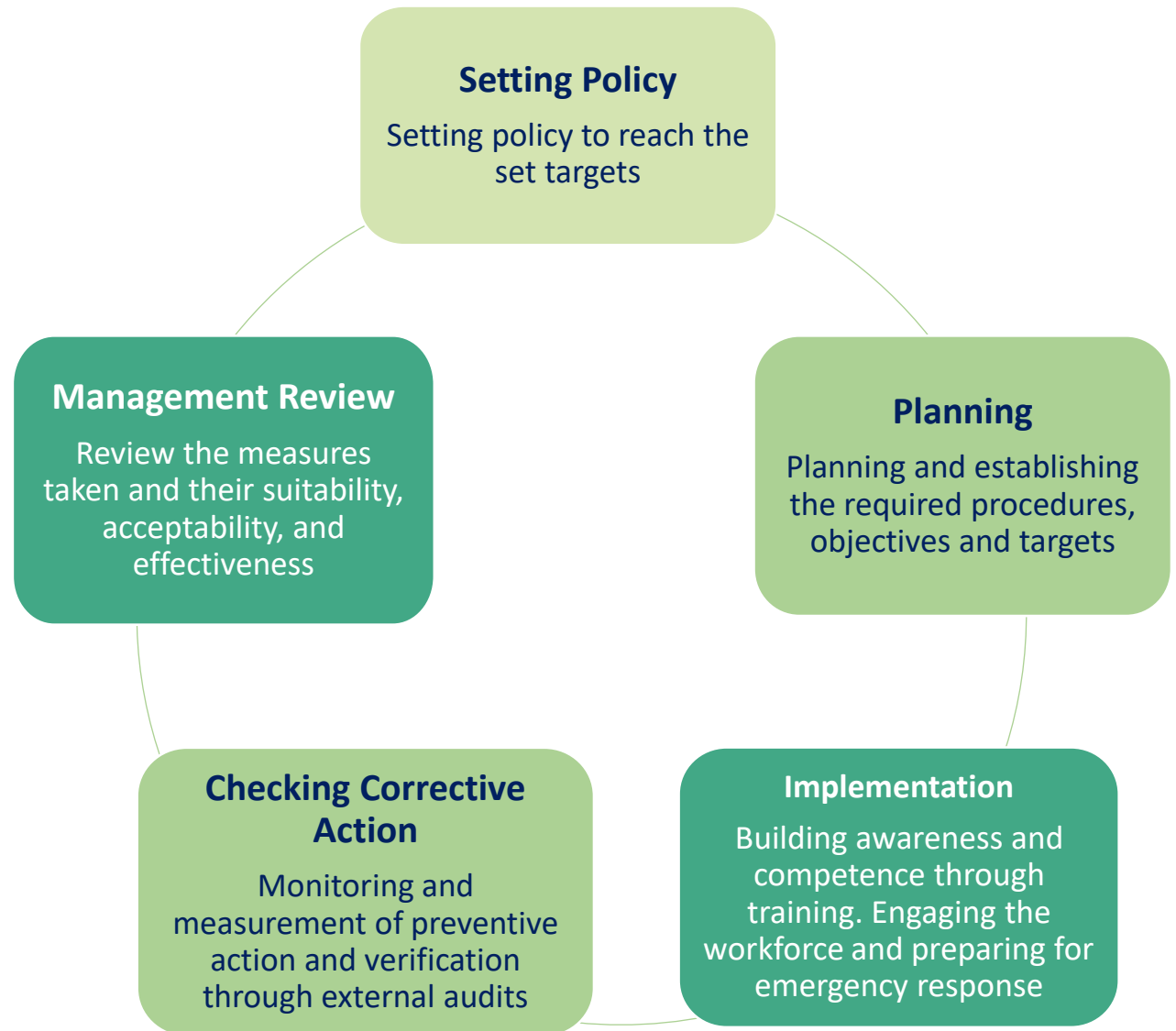
Environmental Sustainability



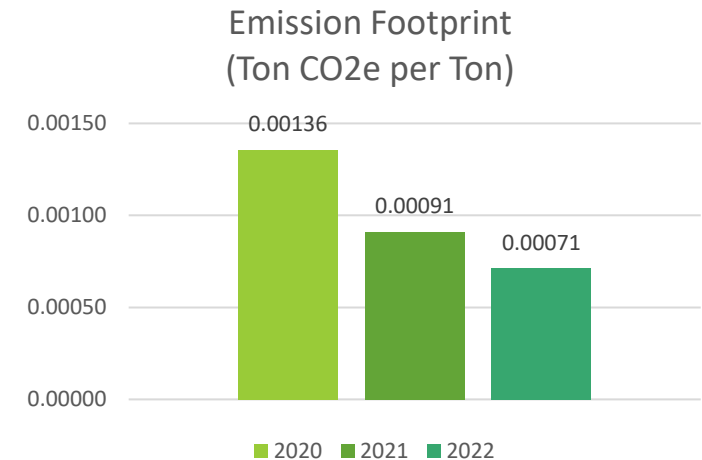
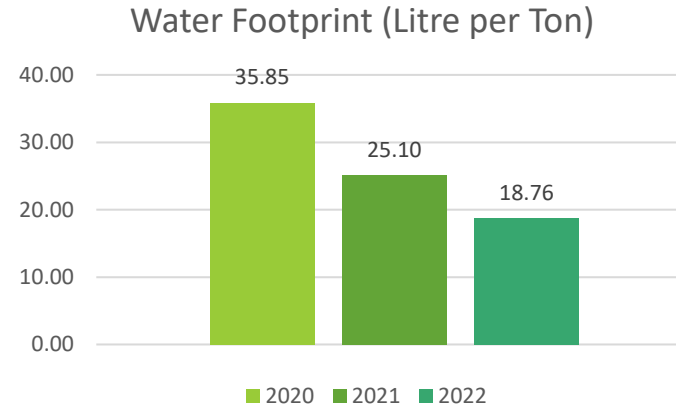
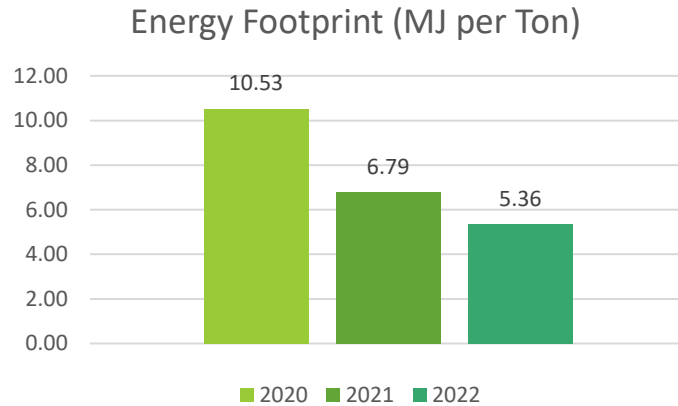
We follow a 5 steps process to identify, quantify and manage our environmental impact.

Environmental Management System

We have implemented an Environmental Management System (EMS) to ensure sustainability and minimize our environmental impact. We have set a clear environmental policy that outlines our commitment and establishes targets for improvement. Through careful planning, we have established procedures and objectives to address significant environmental aspects. Our workforce is trained and aware of their environmental responsibilities, and we actively engage them in sustainable practices. Regular monitoring and measurement allow us to assess our progress and take corrective actions when needed. Management reviews ensure the effectiveness of our EMS and drive continuous improvement. We have also set specific goals in our commitment to sustainability. This path includes adopting renewable energy sources and closely tracking our ecological footprint. We are targeting a significant reduction of fabric waste by 30% by deploying advanced technological solutions. Our holistic strategy for sustainability encompasses everything from ethical procurement practices to efficient waste management.



Our Footprints



Energy Footprint

The energy footprint per ton of production exhibited a notable decline, decreasing to 5.36 MJ in 2022, indicating a trend of improving energy efficiency in the assessed period.

Water Footprint

The water footprint calculation specifically considers water withdrawn solely from groundwater, and no other sources of water were considered, signifying a "blue water footprint".

Emission Footprint

Emissions were calculated using the GHG Protocol for scope 1 emissions and the Bangladesh National Grid Factor for scope 2 emissions, with scope 3 not factoring into this assessment.

Our Targets For Conserving Nature

2023-2030	15% reduction of GHG emission	Yearly 1% reduction Monitoring current energy consumption situation, taking measures for energy efficiency through continuous improvements.
2023-2030	20% energy from solar	Install solar panels on rooftops to generate 130 MWh of solar electricity.
2023-2029	Assess suppliers' performance	Improving Suppliers' social and environmental performance by mapping supply chain to better engage our Tier 1 and Tier 2 suppliers
2023-2026	30% increase in recycled materials	Purchasing fabric made from recycled fiber and establish inhouse recycling facility.
2023-2029	Upcycling fabric waste	Research and Development of New Products using fabric waste generated during production.
2023-2030	Installation of water meters at various points	Implement comprehensive water metering system across all relevant process sections to accurately monitor and optimize water consumption.
2023-2026	50% reduction of groundwater use	Rainwater harvesting throughout the factory and installation of a Sewage Treatment Plant for reusing water.
2023-2026	Sustainable plantation program	Planting a designated number of trees and native plants as part of a sustainable plantation program. Posh Garments aiming to enhance green spaces, improve air quality, and support local ecosystems.





Part 3.1

Materials



We encourage ethical and responsible sourcing procedures, ensuring that raw materials used in our garment production are purchased in compliance with human rights, labor standards, and promote transparency and traceability throughout the supply chain.

**Practicing
Responsible
Materials
Consumption**

Practicing Materials Sustainability

Material sustainability is crucial for the garments manufacturing industry. Fashion is moving forward, but it comes at a price. In fact, it is costing us and the environment in the long run due to being a resource-intensive industry.

To ensure proper sustainability and traceability in our consumption, we are working with international standard-setting organizations. We maintain a strict policy when it comes to sourcing our goods. **Our sourcing team, along with top management, ensures the materials sourced have appropriate certifications that comply with global standards.**

We are committed to using ethically sourced materials in our production, including cotton, flax, and viscose. Our fabric selection ensures using Global Organic Textile Standard (GOTS) certified dyes and auxiliaries. The cotton we procure comes from the Better Cotton Initiative (BCI) suppliers, guaranteeing sustainable and responsible sourcing practices. Our flax is obtained from traceable sources under the EUROPEAN FLAX® initiative, ensuring environmentally respectful farming methods, devoid of artificial irrigation and GMOs.

Viscose, another key natural fibre in our products, is sourced from Eco Vero and lava eco-labelled viscose fibres. These materials are produced sustainably with low emissions and high ethical practices. Additionally, we have taken a target to incorporate recycled polyester fabrics and accessories made from recycled materials. Furthermore, our commitment to material sustainability is recognized with the Global Recycled Standard (GRS) certification.



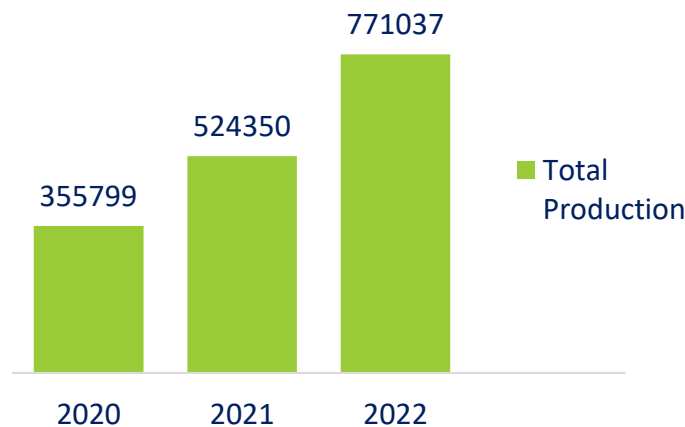
European Flax.
Premium linen fiber



Materials Used for Production

Our production relies predominantly on fabrics. Apart from that, we also use quality lace and thread for the intricacy and durability of our product. Buttons and other decorative accessories, impart a refined finishing touch to the designs. In line with our commitment to sustainability, we actively incorporate a diverse range of recycled materials into our manufacturing process. Between 2020 and 2022, we have used many more production materials, and about 47% of the fabric used during this period resulted from our production. In alignment with our expanding operations, there has also been an increase in the use of packaging materials.

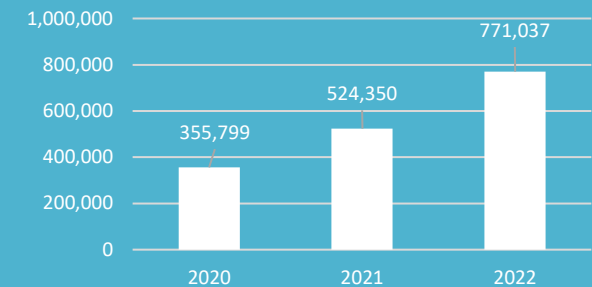
Total Production (2020-2022) in Tons



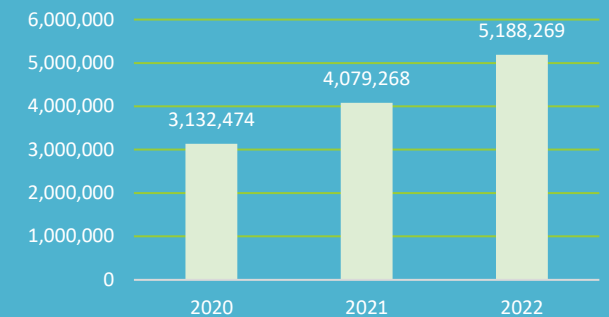
In 2022, our production output had grown significantly from 355,799 tons in 2020, our baseline year, to 771,037 tons. Our annual growth track is marked by a significant and equal contribution from each year's constant expansion due to our increasing production capacity and strategic breakthroughs in operational efficiency.



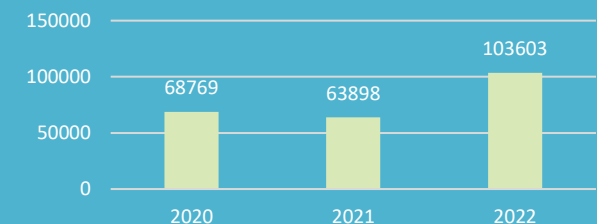
Fabric for Production in kg



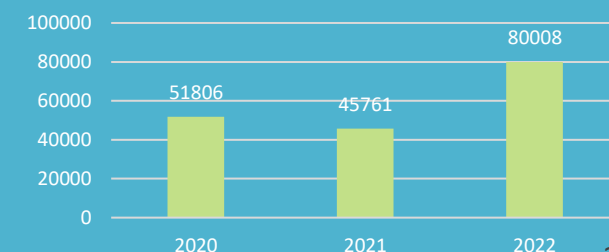
Packaging Materials in pcs



Buttons in Gross



Tread in Cones



Targets

Supplier Assessment Our target till 2029

Improving suppliers social and environmental performance within 2029

Baseline situation- Suppliers social and environmental performance is not assessed



Recycle Material Our target till 2026

30% use of recycle material within 2026

Baseline Situation: No use of recycle material



Part 3.2

Energy



We are constantly developing our process and fine-tuning our production. We are continuously improving our process, installing energy-efficient machines and equipment to reduce our energy use further.

Implementing Energy Efficient Measures

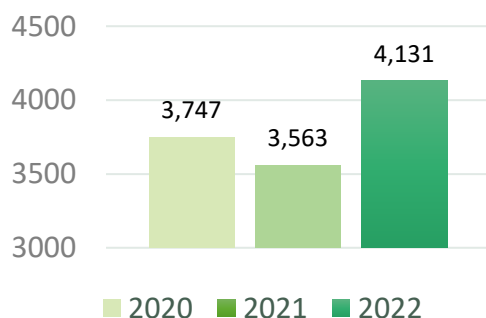


Management of Energy

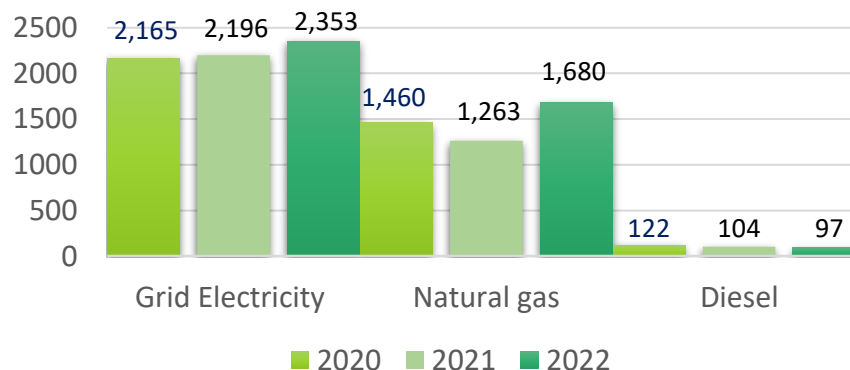
Most of our energy is consumed to run our machine in the production processes. We use electricity sourced from the national grid and an in-house generator. Using electricity, we run our machines. We use natural gas to generate steam, which is used in running gas boilers. To reduce emission-related impact, we are adopting efficient and responsible energy use. To ensure proper utilization of energy, our maintenance department monitors the overall quality of energy and conducts internal audits to identify energy waste in the factory. A yearly energy audit is conducted by external sources to further identify energy-related irregularities. We would like to reduce the usage of fossil fuels; this is why we are gradually shifting towards renewable energy. We are also planning to install solar panels on our rooftops.

In 2022, we consumed a total of 653.67 MWh of electricity from the grid, which saw a 7% increase from the previous year. We consumed 44,052 m³ of natural gas in the year 2022 to run our gas boilers. Our consumption of natural gas increased by 33% from the previous year due to more production activity. However, our diesel consumption, which was about 44,052 litres, decreased by 6% from the previous year. The numbers for energy consumption from all the sources were lower in 2020 due to disruptive productions caused by the COVID-19 crisis.

Total Energy In Gigajoule



Energy in Gigajoules



Monitoring

Maintenance department monitors the overall quality of energy



Energy Audits

External and internal audits conducted regularly



Fine Tuning

Continuous improvement of process, increasing efficiency

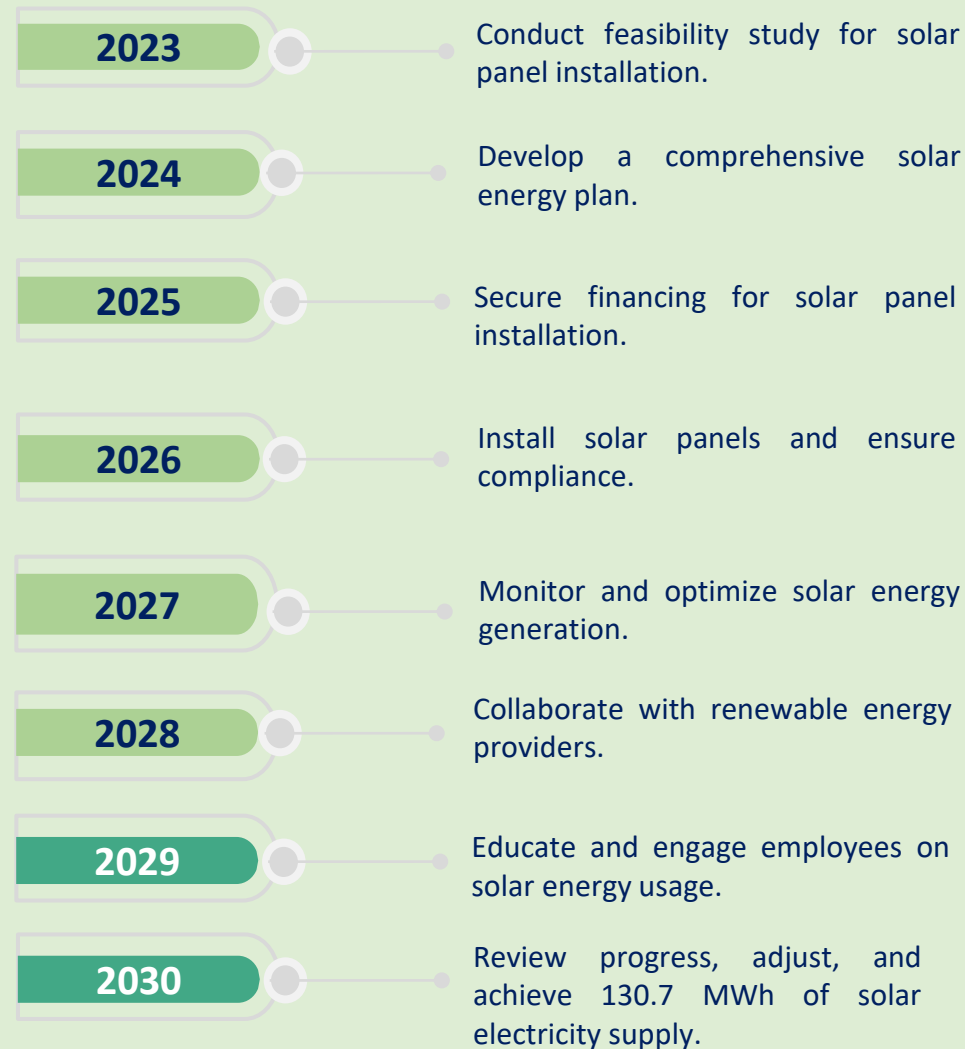
Our target is to source 20% of energy from renewable sources by 2030

Targets

Energy Our target till 2030

20% Electricity supply from solar panel by 2030

Baseline situation-653667 KWh Electricity form grid



Part 3.3

Emission



We have upgraded our machinery and adopted energy-efficient technologies to optimize energy consumption. We are also continuously trying to reduce our energy consumption to reduce greenhouse gas emissions.

Emission Control for a Cleaner Nature

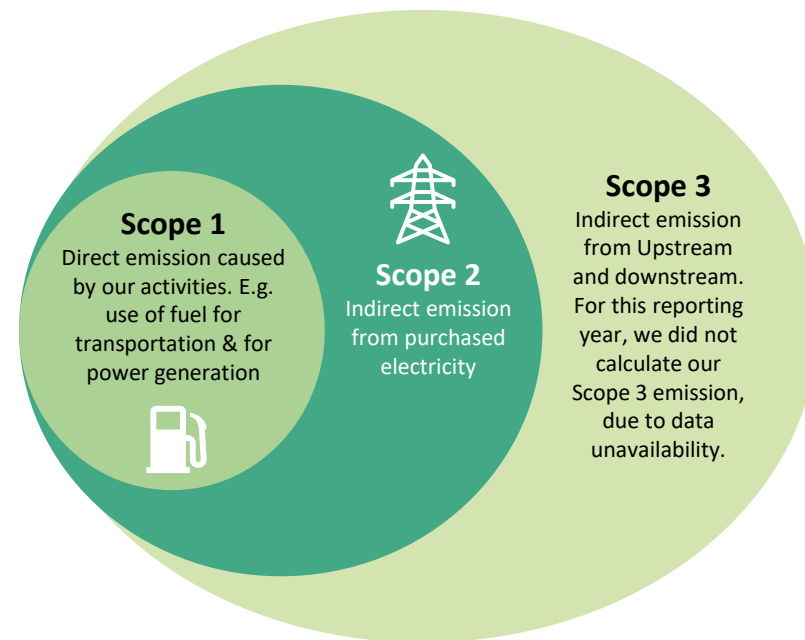
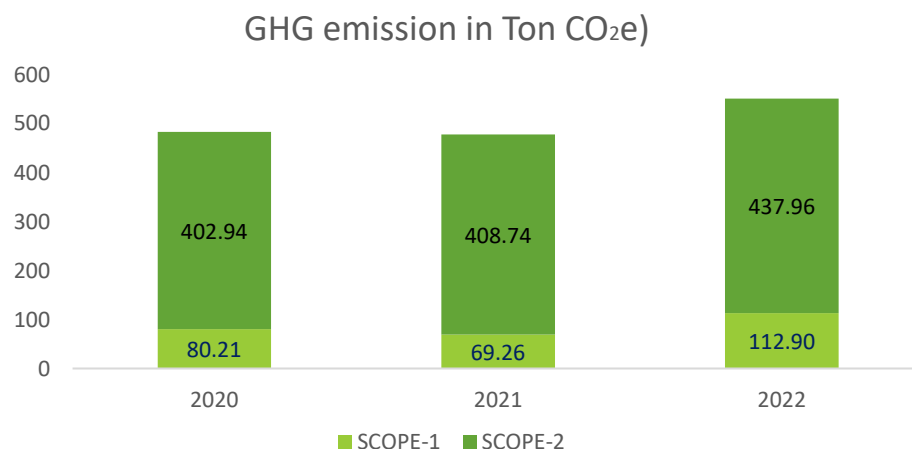


Management of Emission

Our primary emission sources are energy consumption from the grid and energy usage in our manufacturing process. To manufacture garments, we need to run sewing machines, button-attaching machines, cutting machines, air compressors, etc., which require much power and result in mostly scope-2 emissions. We regularly conduct inspections for ozone-depleting substances in our factory to keep GHG emissions in check.

Climate change is a significant threat, especially for a low-lying country like Bangladesh, which faces extreme weather events quite regularly, and excessive emission of GHG in the carbon sink is causing the global temperature to rise. This has resulted in severe weather around the world, especially in Bangladesh. To mitigate the impact, we plan to take several steps. We will conduct regular energy audits to monitor and detect any energy anomalies. We will improve insulations and seal gaps to prevent energy leaks. We will install energy-efficient lighting systems, energy-efficient equipment and motion-controlled sensors.

The Scope-1 emission data was calculated using GHG protocol tool for stationary combustion and the values were converted to equivalent CO₂ measurement using Global Warming Potential Values as reported in IPCC Fifth Assessment Report. For the Scope-2 emission the consumed electricity was recorded, and the emission values were calculated according to National grid emission value.

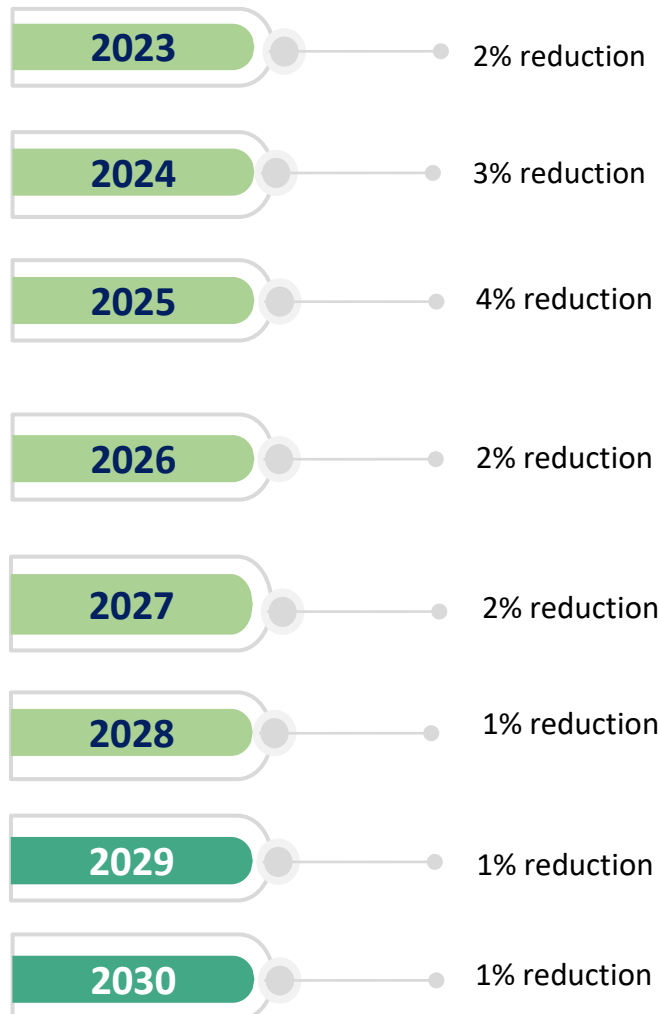


Targets

Emission Our target till 2030

15% reduction of overall emission by 2030

Baseline situation - 550.86 CO₂e



Plantation Program Our target till 2030

Plant trees and native plants at Posh Garments to create a sustainable plantation, enhance green spaces, and improve air quality.



Part 3.4

Water



In the near future, we would like to source our water from alternative sources, such as rainwater. We will also install a sewage treatment plant to treat water and reuse it in different activities.

Responsible Use of Water

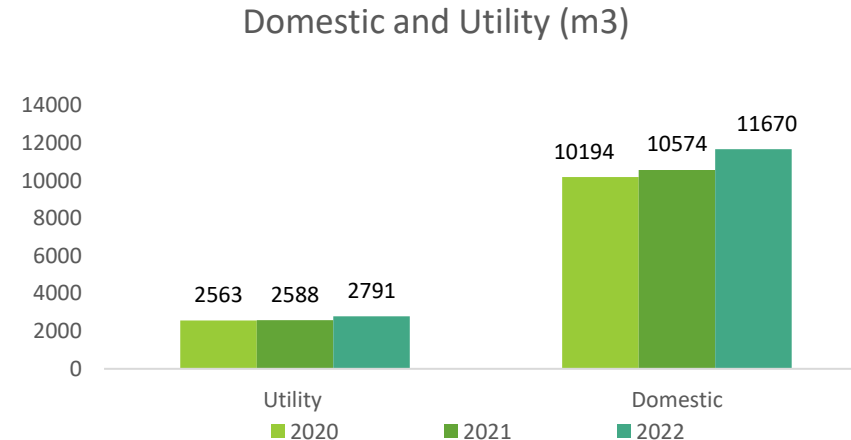
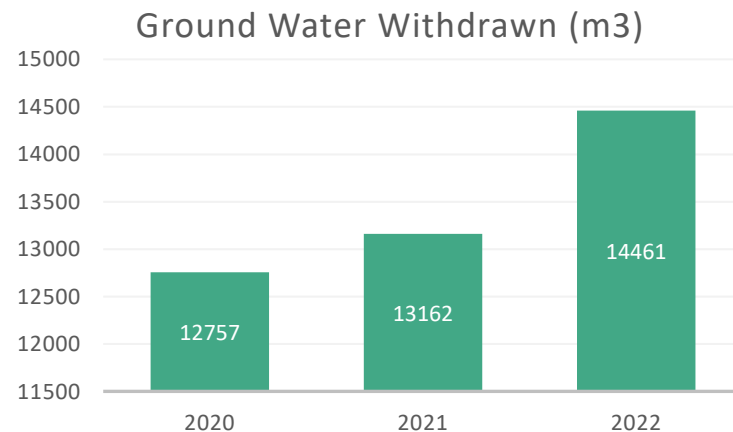
Using Water Responsibly



We are a cut-to-pack manufacturing facility. This means very little water is used for manufacturing, and most is used for utilities. Other usage includes domestic use of water, which is mainly for sanitation. We use groundwater for all purposes and directly discharge it into the City Corporation's drainage system. At Posh Garments, we have taken responsibility for monitoring our water intake, analyzing our water-related impact and reducing our negative impacts.

We are aware of the reports on water scarcity that people face in different places in Dhaka city from different media outlets and different sources from our stakeholders. To address that issue, we are being responsible for our water usage. We provide regular awareness buildup sessions in the factory for our employees and workers. We educate them on how to use water responsibly at the factory.

Our primary source of water is groundwater. In 2022, we extracted 14,461 m³ of water. Our water extraction increased gradually over the years with our usage. Our groundwater consumption increased by 3.17% in 2022 due to employing more workers.



Most of our extracted water, about 11,670 m³ last year, was used for domestic purposes. Our usage has increased gradually over the years due to increased production and, subsequently, more shifts. We used 2,791m³ of water for utility purposes in 2022. Water extraction and consumption data were calculated according to water meter readings. We discharge all our water through a drainage system.

Targets

Water Use Our target till 2030

50% reduction of groundwater use within 2030

Baseline situation 14,461 m3 of groundwater use

2023

Implement rainwater harvesting and STP to reduce groundwater use by 5%.

2024

Expand rainwater harvesting systems and improve STP efficiency, resulting in a 10% reduction in groundwater use.

2025

Enhance rainwater harvesting infrastructure and optimize STP operations, achieving a 15% reduction in groundwater use

2026

Implement additional water conservation measures, leading to a 20% reduction in groundwater use.

2027

Upgrade rainwater harvesting systems and enhance STP capabilities, resulting in a 30% reduction in groundwater use.

2028

Introduce advanced water management techniques, achieving a 40% reduction in groundwater use.

2029

Continuously improve rainwater harvesting and STP systems, leading to a 45% reduction in groundwater use.

2030

Implement comprehensive water conservation strategies, achieving the target of 50% reduction in groundwater use.

Tree Plantation Program Our target till 2030

Plant trees and native plants at Posh Garments to create a sustainable plantation, enhancing green spaces, and improving air quality.

2023

Evaluate water consumption and metering needs.

2024

Develop a plan and procure water meters.

2025

Install meters in required process sections.

2026

Calibrate and test meters, provide staff training.

2027

Complete meter installation. Ongoing: Monitor, maintain, and optimize water usage



Part 3.5

Waste



We use computer aided design, automatic fabric spreading machine and roll by roll planning to reduce fabric wastage during cutting.

REDUCE
USE
CYCLE

**Managing
waste for a
Sustainable
future**

Waste Management Measures

Our first step towards production starts with sourcing fabrics and accessories, which are then cut and sewed according to the buyers' required design. Fabrics used in production contain dyes that may contaminate the soil and water bodies. Moreover, synthetic fabric scraps such as polyester take a long time to degrade and cause microplastic pollution, causing detrimental effects for both the environment and the people.

Management of generated waste

Waste is generated at different stages of our manufacturing process. We have a centralized system to monitor and record monthly waste data. Fabric waste may occur during cutting, while garment waste can occur due to defective quality. Plastic and cardboard waste is generated during finishing and packaging. Additionally, we handle other waste sources such as medical waste from our medical centre, electrical plastic and battery waste from utility and machine maintenance, and food waste from our canteens.

To reduce waste, we have taken some measures. Furthermore, before the purchase of fabric, we inspect fabric for defects so that fabric wastage does not occur due to quality issues. We have a dedicated team of production and industrial engineers implementing lean tools to reduce process waste. Lean tools such as 5s, Standardized work processes, and continuous improvement methods are implemented with the highest importance.



CAD Design

Automated computer aided design for pattern making and roll by roll panning to reduce fabric waste.



Automated cutting machines

Automatic spreading and cutting knife is used to reduce fabric waste during cutting.



Lean Tools

Reduce overcutting by pull method in production. Also, methods such as 5s, Standardize work and kaizen to reduce process waste.



Quality inspections

Waste generated due to fabric defect is reduced by thorough quality inspections in work process.



Enterprise Resource Planning

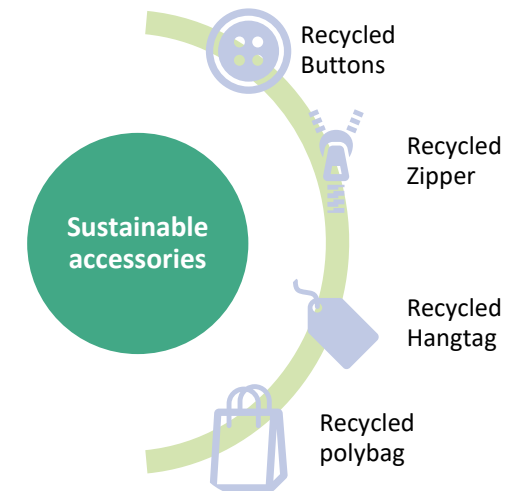
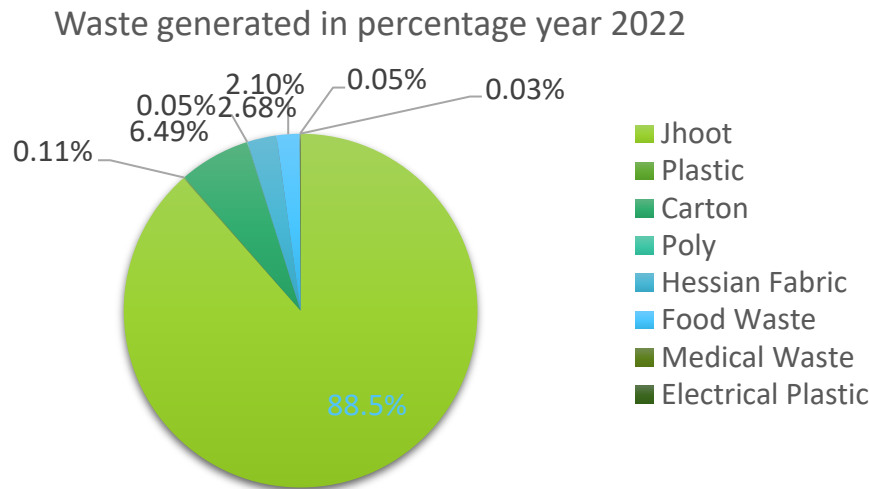
ERP software for tracking and planning resource allocation to reduce waste



Waste Management Measures

In 2022, we generated a total of 58,540 tons of waste, representing a 9.5% increase compared to the previous year. This increase can be attributed to the higher production levels achieved during the year. Most of the waste generated, accounting for 88.5% of the total, consisted of fabric scrap. Other waste categories included plastic, cartons, and hessian fabric. Plastic waste decreased from the previous year, with 64 tons of plastic waste and 34 tons of polybags generated in 2022. However, carton waste increased to 3,799 tons. We provide our waste to local vendors. Efforts are being made to manage and reduce waste generation through improved waste management practices and initiatives.

Our target is to use 30% of our materials from recycled sources.



We practice circularity throughout our organization. To promote circularity, we use recycled materials in our production process. We use recycled fabrics such as recycled polyester. We also use recycled accessories such as buttons, zippers, and polybags in our production process. As a measure for our circular practice, we have been certified by The Global Recycle Standard (GRS), a certification standard for products made with recycled materials administered by Textile Exchange, a global non-profit organization focused on sustainability in the textile industry.

Targets

Waste Our target till 2028

Upcycling or Repurposing Jhoot within 2028

Baseline situation- Sold to vendors

2023

Conduct a waste assessment and explore partnerships for upcycling jhoot waste.

2024

Implement a pilot project for upcycling jhoot waste and evaluate its feasibility.

2025

Scale up upcycling initiatives and invest in infrastructure for efficient waste processing.

2026

Collaborate with designers to create marketable products from upcycled jhoot waste.

2027

Provide training and workshops to enhance understanding of upcycling practices.

2028

Continuously monitor progress, set new targets, and explore advanced technologies for upcycling jhoot waste



Part 4 Social Development



Prioritizing employee well-being, we offer comprehensive health assessments, retirement benefits, service rewards, and fair earned leave policies, all while adhering strictly to labour law.

**Investing in
People, Investing
in Success**



Social Compliance Commitments



We attribute our ascent as a leader in the high-quality global clothing sector to our seasoned management, adaptable production capabilities, and team of skilled professionals. From a modest start, we have grown substantially, placing a premium on gender diversity and workforce expansion. We strongly analyze turnover rates to inform our targeted retention strategies. We value religious and disability diversity and are actively promoting women to supervisory roles by 2026. Our commitment to safety is evidenced by our stringent Occupational Health and Safety (OH&S) protocols, addressing workplace risks, and ensuring widespread safety training, with 75% of our workforce educated in OH&S practices.

Our Targets for the Society

2023-2030	20% woman in supervisory and management position.	Appointing Female as supervisory and management position through training and development.
2023-2030	Achieve Zero injuries	Develop a robust OHS system with worker participate at every level. Provide proper training and encourage feedback from workers.
2023-2029	510 hours of Training	Through survey, interviews we will conduct training assessment to include new trainings.

By collaborating with experts and institutions, we are committed to the professional development of our employees, empowering them to grow both personally and professionally.



Part 4.1

Workforce



We attribute our success to our experienced management, adaptable manufacturing system, and highly skilled personnel, which allow us to meet the global demand for high-quality clothing.

Strength in Unity

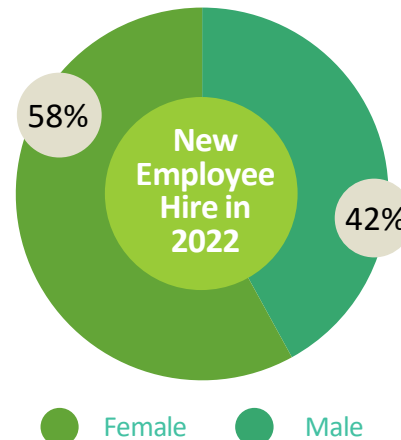
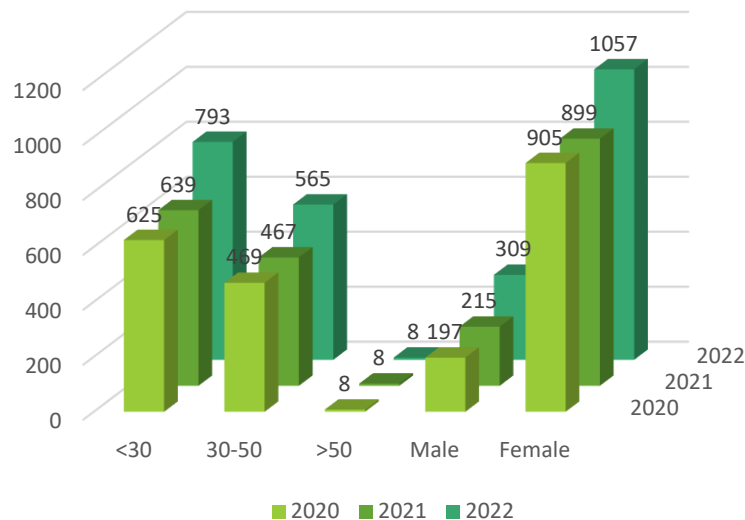


Our Force Behind the Product

We started off small with 60 sewing machines, but we have grown significantly to include 14 sewing lines, showcasing our dedication to growth and progress throughout the years. In 2020, we employed 1,102 people, emphasizing gender diversity, as we had 905 women in our workforce. We have continued to expand our workforce, reaching 1,114 workers in 2021 and 1,366 workers in 2022. We attribute our success to our experienced management, adaptable manufacturing system, and highly skilled personnel, which allow us to meet the global demand for high-quality clothing.

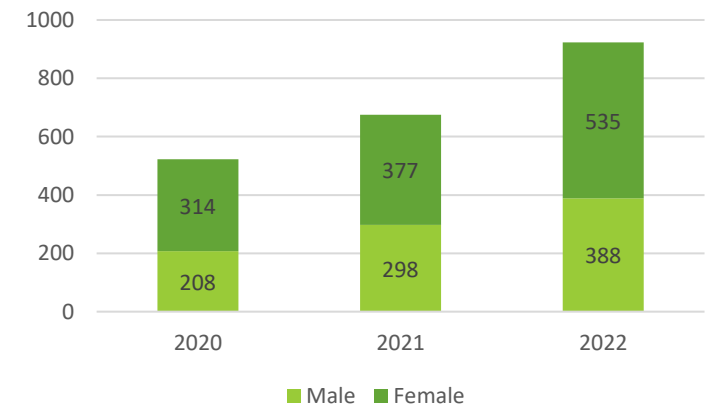
♀ **1,057** women workforce in 2022

Employee Demographic



We are committed to making an environment where all employees can grow and help the company do well because we believe that a diverse workforce is a key to success. During the reporting time, we kept track of how many employees left the company by looking at their age, gender, and location. We learn from data about turnover rates, age, gender, and location. We could use these insights to make targeted plans to keep more employees, solve underlying problems, and build a supportive work environment that makes employees happy in the long run.

New Employee Hire by Gender



We place a high value on preserving a diverse workforce and carefully monitor gender-based turnover. The trend shows that the turnover rate increased to 415 for men, whereas it decreased to 440 for women. We also recruit and promote gender diversity actively. We hired 208 men and 314 women in 2020, emphasizing equality. In 2022, 388 men and 535 women joined our workforce to fill the gap and promote women empowerment.

Part 4.2

Employee Wellbeing



The yearly health assessments serve to safeguard the well-being of our employees.

**Dedicated to
Employee
Well-being**



Investing in Our People



Committed to upholding the rights of our workforce, we adhere to the Bangladesh Labour Law of 2006. By strictly following these regulations, we ensure that our employees receive the benefits and compensation they are entitled to, fostering an environment of fairness and compliance within our workplace.

Through annual health checks, we assess and actively manage our workforce's health. This proactive approach aids in the early detection and treatment of health issues, reinforcing our commitment to prompt assistance. Such comprehensive practices contribute to a safe and healthy workplace and sustained employee productivity and overall well-being.



Retirement Benefits: In accordance with the Retirement Section 28, qualifying employees get retirement benefits to secure their financial future.



Service rewards: Under Section 27 (4), we honour our employees' dedication with service rewards based on their duration of service.



Annual Leave: Section 117 allows our employees to take time off and recharge, promoting work-life balance.



Medical arrangement: We have a medical arrangement with a hospital to provide our staff with affordable treatments and health checks. Our employees can get affordable healthcare through this arrangement.



Annual Health Checkups: Boiler operators, spot removers, canteen workers, childcare workers, electrician, receive annual health checks. This monitors their health, detects difficulties early, and provides support.



Medical Room and Healthcare Facilities: Our personnel can access a well-equipped medical room. Doctors and nurses provide immediate medical care in the medical room.

Part 4.3

Diversity & Inclusion



We acknowledge the importance of diversity in terms of religion, gender, and disability inclusion.

Fostering a Positive Workplace Culture

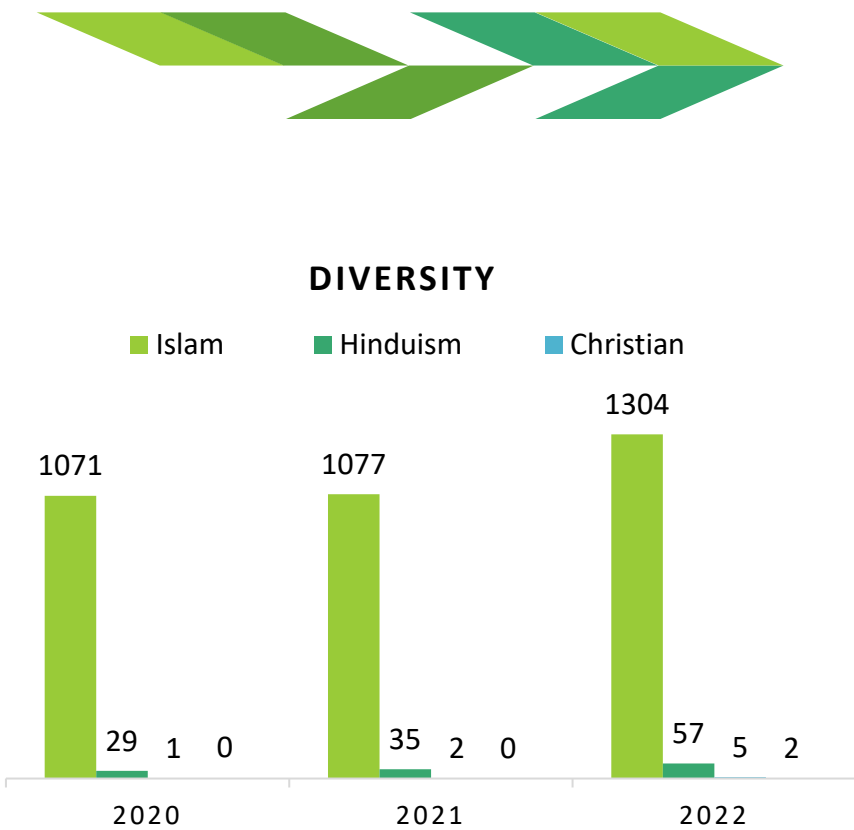
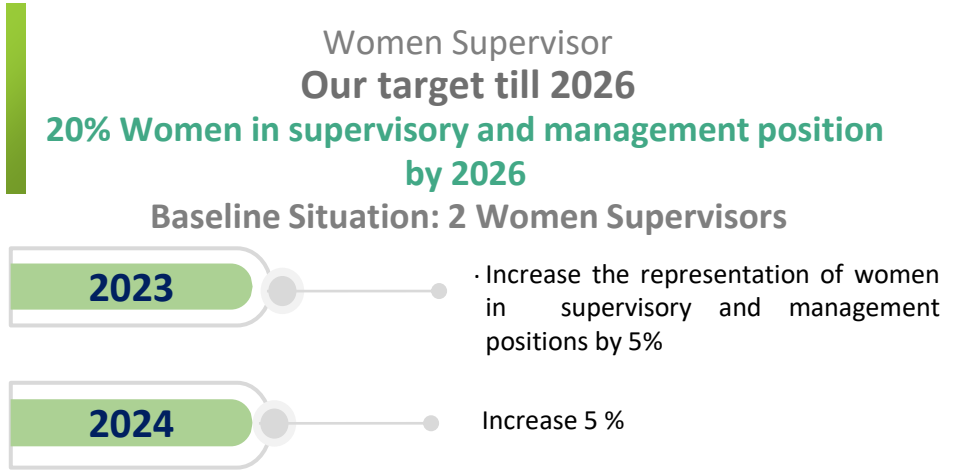


Embracing Harmony

We recognize the significance of religious diversity as well as the significance of disability inclusion. We strongly believe in providing all employees equal opportunities, regardless of their religious background and gender. Posh Garments boasts a diverse workforce that mirrors the religious richness of Bangladesh. Moreover, recognizing the need for enhanced inclusivity in women's representation within supervisory roles, we are proactively addressing this by setting a target to empower and employ more women in supervisory positions through skill development initiatives. Our aim is to achieve this milestone by the year 2026, fostering a workplace that reflects the true spectrum of diversity and equal opportunity.

We aim to foster a positive workplace culture with diversity where everyone feels respected and included. We are committed to creating equality and cohesion among our staff, and we do this in part by celebrating religious festivals and holidays and embracing religious diversity. We have employed 2 specially-abled person in our workforce. In addition to other benefits, we also ensure that they receive equitable opportunities.

Target



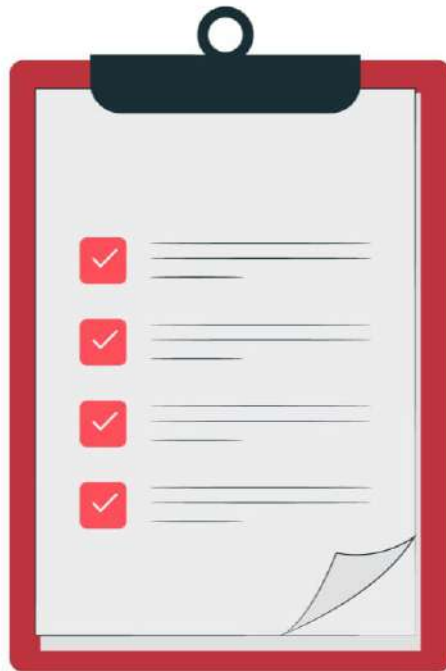
Part 4.4

Health & Safety



We attribute our success to our experienced management, adaptable manufacturing system, and highly skilled personnel, which allow us to meet the global demand for high-quality clothing.

Ensuring a Healthy Workforce



Health & Safety in workplace

We have implemented Occupational Health and Safety (OH&S) protocols to identify and mitigate risks. Our devoted OH&S team develops and implements these measures while providing employees with training and assistance. With the complete backing of our corporate management, we continuously improve our methods for maintaining a safe and healthy work environment in all our facilities. Occupational risk management at Posh Garments Ltd. are intended to identify and eliminate hazards, reduce risks, and foster a safe and healthy workplace.

Medical facilities



A dedicated medical room.



Provision of free medical advice



Yearly health checkups for - boiler operators, spot removers, canteen staff, and child-care centre caregivers.



Regular health checkups for pregnant workers.



Availability of one male and one female doctor.



Medical agreement with hospital to ensure the lowest cost for treatments and health checkups.



Free first aid treatment and medicine

Occupational Health & Safety Interventions



Motivating Employee

Employees are encouraged to familiarize themselves with safety policies and procedures.



OH & S Manual

The OH&S manual covers incident reporting, first aid, fire safety, PPE measures.



Communicating the Principles

Effective communication of OH&S principles is essential.



Capacity Building

Training and support are provided by the OH&S team.



Monitoring & Review

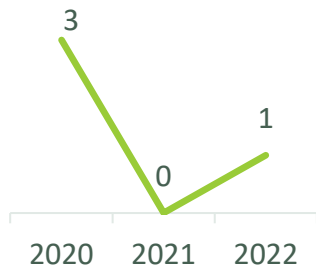
Continual improvement and regular reviews are conducted.



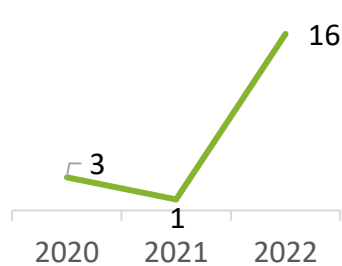
Injuries

We promote workplace safety through risk assessment, safety regulations, training, incident reporting and investigation, medical treatment, and continuous improvement. Our employees' safety and well-being are one of our top priorities. We have been keeping track of and acting regarding the number of injuries that have occurred at work. The number of reported injuries has shown a fluctuating tendency over the years 2020, 2021, and 2022. We had a setback in the reporting year, , with one serious injury and 16 minor injuries reported. We are putting in place strong safety measures, performing regular risk assessments, and offering thorough training on workplace safety to reach our aim of zero injuries.

Major Injuries



Minor Injuries



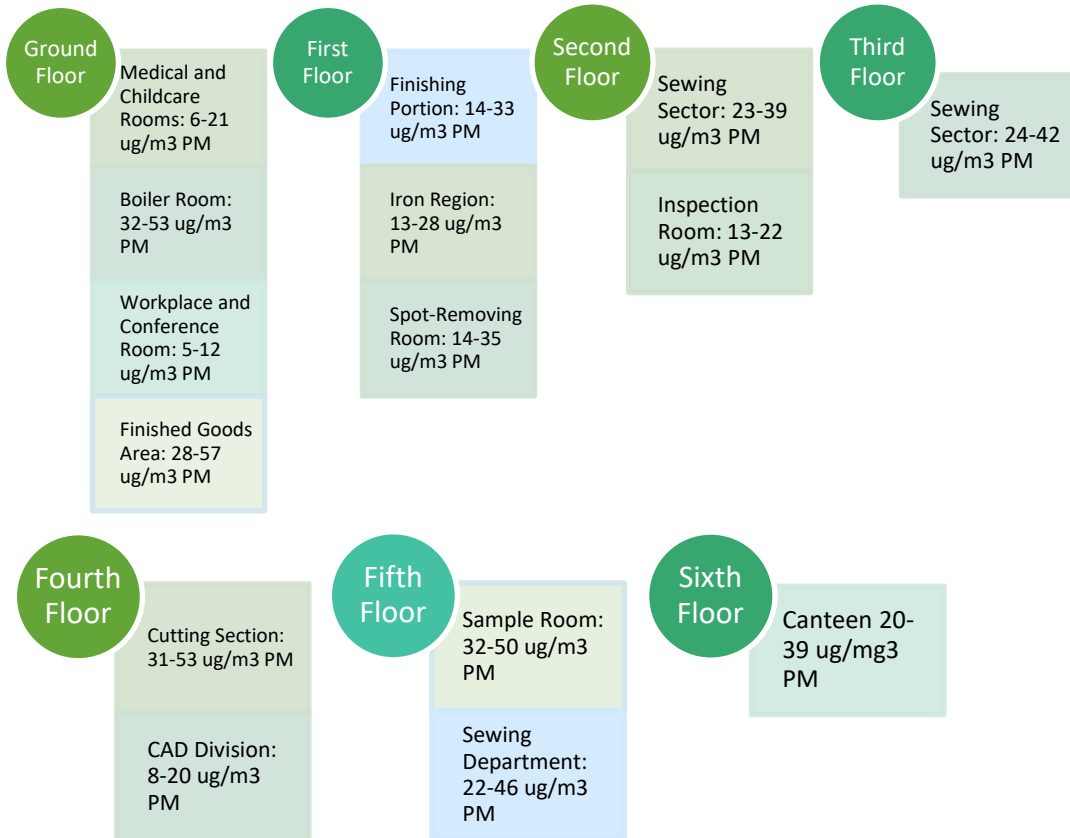
To address any safety problems as soon as they arise, we are also promoting an open culture of communication among our staff members. In the event of an injury, we offer urgent medical care and carry out in-depth investigations to stop similar incidents in the future.

2022 Highlight of OH&S



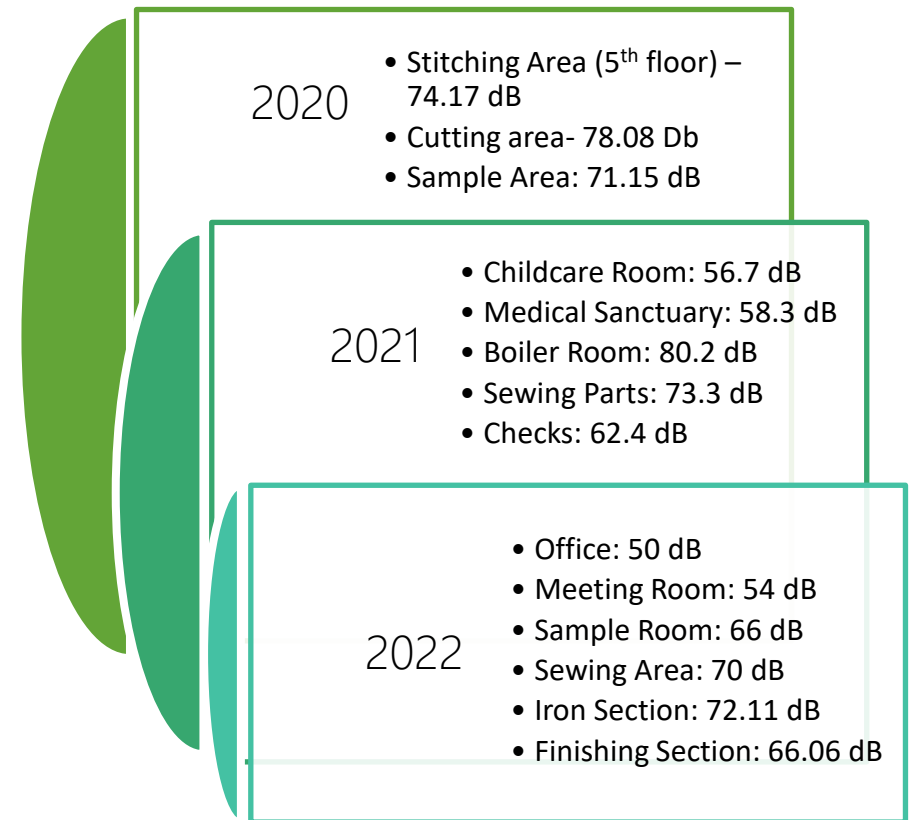
Air Quality

Posh Garments prioritizes maintaining high air quality throughout the facility to ensure the comfort of our staff.



Noise Quality

Conducted in accordance with legal requirements, our sound level measurements across various facility areas confirm that all recorded levels are below the permissible limit of 85 dB.



Part 4.5 Training



Our training packages are updated depending on feedback and market developments. We aspire to create a highly trained and engaged workforce by investing in employee development.

Empowering Our Workforce





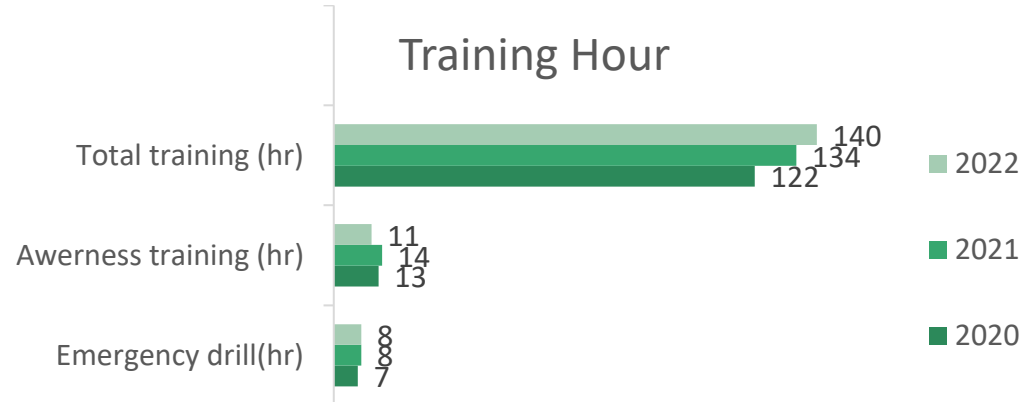
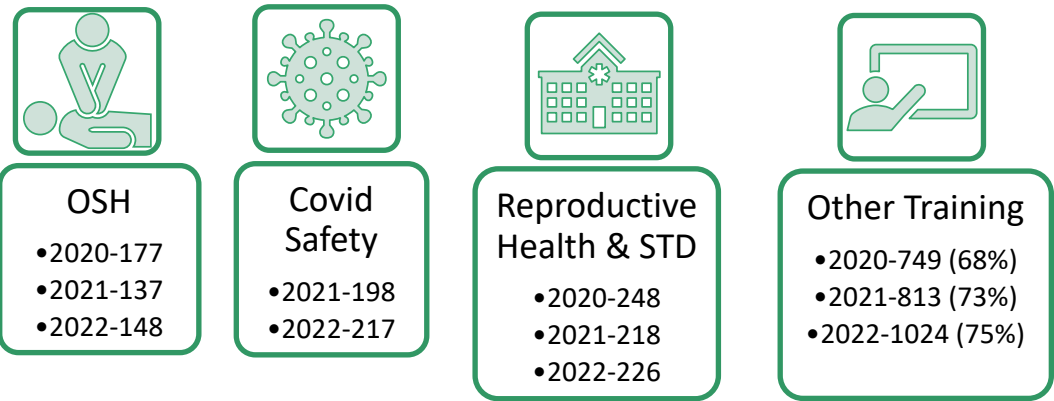
Unlocking Growth of Our Workforce



We promote a diverse and inclusive workplace through professional development opportunities for everybody. We work with subject matter experts, industry professionals, and educational institutions to improve our training. Our training programs address technical skills, safety, compliance, leadership, and soft skills. Continuous learning boosts employee engagement, job satisfaction, and performance at Posh Garments.

As part of our commitment to excellence, we will continue to invest in learning opportunities that empower our employees and help them grow personally and professionally.

Type of Training & Employee Participation



Targets



Training Our target till 2030

Increasing training hour (510 hrs) by 2030

Baseline situation: Total training 26 (240 hrs)



Training Our target till 2030

Increasing training hour (510 hrs) by 2030

Baseline situation: Total training 26 (240 hrs)



Grievance Mechanism

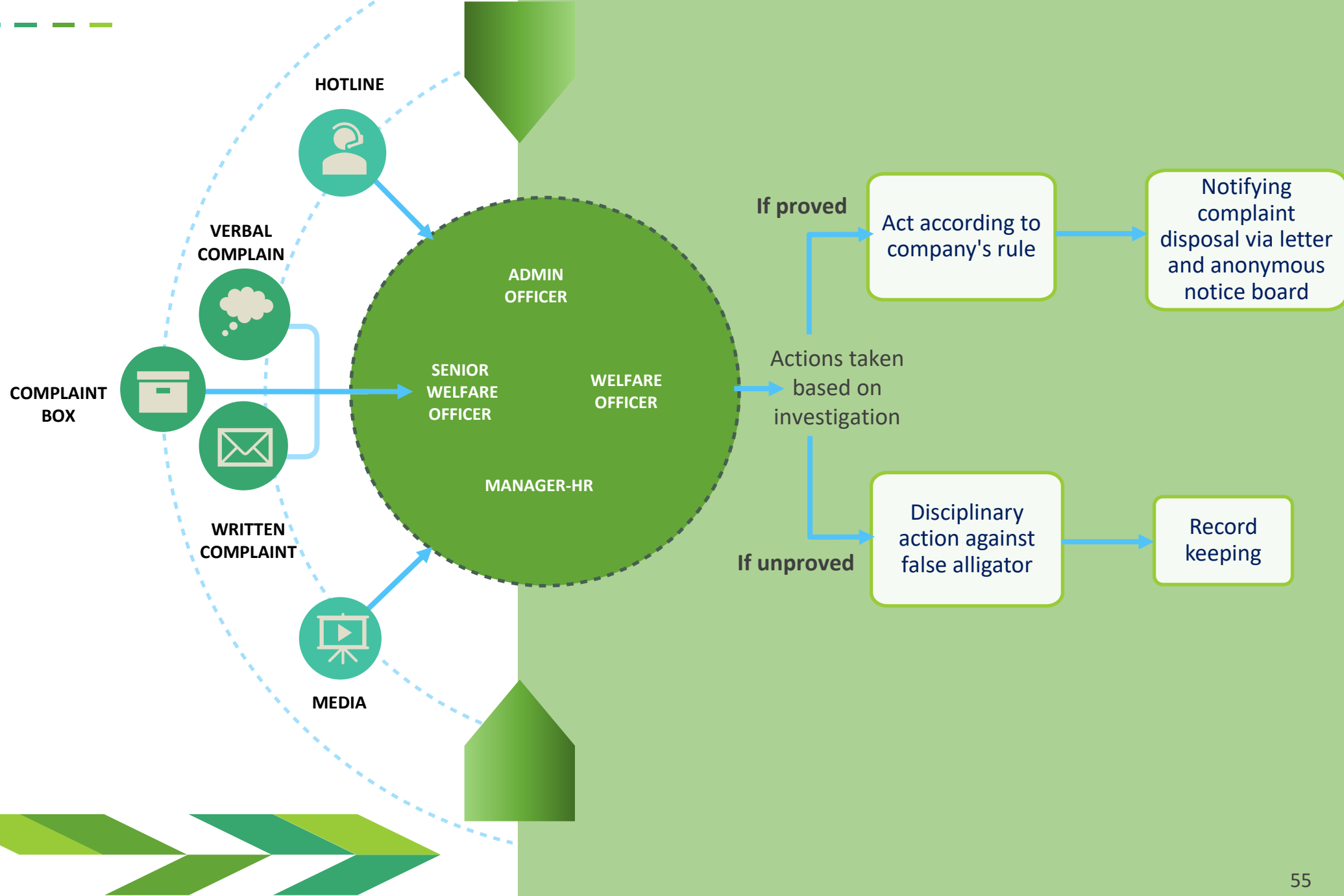
At Posh Garments, we have taken additional steps to ensure our employees have an easier way to share their concerns. We've installed complaint boxes in the restrooms and on every floor of our buildings, allowing our team members to submit their grievances or ideas to the Grievance Committee in a manner that is both private and anonymous.

We also keep everyone informed about who is responsible for managing complaints on each floor and department. We share this information transparently with our team via company-wide emails, posters, and other internal communication methods. By identifying and naming those accountable, we provide our team with reliable contacts for support and guidance regarding any issues they may face.

At Posh Garments, we are committed to ensuring that every team member feels heard, respected, and supported at their place of work, as we believe this is essential for their overall well-being and job satisfaction.



Grievance Mechanism



Risk Management



As part of our commitment to sustainability, a comprehensive risk assessment has been conducted to identify and address potential risks that may impact our operations and sustainability performance. Several vital risks have been identified in the context of our fashionable men's and ladies' dress-making industry. Several vital risks have been identified in the context of our fashionable men's and ladies' dress-making industry.



Supply Chain Risks

We focus on sustainability in its supply chain by evaluating and monitoring suppliers' compliance with ethical standards, fair labor practices, and sustainable sourcing to mitigate risks.



Environmental Risks

We assess and mitigates environmental risks in our industry by evaluating resource consumption, waste management, and pollution. We continuously improve manufacturing processes by implementing energy-efficient technologies and promoting sustainable practices.



Social Risks

We value a safe and inclusive work environment and assess risks related to employee health, safety, diversity, inclusion, and fair compensation. By addressing these risks proactively, we create a positive workplace that prioritizes employee well-being and rights.



Market Risks

We adapt to changing market trends and customer preferences by assessing risks and innovating responsibly, ensuring long-term business resilience in the dynamic fashion industry.



Reputation and Brand Risks

We establish a consistent brand identity and ensure high-quality products. Excellent customer service and transparent communication help address concerns. We embrace social responsibility and implement sustainable practices. Continuous monitoring of our presence and having a crisis management plan in place are key.



Regulatory Risks

Posh Garments prioritizes compliance with laws and regulations, assessing risks to minimize legal and reputational concerns while upholding corporate governance standards.

Risk Management

Posh Garments is committed to addressing these identified risks through proactive risk management strategies. By implementing robust controls, regular monitoring, and continuous improvement measures.

We aim to mitigate risks and seize opportunities that align with our sustainability objectives. This enables us to enhance our brand's reputation, ensure long-term business viability, and contribute to a more sustainable and responsible fashion industry.

Risk Identification	Responsible Section	Risk Initiatives
Sewing Department	Maintenance & Compliance team	Noddle guard, eye guard
Cutting Department	Compliance team	Metal hand gloves
Electrical Risk	Electrician	Ware covering
Fire Risk	Compliance, fire safety team	No flammable material on floor, fire door, fire alarm
Stain/Spot	Compliance team	Respiratory mask, gloves, apron, separate area, exhaust fan
Generator Room	Compliance team	Regular checking all electrical device, fire door, exhaust fan
Boiler Room	Compliance team	Regular checking all electrical device, steampipe checking

Financing a Sustainable Future

Part 5 Economic Performance



We understand the significance of a healthy bottom line in ensuring the well-being of both the company and its employees and the community at large. To ensure continued financial success, we insist on conducting our business openly and transparently. When we succeed, it benefits our company and the people who work with us and live in the area.



Economic Growth Generated

We understand the significance of a healthy bottom line in ensuring the well-being of both the company and its employees and the community at large. To ensure continued financial success, we insist on conducting our business in an open and transparent manner. When we succeed, it benefits not only our company but also the people who work with us and live in the area.

In 2020 and 2021, we struggled because of COVID-19. We lost more than we earned it, but we continued everyone's, and nobody's pay was reduced. In the fiscal year of 2022, our organization experienced a significant level of financial prosperity.

Our total revenue amounted to 11.11 million us dollars, while our overall expenditure stood at 1.30 million US dollars. We spend our earnings on numerous expenses, including those for materials, labor, and energy.

Our export reputation within the industry has significantly improved, with our export of goods more than doubling from 2020 to 2022.

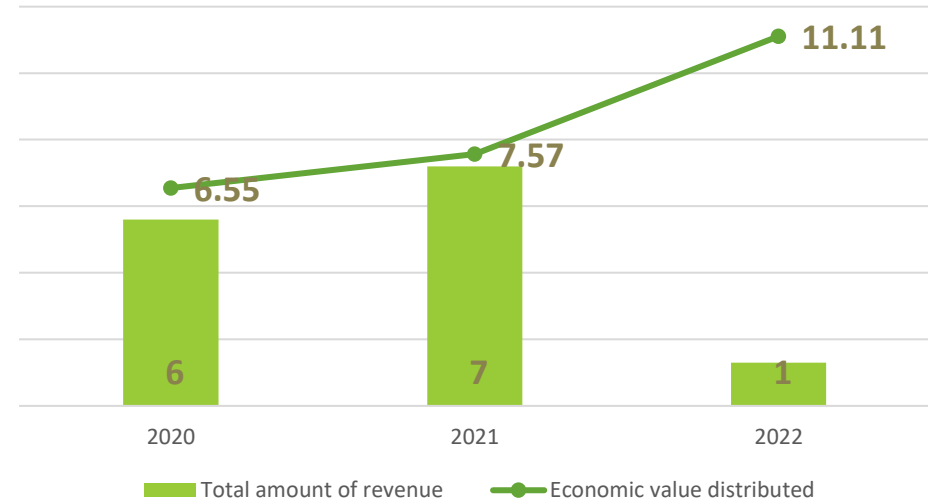
Conversion Rate

1 USD = 83.18 BDT in 2020

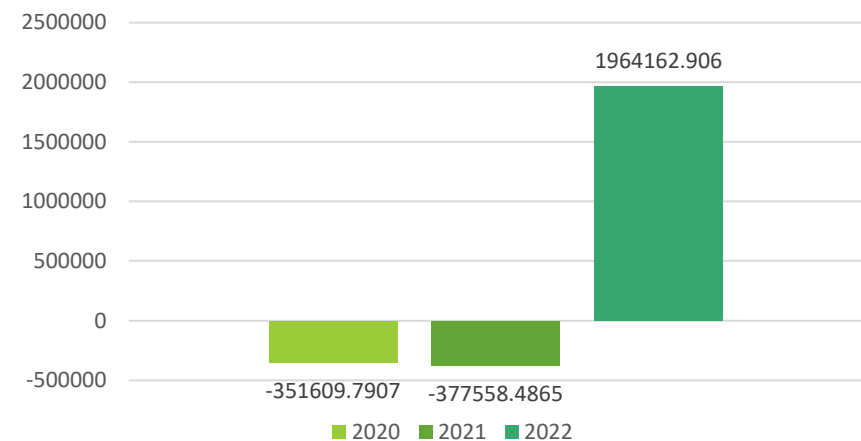
1 USD=83.25 BDT in 2021

1 USD=92.17 BDT in 2022

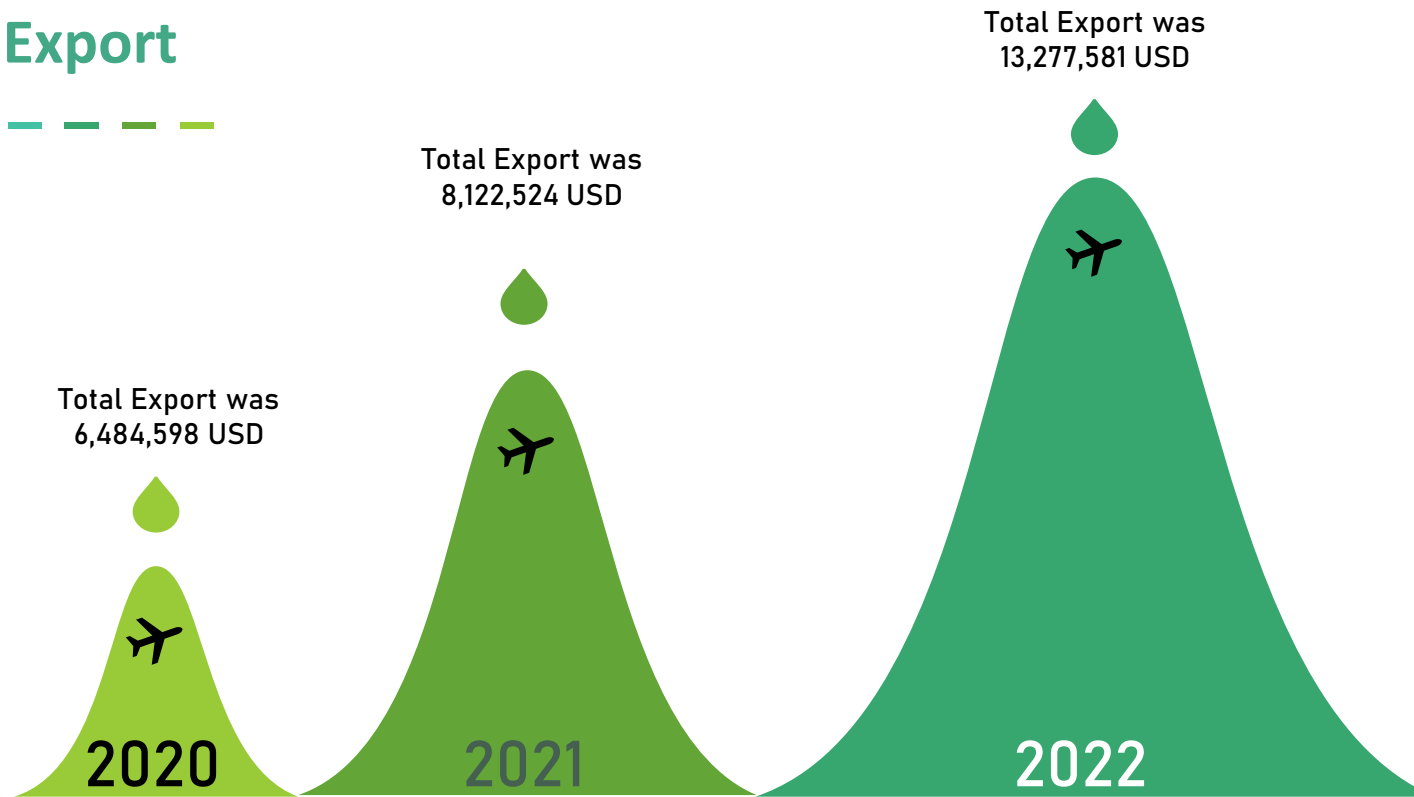
Economic performance (2020-2022 Million USD)



Economic Value Retained



Export



	2020	2021	2022	Unit
Operating costs for the entity	6,208,366	4,949,645	8,144,877	
Employee wages and benefits	2,122,536	2,527,441	2,815,780	
Payments to providers of capital	7,878.55	29,199.2	52161.5	USD
Payments to government by country	55867.4	60,877.3	99485.6	
Community investments	701.67	702.22	632.822	

We have carefully monitored our spending while concurrently increasing our operating expenditure in order to boost output, export, and overall revenue. The attached spreadsheet itemizes all our costs of how our money has been spent.

Part 6

GRI Content Index

Statement of Use: Posh Garments Ltd has reported the information cited in this GRI content index for the period January 2022 to December 2022 in accordance with the GRI Standards.

GRI Standard	Disclosure		Location	Omission	Page No.
GRI 2: General Disclosure 2021	2-1	Organizational details	About Us	No	04
	2-2	Entities included in the organization’s sustainability reporting	At a glance	No	05
	2-3	Reporting period, frequency and contact point	Report Profile	No	01
	2-4	Restatements of information	-	Yes, Not Applicable As this is the first report, no restatement is provided.	-
	2-5	External assurance	-	Yes, Not Available Not done for this report	-
	2-6	Activities, value chain and other business relationships	About Us	No	04
	2-7	Employees	Workforce	No	41
	2-8	Workers who are not employees	-	Yes, Not applicable. Posh Garments, as the organisation, does not engage or have a category of workers who are not employees.	-
	2-9	Governance structure and composition	Governance Structure	No	09
	2-10	Nomination and selection of the highest governance body	-	Yes, Confidentiality Constraint. Information regarding board members is confidential and not publicly disclosed.	
	2-11	Chair of the highest governance body	Governance structure	No	09
	2-12	Role of the highest governance body in overseeing the management of impacts	Governanc e Structure	No	09

GRI Standard	Disclosure		Location	Omission	Page No.
GRI 2: General Disclosure 2021	2-13	Delegation of responsibility for managing impacts	-	Yes, Not Available Not done for this report	-
	2-14	Role of the highest governance body in sustainability reporting	Governance Structure	No	09
	2-15	Conflicts of interest	-	Yes, Not available. We do not have relevant information at the moment.	-
	2-16	Communication of critical concerns	-	Yes, Not available. We do not have relevant information at the moment.	-
	2-17	Collective knowledge of the highest governance body	-	Yes, Not available. We do not have relevant information at the moment.	-
	2-18	Evaluation of the performance of the highest governance body	-	Yes, Not available. We do not have relevant information at the moment	-
	2-19	Remuneration policies	-	Yes, Not available. We do not have relevant information at the moment	-
	2-20	Process to determine remuneration	-	Yes, Not available. We do not have relevant information at the moment	-

GRI Content Index

GRI Standard	Disclosure		Location	Omission	Page No.
GRI 2: General Disclosure 2021	2-20	Process to determine remuneration	-	Yes, Not available. We do not have relevant information at the moment	-
	2-21	Annual total compensation ratio	-	Yes, Confidentiality constrain. The information is considered confidential and only disclosed with our shareholders.	-
	2-22	Statement on sustainable development strategy	-	Yes, Confidentiality constrain. The information is considered confidential and only disclosed with our shareholders.	-
	2-23	Policy commitments	-	Yes, Confidentiality constrain. The information is considered confidential and only disclosed with our shareholders.	-
	2-24	Embedding policy commitments	-	Yes, Confidentiality constrain. The information is considered confidential and only disclosed with our shareholders.	-
	2-27	Compliance with laws and regulations	Throughout all the chapters	No	14, 39, 44, 56
	2-28	Membership associations	-	Yes, Not available. We do not have relevant information at the moment	-
	2-29	Approach to stakeholder engagement	Stakeholder engagement	No	15
	2-30	Collective bargaining agreements	-	Yes, Not available. We do not have relevant information at the moment	-
GRI 3: Material Topics 201	3-1	The process of determining material topics	Our Material topic	No	16
	3-2	List of material topics	Our Material topic	No	17

GRI Standard	Disclosure		Location	Omission	Page No.
Economic					
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 59
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Economic Growth Generated	NO	59,60
Environmental					
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 23
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Material used for production		22
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Management of Energy	No	27
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 33
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Using water responsibly	No	33
	303-3	Water withdrawal	Using water responsibly	No	33

GRI Content Index

GRI Standard	Disclosure		Location	Omission	Page No.
	303-4	Water discharge	Using water responsibly	Yes. Not applicable. As the manufacturing process involves cutting and packing in our factory. Moreover, at our facility, water usage is limited to domestic use, and it is discharged into the Municipal Drainage System. Furthermore, no water flow meter has been installed at the discharge point yet.	
	303-5	Water consumption	Using water responsibly	No	33
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 30
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Management of emission	No	30
	305-2	Energy indirect (Scope 2) GHG emissions	Management of emission	No	30
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 36
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Waste management measures	No	36,37
	306-2	Waste by type and disposal method	Waste management measures	No	36,37
	306-5	Waste directed to direct disposal	Waste management measures	No	37

GRI Standard	Disclosure		Location	Omission	Page No.
Social					
GRI 3: Material Topics 2021	3-3	Management of material topic		No	17, 42
GRI 401: Employment 2016	401-1	New employee Hire and employee Turnover	Our force behind the product	NO	42
	401-2	Benefits provided to full-time employees that are not provided to part-time employees		No	44
GRI 3: Material Topics 2021	3-3	Management of material topic		No	17,48
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Injuries	No	49
	403-2	Hazard identification, risk assessment, and incident investigation	Risk assessment	No	57
	403-3	Occupational health services	Health & Safety in workplace	No	48
	403-4	Worker participation, consultation, and communication on occupational health and safety.	Health & Safety in workplace	No	48
	403-5	Worker training on occupational health and safety	Training	No	52
	403-6	Promotion of worker health	Health & Safety in workplace	No	48, 52

GRI Content Index

GRI Standard	Disclosure		Location	Omission	Page No.
	403-9	Work-related injuries	Injuries	No	49
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 52
	404-2	Programs for upgrading employee skills and transition assistance programs	Unlocking Growth of Our Workforce	No	52
GRI 3: Material Topics 2021	3-3	Management of material topic	-	No	17, 50
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Governance Structure, Embracing Harmony	No	09,42

Feedback

We warmly welcome and encourage feedback on the methodology, the report and the issues contained herein. To comment on or receive more information about this report please contact:

Wasim Zakariah

Director

Phone: +88 018 1955 1121

Email: wasim@poshgarmentsltd.com

Chairman

Standing Committee on Sustainable Development Goals (SDG)

Co-Chairman

Standing Committee on Sustainability





Posh Garments Limited

348/A Tejgaon Industrial Area,
Dhaka 1208, Bangladesh
<https://poshgarments.com/>