

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L17115RJ1960PLC008216
2.	Name of the Listed Entity	RSWM Limited
3.	Year of Incorporation	Date of Incorporation - 17/10/1960
4.	Registered Office Address	Kharigram, P.O. Gulabpura – 311021, Distt. Bhilwara, Rajasthan
5.	Corporate Office Address	Bhilwara Towers, A-12, Sector -1, Noida – 201301 (U.P.)
6.	E-mail	skg@lnjbhilwara.com
7.	Telephone	Tel.: +91-1483-223144 to 223150, 223478
8.	Website	www.rswm.in
9.	Financial year for which reporting is being done	1 April 2024 to 31 March 2025
10.	Name of the Stock Exchange(s) where shares are listed	1). BSE Limited 2). National Stock Exchange of India Limited
11.	Paid-up Capital	INR 47.10 Crores
12.	Name and Contact details (Telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report	Name - Mr. Nitin Tulyani (Chief Financial Officer) Contact Details: Telephone: +91-1483-223144 to 223150, 223478 Email ID: nitin.tulyani@lnjbhilwara.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	RSWM is reporting on standalone basis.
14.	Name of assurance provider	No Assurance taken for the reporting year
15.	Type of assurance obtained	No Assurance taken for the reporting year

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business	% of Turnover of the Entity
1.	Manufacturing	Textile and Other	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Spinning, Weaving, Knitting & Processing of Man-made Textile fibers	2470	50.57%
2.	Cotton Spinning & Weaving	2352	49.43%

At RSWM Limited, we offer a diverse and dynamic yarn portfolio spanning a wide range of products, including cotton, synthetic, core-spun, hollow-core, and zero-twist yarns, as well as greige, dyed, mélange, eco-friendly, specialty, and recycled yarns. Our portfolio also extends to denim and knit products, catering to varied customer needs and market segments.

Our yarns are designed for versatility, serving a range of applications including knitting, weaving, suiting, shirting, home furnishings, carpets, sewing threads, and industrial textiles.

We engineer our yarns to endure extending product life and reducing environmental impact. Leveraging advanced spinning technology and colour innovation, we bring to life textures and tones that meet modern design needs while staying rooted in sustainability.

At RSWM Limited, we do not just manufacture yarn we weave possibilities. We weave a greener, stronger future, one thread at a time.

Our commitment to quality has earned us the trust and admiration of leading domestic and global brands alike.

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	12	10	22
International	0	0	0

19. Market served by the entity:

a. No. of Locations

Locations	Number
National (States and Union Territories)	Across all states
Name of States and Union Territories	Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Delhi, Dadra and Nagar Haveli and Daman and Diu (Newly Merged Ut), Chandigarh, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, West Bengal etc.
International (No. of Countries)	63 Countries (In FY 2024-25)
Name of Countries	Algeria, Australia, Bangladesh, Bahrain, Benin, Belgium, Belarus, Brazil, Bulgaria, Canada, Chile, China, Colombia, Dominican Republic, Dubai (UAE), Egypt, Ethiopia, France, Germany, Guatemala, Honduras capital, Hong Kong, Ireland, Israel, Italy, Japan, Jordan, Kenya, Lebanon, Mauritius, Madagascar, Malaysia, Mexico, Mongolia, Morocco, Nepal, Oman, Panama, Peru, Philippines, Poland, Portugal, Romania, S. Korea, Saudi Arabia, Salvador, Singapore, Slovenia, South Africa, Spain, Sri Lanka, Switzerland, Taiwan, Tanzania, Thailand, Tunesia, Turkey, UK, Ukraine, United Arab Emirates, USA, Venezuela, Vietnam.

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

The total turnover of the entity for the period April 2024 to March 2025 is 4825.29 crores, (Previous Year 4057.20 crores), and a significant part i.e., 31.47% is covered by export. RSWM Limited is committed to contribute to nation's growth and prosperity by exporting its high-quality products all across the world.

c. A brief on types of customers

Our consumers primarily include leading fabric manufacturers, apparel brands, and textile wholesalers across the globe who value performance, precision, and consistency in textile inputs. With a robust footprint across the United States,

Europe, the Middle East, and Africa, our international clientele also encompasses retailers, distributors, and large-scale wholesalers who appreciate our commitment to uncompromised quality, on-time delivery, and competitive pricing. This diverse and dynamic consumer base reflects our strategic adaptability in catering to multiple industry verticals from fashion and furnishings to technical textiles across both domestic and global markets.

IV. Employees

20. Details as at the end of the Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	1,770	1,687	95.31	83	4.69
2	Other than Permanent (E)	2	2	100	0	0.00
3	Total Employees (D+E)	1,772	1,689	95.31	83	4.68
WORKERS						
4	Permanent (F)	15,097	12,711	84.20	2,386	15.80
5	Other than Permanent (G)	930	707	76.02	223	23.98
6	Total Workers (F+ G)	16,027	13,418	83.72	2,609	16.28

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B /A)	No. (C)	% (C /A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	2	2	100	0	0.00
2	Other than Permanent (E)	0	0	0	0	0
3	Total Differently abled Employees (D+E)	2	2	100	0	0
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	4	4	100	0	0.00
5	Other than Permanent (G)	0	0	0	0	0.00
6	Total differently abled Workers (F+ G)	4	4	100	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	1	8.33%
Key Management Personnel (other than BOD)	2	0	0

22. Turnover rate for permanent employees and workers (Disclose trend for the past 3 years)

	FY 2024-25 (Turnover rate in Current FY)			FY 2023-24 (Turnover rate in previous FY)			FY2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.26	21.71	25.12	18.72	12.16	18.42	16.39	8.93	16.11
Permanent Workers	45.78	29.99	42.82	55.44	62.15	56.51	73.87	86.55	75.71

V. Holding, Subsidiary and Associate Companies (including joint ventures)

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

S. No.	Name of the holding/ subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	LNJ Skills & Rozgar Private Limited	Associate	47.30	No
2	BG Wind Power Limited	Subsidiary	100	No

VI. CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)- Yes

Particulars	Amount in Crores
Turnover	INR 4,825.29
Net worth	INR 1,307.83

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, our Corporate Finance Department actively monitors community complaints and ensures they are addressed in real time. Web link- info.rswm@lnjbhilwara.com	0	0	-	0	0	-
Investors (Others than Shareholders)	Yes, the Company has established a dedicated email ID rswm.investor@lnjbhilwara.com for members to share their grievances. All concerns received through this channel are addressed promptly and efficiently.	0	0	-	0	0	-
Shareholders	Yes, we have a dedicated "Secretarial Department" that addresses shareholder grievances and ensures their prompt resolution in real-time. Web link- rswm.investor@lnjbhilwara.com	9	0	-	55	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and Workers	Yes, the Company has a comprehensive HR Policy in place that addresses various aspects, including a grievance redressal mechanism for both employees and workers. A web link to the policy is currently not available.	25	0	-	0	0	-
Customers	Yes, Company has sales policy and standard operating procedure in place to resolve the grievances of its customers and ensure best level of customer satisfaction. Web link: https://cms.lnjbhilwara.com/Complaint/	1,475	193	Quality related complaints	1,068	331	Quality related complaints
Value Chain Partners	Yes, we have established dedicated departments—the Corporate Commercial Department and the Corporate Finance Department—to address grievances and ensure real-time resolution. Web link- info.rswm@lnjbhilwara.com	0	0	-	0	0	-

Driven by a strong foundation of principled business conduct, RSWM Limited upholds the highest standards of ethics, transparency, and accountability in all its operations. We are unwavering in our commitment to ethical governance, transparency, and equitable stakeholder engagement.

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

Material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
1	Energy and Emission Management	Risk	The textile and manufacturing industries are inherently energy-intensive, posing substantial challenges in managing energy consumption and emissions. Failure to meet evolving regulatory standards could expose RSWM Limited to legal penalties, financial losses, and reputational damage.	RSWM Limited is actively progressing on its decarbonisation journey by expanding the use of renewable energy sources across operations, thereby reducing dependence on conventional grid power and fossil fuels. We are integrating energy-efficient technologies across our manufacturing units and adopting waste-to-energy initiatives to optimise resource utilisation. RSWM Limited is also committed to sustainable infrastructure.	Positive: Long-term energy cost savings, reduced fuel price volatility, enhanced operational efficiency, improved brand equity. Negative (if unmanaged): Regulatory penalties, compliance costs, reputational damage, and operational disruptions.
2	Diversity, Equity & Inclusion (DEI)	Opportunity	DEI enhances innovation, decision-making, and long-term talent retention while aligning with global governance and investor expectations.	Strengthened DEI policy implementation, leadership sensitization, and inclusive hiring practices at all management levels.	Positive: Improved employee engagement, talent attraction, and alignment with ESG-focused investor criteria.
3	Water Stewardship and Resource Efficiency	Risk	Textile manufacturing is highly water dependent. Increasing water scarcity, stricter wastewater discharge standards, and community expectations around responsible water usage place significant regulatory and operational pressures on the business.	RSWM Limited has implemented Zero Liquid Discharge (ZLD) systems at major facilities across its units in the state of Rajasthan, invested in water recycling infrastructure, and developed rainwater harvesting capabilities. Continuous monitoring ensures regulatory compliance and operational resilience.	Positive: Lower water sourcing costs improved regulatory standing, and a stronger license to operate in water-stressed regions. Negative (if unmanaged): increased operational costs, and potential conflicts with local communities.

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative)
4	Innovation in Sustainable Textiles	Opportunity	The demand for environmentally responsible, high-performance textiles is accelerating globally. Innovation in biodegradable fabrics, recycled blends, and resource-light manufacturing methods opens avenues for product differentiation and premium market positioning.	RSWM Limited has ramped up its R&D capabilities focused on sustainable product development. Investments in eco-fibre technologies, partnerships with innovation hubs, and piloting of circular textile models are underway to build the next generation of sustainable offerings.	Positive: Entry into premium global markets, diversification of revenue streams, long-term competitive advantage.
5	Energy Security	Opportunity	Rising fossil fuel costs and energy transition trends create the opportunity to shift to cleaner, more stable energy sources.	Gradual transition to captive renewables, energy audits, and adoption of low-carbon technologies across energy-intensive processes.	Positive: Improved cost predictability, enhanced energy efficiency, reduced exposure to fuel price fluctuations, and long-term operational savings.
6	Cybersecurity and Data Privacy	Risk	Increasing digitization elevates exposure to cyber threats, data breaches, and regulatory liabilities.	Continuous investments in IT infrastructure, employee training, cybersecurity protocols, and external vulnerability assessments.	Negative: In case of breach; mitigated through robust cyber frameworks, preserving business continuity and stakeholder trust.
7	Circularity and Waste Management	Opportunity	Enhanced focus on circular economy models provides an avenue to reduce waste, recover value, and differentiate through sustainable manufacturing.	Adoption of by-product reuse strategies, raw material efficiency, and improved waste segregation and disposal practices.	Positive: Cost savings, lower waste disposal costs, and increased process efficiency.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available									
Determination of Materiality of Events Policy	https://rswm.in/pdf/policy/Determination-of-Materiality-of-Events-Policy.pdf								
Material Subsidiary Policy	https://rswm.in/pdf/policy/Material_Subsidiary_Policy.pdf								
Nomination And Remuneration Policy	https://rswm.in/pdf/policy/Nomination_and_Remuneration_Policy.pdf								
Related Party Transactions Policy	https://rswm.in/pdf/policy/Related_Party_Transaction_Policy.pdf								
Whistle Blower Policy / Vigil Mechanism Policy	https://rswm.in/pdf/policy/Whistle_Blower_Policy.pdf								
Dividend Distribution Policy	https://rswm.in/pdf/policy/Dividend_Distribution_Policy.pdf								
Corporate Social Responsibility Policy	https://rswm.in/pdf/policy/Corporate_Social_Responsibility_Policy.pdf								
Product Quality Control policy	https://drive.google.com/file/d/1a_2hDKDPOql4_o74_x2DjBdSqDeWoYh/view?usp=sharing								
2. Whether the entity has translated the policy into procedures. (Yes / No)	At RSWM Limited, policy is not just documented, it is embedded into the very fabric of our operational ethos. Our leadership ensures seamless integration of corporate policies across all business units, aligning day-to-day execution with strategic intent. This disciplined approach reflects our deep-rooted commitment to regulatory compliance, operational accountability, and responsible corporate conduct. By institutionalizing best practices, we cultivate a culture of integrity, efficiency, and continuous improvement across the organization.								
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	RSWM Limited approaches sustainability as a shared responsibility that transcends organizational boundaries. Guided by robust environmental and social protocols, the Company integrates responsible practices into its operations with a focus on long-term impact and systemic value creation. While these standards are firmly institutionalized within internal processes, efforts are actively underway to align external stakeholders across the value chain with our sustainability vision. Through strategic engagement and collaborative action, RSWM Limited is driving a collective transition toward a more equitable, resilient, and environmentally conscious industry ecosystem.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4. Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO14001:2015 & ISO9001:2015	ISO 9001:2015	ISO 45001-2018	ISO 14001:2015	SA 8000:2014	Global Recycled Standard (GRS) - Version 4.0	,	ISO 14001:2015 & SA 8000:2014	,
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	RSWM Limited is committed to advancing sustainability across its value chain by actively working towards Net Zero greenhouse gas emissions through the adoption of renewable energy, energy-efficient technologies and process innovation. The Company also remains focused on fostering gender equity across leadership levels and maintaining the highest standards of cybersecurity and data integrity, ensuring zero data breaches. These priorities underscore RSWM Limited's dedication to responsible growth, inclusivity, and stakeholder trust.								
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	RSWM Limited has set clear and ambitious sustainability targets across its diverse business operations, aligned with its vision of responsible growth. These targets are backed by a detailed roadmap, robust implementation strategies and continuous innovation. The Company is actively driving progress through operational efficiencies, adoption of sustainable technologies and close engagement with stakeholders. Through these efforts, RSWM Limited is building a resilient, future-ready organisation anchored in sustainable value creation.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements:

At RSWM Limited, sustainability is not just a commitment; it is the cornerstone of our long-term business strategy. As a pioneer in the textile manufacturing sector, we are deeply committed to proactively addressing Environmental, Social, and Governance (ESG) challenges that are reshaping the global business landscape. Our approach transcends regulatory compliance—we strive to integrate sustainable practices into every facet of our operations, creating enduring value for shareholders, employees, customers, and the communities where we operate.

The evolving global demand for sustainable and ethically produced goods, coupled with regulatory shifts and mounting environmental concerns, presents both challenges and opportunities. The textile industry, in particular, faces the dual imperative of reducing its carbon footprint and optimizing resource consumption while maintaining high standards of quality and operational excellence. Issues such as climate change, water scarcity, and energy-intensive processes are critical areas we must address to ensure business longevity and environmental stewardship.

Our commitment to circular economy principles is another key pillar of our sustainability strategy. We are dedicated to advancing circularity by producing polyester staple fiber from reclaimed PET bottles, spinning yarn from this recycled fiber, and crafting fabric from the resulting yarn. Every step of our manufacturing process is engineered to prioritize resource conservation and minimize waste generation. By choosing recycled polyester over virgin alternatives, we help divert plastic waste from landfills, mitigate ecosystem contamination, and reduce air and water pollution.

Our dyeing and processing operations employ water-efficient technologies, significantly lowering water consumption while ensuring strict compliance with environmental regulations. Additionally, the installation of Zero Liquid Discharge (ZLD) systems across our facilities enables the recycling and reuse of water, further minimizing our environmental footprint.

Beyond environmental stewardship, we are advancing in other critical areas of ESG. Data security and privacy are paramount to our operations, and we have implemented a robust cybersecurity framework to safeguard sensitive information. Our steadfast focus on digital resilience has resulted in achieving zero data breaches over the past year, strengthening stakeholder confidence and underscoring our commitment to operational integrity.

Social responsibility remains a fundamental element of our corporate philosophy. We recognize that our employees are the driving force behind our success. We are committed to fostering a workplace that is diverse, inclusive, and empowering—where every individual has equal opportunities to learn, grow and lead. Our initiatives extend beyond gender equity to comprehensive wellbeing programs that ensure our workforce remains engaged, healthy and motivated.

Looking ahead, we recognize that sustainability is a continuous journey that demands relentless innovation, adaptability and collaboration. By leveraging our strengths in operational excellence, stakeholder engagement and forward-looking governance, we are confident in our ability to not only meet but surpass our sustainability targets. Our strategy is firmly grounded in ethical practices, transparency and the pursuit of long-term value creation.

At RSWM Limited, we are proud of the progress we have made and remain steadfastly committed to driving positive change—within our industry and beyond. We look forward to building a more sustainable future, in partnership with all our stakeholders, and contributing meaningfully to the global sustainability agenda.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy.	Name	Mr. Nitin Tulyani (CFO)
	Telephone	+91-1483-223144 to 223150, 223478
	Email ID	nitin.tulyani@lnjbhilwara.com

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, The Company has constituted the Risk Management Committee (RMC) of the board which oversees the sustainability related issues.		
	Risk Management Committee		
	S. No.	Name	Designation
	1	Shri Riju Jhunjunwala	Chairman
	2	Smt. Archana Capoor	Member
	3	Shri Surya Kant Gupta	Member

10. Details of Review of NGRBCs by The Company:

Subjects for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Routine internal audits and evaluations are integral to maintaining compliance across all operational units and offices. These assessments are designed not only to ensure alignment with defined policies and procedures but also to foster a culture of continuous improvement, risk mitigation and operational integrity throughout the organization.									Quarterly performance reviews are conducted to assess progress, ensure strategic alignment and drive continuous improvement.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	A robust compliance culture is embedded within the organizational framework, ensuring full alignment with statutory mandates across all functions. Preventive control mechanisms and real-time monitoring systems are seamlessly integrated into daily operations to proactively mitigate risks. In instances where deviations are identified, swift corrective measures are undertaken, reinforcing the organization's commitment to regulatory integrity and operational discipline.									Compliance is managed through an integrated, day-to-day approach, supported by a dedicated compliance management system. To further strengthen oversight, an independent agency has been engaged to ensure regulatory adherence through objective monitoring and systematic validation.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
A dynamic policy governance mechanism is in place to ensure timely renewal and alignment of internal policies with evolving regulatory, operational, and market landscapes. Regular internal audits are conducted to evaluate the effectiveness of these policies, ensuring they remain relevant, responsive, and strategically aligned with the organization's objectives.								

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

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

SECTION C: PRINCIPAL WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Overview / Objective: It illuminates entity values & a commitment to high standards of ethical conduct. Demonstrating a “good faith effort” to prevent illegal acts may reduce the financial risks associated with government fines for ethical misconduct. This principle is aligned with **SDG 16- Peace, Justice and Strong Institutions**.



ESSENTIAL INDICATORS- IMPORTANCE TO INVESTORS:

1. Percentage coverage by training and awareness programs on any of the principles during the year

Segment	Total Number of training and awareness programs held	Topics / principles covered under the training and its impact	% of person in respective category covered by the awareness programs
Board of Directors	1	1. ESG Strategy and Implementation	100%
Key Managerial Personnel	8	1. Data Protection 2. ESG Strategy & Implementation 3. BRSR Compliance	100%
Employees other than BOD and KMPs	155	1. Fire Safety Awareness 2. POSH Training 3. On-job Trainings 4. Training ISO45001:2018 5. Stress Management 6. Knowledge of Hazardous Waste (MSDS) 7. Career Planning and many more.	85%
Workers	801	1. Right to safe and healthy working conditions 2. Diversity, Equity and Inclusion 3. Freedom from forced labour and child labour 4. Prevention of harassment and workplace violence and many more	89%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

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

RSWM Limited is committed to upholding the highest standards of integrity and ethical conduct across all its operations. To reinforce this commitment, the Company regularly conducts training and awareness programs on anti-corruption and anti-bribery for its employees, officers, directors, contractors, agents and other representatives. All stakeholders are expected to fully comply with the Company's Anti-Corruption Policy and actively contribute to preventing corruption in any form.

The web-link of the policy -<https://drive.google.com/file/d/1IZV2QZg4gJRz1uO8aNfqBE9ZI47i0UOL/view?usp=sharing>

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

At the core of our governance system is a strong commitment to doing the right thing and following all laws and regulations. We go beyond basic compliance by using a layered system of checks and reviews including regular audits, risk assessments, and operational evaluations to ensure our business is run with integrity.

We also have a clear and safe way for people to report ethical concerns. Through secure and confidential whistleblowing channels, anyone in our value chain can speak up without fear of retaliation. These systems are not just formalities they help build a culture of trust, openness and responsibility. This strong foundation has been key in strengthening our operations, gaining stakeholder trust and creating long-term value for the company.

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

A strong ethical backbone drives the organization's commitment to impartiality in every decision. Employees and stakeholders are actively encouraged to disclose any conflicting interests, enabling clean, conflict-free operations. This clarity in conduct strengthens internal accountability and upholds stakeholder confidence.

	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints related to issues of Interest of the Directors	-	-	-	-
Number of complaints related to issues of Interest of the KMPs	-	-	-	-

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

Not applicable, as the Company has not undergone any such incidents.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	41	28

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

Parameter	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	53%	42.13%
	b. Number of trading houses where purchases are made from	1,752	1,467
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	33.62%	21.45%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	6%	7.50%
	b. Number of dealers / distributors to whom sales are made	126	109
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	43.59%	44.85%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.04%	1.06%
	b. Sales (Sales to related parties / Total Sales)	0.39%	0.64%
	c. Investments (Investments in related parties / Total Investments made)	-	4.47%
	d. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
	Nil	

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes. Company's governance is a strong commitment to ethical leadership and responsible decision-making. Our Code of Conduct, applicable to all Directors and Senior Management, goes beyond legal compliance. It acts as a guide for navigating ethical challenges and potential conflicts of interest. It sets high standards for integrity and responsible behaviour across the organization.

Leaders are expected to treat the Code not as a formality, but as a day-to-day standard. All senior personnel must disclose any situation that could affect the Company's interests, following a clear reporting structure: Senior Management to the Managing Director, the Managing Director to the Chairman, and Directors to the Board. These steps ensure transparency and accountability at every level.

More than just a policy, the Code reflects who we are a company rooted in values, built on trust, and committed to doing the right thing. It is publicly available on our website as a clear sign of our dedication to ethical leadership and stakeholder trust.

Web link for company's code of conduct is: - <https://rswm.in/investors-relations/disclosure-under-regulation-46/code-of-conduct/>

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

Overview / Objective: This encompasses an organization's backing of local suppliers or those owned by vulnerable groups, along with an examination of how the organization's procurement practices, such as lead times provided to suppliers or negotiated purchasing prices, can potentially generate negative impacts within the supply chain or the environment. This principle aligns with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 5: Gender Equality, Goal 6: Clean Water and Sanitation, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work and Economic Growth, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequality, Goal 11: Sustainable Cities and Communities, Goal 12: Responsible Consumption and Production, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land, and Goal 16: Peace, Justice, and Strong Institutions.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Particulars	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Details of Improvements in Environmental and social impacts
R&D	-	1.05%	-
Capex	22.39%	3.29%	Solar plant and Bio fuel

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

No, the company does not have specific procedures in place for sustainable sourcing. However, procurement practices are guided by a mindful balance of quality, responsibility, and environmental awareness. The Company strategically sources both man-made and natural fibers through partners who demonstrate a strong alignment with ecological and ethical standards. Synthetic inputs are procured from established industry leaders with verifiable commitments to sustainable manufacturing, while natural fibers are acquired through trusted domestic networks that ensure equitable pricing and traceable origin.

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

RSWM Limited sources approximately 99.99% of its fiber (other than cotton) from vendors who are certified to be compliant with social, environmental standards such as SA 8000, ISO 14001 etc.

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

The organization has established a clear procedure for handling and disposing of both hazardous and non-hazardous waste. This procedure outlines how waste is collected, handled, segregated, stored, and ultimately handed over to authorized vendors. Wherever possible, materials such as dry cotton waste, yarn or fabric scraps are sent to the raw material godown, where they are either reused internally or sold to authorized recyclers.

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

Extended Producer Responsibility (EPR) applies to the Company. The assigned targets for FY 2023–24 have been received and successfully met. All waste is carefully managed and disposed of through certified vendors who follow strict environmental standards, ensuring safe and sustainable practices. In addition, the Company follows clear internal guidelines for handling hazardous and electronic waste, reflecting its strong commitment to environmental protection and long-term sustainability.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent External agency (Yes/No)	Results communicated In public domain (Yes/No) If yes, provide the web-link.
			Nil		

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product /Service	Description of the risk / concern	Action Taken
	Nil	

3. Percentage of recycled or reused input material to total material used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Recycled Polyester Fiber (In Spinning)	56.46%	31.42%
Plastic Pet Bottles (In Recycled fiber manufacturing)	100%	100%

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

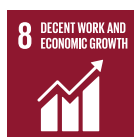
Not Applicable

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category:

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	NA

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

Objective - This Principle encompasses all policies & practices of an organization relating to the well-being of all employees or its value chain partners, without discrimination & in an inclusive manner. The principle recognizes that an employee's well-being includes his/her family's well-being & a positive work environment. This principle is aligned with SDG GOAL 1: No Poverty, GOAL 2: Zero Hunger, GOAL 3: Good Health and Well-being, GOAL 4: Quality Education, GOAL 5: Gender Equality, GOAL 8: Decent Work and Economic Growth, GOAL 10: Reduced Inequality, GOAL 11: Sustainable Cities and Communities and GOAL 16: Peace, Justice and Strong Institutions.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,687	1,687	100	1,687	100	0	0	1,687	100	1,687	100
Female	83	83	100	83	100	83	100	0	0	83	100
Total	1,770	1,770	100	1,770	100	83	100	1,687	100	1,770	100
Other than Permanent Employees											
Male	2	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	2	0	0	0	0	0	0	0	0	0	0

Employee well-being is central to our workplace culture, supported by targeted initiatives that promote physical health, mental resilience, and emotional balance.

(b). Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	12,711	12,711	100	12,711	100	0	0	12,711	100	12,711	100
Female	2,386	2,386	100	2,386	100	2,386	100	0	0	2,386	100
Total	15,097	15,097	100	15,097	100	2,386	100	12,711	100	15,097	100
Other than Permanent Workers											
Male	707	342	48.37	605	85.57	0	0	352	49.78	0	0
Female	223	98	43.94	185	82.95	103	46.18	0	0	61	27.35
Total	930	440	47.31	790	84.94	103	46.18	352	49.78	61	27.35

Ensuring the welfare of its workforce, the Company is committed to cultivating a secure, inclusive, and growth-oriented environment that supports both personal well-being and professional advancement.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of The Company*	0.11 %	0.16 %

*The percentage mentioned above has been calculated from calculations that specifically encompass expenditures on Insurance Policies, Premium Paid and Staff welfare. Salary expenses have been excluded from these calculations.

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year:

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	94.17	98.47	Yes	97.87	97.67	Yes
Gratuity	100	100	NA	75.91	76.48	NA
ESI	9.03	95.68	Yes	8.32	93.94	Yes

3. Accessibility of workplaces

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

At RSWM Limited, we are deeply committed to creating a workplace that is inclusive, equitable, and respectful of every individual's dignity. Our people are more than just contributors to business, they are the foundation of our long-term success. By embedding diversity and inclusion into our values, we empower employees to take ownership, work with pride, and grow meaningfully.

All our locations including manufacturing plants, offices, and project sites are designed to be accessible in line with the Rights of Persons with Disabilities Act, 2016. Facilities such as wheelchair-accessible restrooms, elevators, and ramps have been thoughtfully implemented to support ease of movement for everyone.

We go beyond physical accessibility by fostering a culture of psychological safety and inclusive leadership. By removing barriers and ensuring equal opportunity for all, we create an environment where every employee can thrive. This approach not only builds a cohesive workforce but also strengthens our commitment to social responsibility and sustainable human capital development.

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

The Company remains unwavering in its commitment to fostering an inclusive, respectful, and non-discriminatory workplace where every individual regardless of ability is treated with dignity and fairness. Guided by the Rights of Persons with Disabilities Act, 2016, we have instituted a comprehensive Equal Opportunity Policy that ensures equitable access to employment, career advancement, training and workplace participation for individuals with diverse abilities.

Recognising the unique strengths and contributions of persons with disabilities, we are continually working to remove structural and systemic barriers through thoughtful design and progressive practices. Our offices and facilities are progressively enhanced with inclusive infrastructure such as accessible entry points, wheelchair-enabled restrooms, ramps, and elevators. Furthermore, we are actively upgrading our digital platforms and communication channels to be universally accessible.

This approach reflects not only regulatory compliance but also a deeper belief in the power of diversity to enrich our culture and drive meaningful progress. We are committed to nurturing an environment where all individuals feel valued, supported, and empowered to realise their full potential.

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

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

The Company remains steadfast in its commitment to safeguarding the interests and well-being of its employees and workforce. A structured and empathetic grievance redressal mechanism has been instituted to ensure that every concern is addressed promptly, fairly, and in accordance with the defined protocols outlined in the Company's internal policies.

Grievance resolution follows a robust three-tier escalation system to empower employees with multiple avenues to raise concerns. Employees may initially approach their immediate supervisor or departmental head, followed by the Plant HR Head or Plant Head, and subsequently escalate to the respective Functional or Business Head. In instances where resolution through these levels is not feasible or comfortable for the individual, grievances may be reported directly to the Chief Human Resources Officer (CHRO). Any concerns escalated beyond the HOD level are mandatorily communicated to the CHRO for visibility and oversight.

In addition, the Company fosters an open-door culture, wherein senior management at all sites maintains regular, transparent engagement with the workforce. This continuous dialogue enables real-time issue resolution and cultivates a workplace where employees feel heard, respected, and supported. At all units and offices of RSWM Limited, senior level management regularly interacts with workers and staff members, in case of any issue they can freely report the same to the senior management and get it resolved on real time basis.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or union. (B)	% (B/A)	Total employees/Workers in respective category (C)	No. of employees/Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1,770	0	0	1,694	0	0
Male	1,687	0	0	1,613	0	0
Female	83	0	0	81	0	0
Total Permanent Workers	15,097	10,026	66.41	16,928	15,096	89.17
Male	12,711	8,216	64.63	13,979	12,231	87.50
Female	2,386	1,810	75.85	2,949	2,865	97.15

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On Health and Safety		On Skill Upgradation		Total (D)	On Health and Safety		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	1,687	822	48.72	721	42.73	1,625	983	60.49	848	52.18
Female	83	53	63.85	21	25.30	82	42	51.22	47	57.31
Total	1,770	875	49.43	742	41.92	1,707	1,025	60.05	895	52.43
	Workers									
Male	12,711	6,312	49.65	5,310	41.77	15,284	6,895	45.11	6,751	44.17
Female	2,386	1,208	50.62	1,263	52.93	3,187	1,679	52.68	1,583	49.67
Total	15,097	7,520	49.81	6,573	43.53	18,471	8,574	46.41	8,334	45.11

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,687	1,687	100	1,625	1,128	69.42
Female	83	83	100	82	44	53.66
Total	1,770	1,770	100	1,707	1,172	68.66
Workers						
Male	12,711	2,649	20.84	15,284	3,453	22.59
Female	2,386	583	24.43	3,187	678	21.27
Total	15,097	3,232	21.40	18,471	4,131	22.36

10. Health and safety management system:

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

Yes, the Company has implemented a robust Occupational Health and Safety Management System (OHSMS) that systematically identifies potential hazards, mitigates occupational risks and ensures full compliance with relevant statutory frameworks.

The framework integrates clearly defined safety protocols, standardized operating procedures, structured training modules and periodic risk assessments. Regular audits, incident analyses and safety inspections are conducted across all locations to uphold workplace safety integrity. A cross-functional Safety Committee led by a designated Safety Officer in collaboration with senior plant leadership oversees the system's execution, driving a culture of prevention, accountability and continuous improvement across the organization.

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

At all RSWM Limited units, a dedicated Safety Department has been established to ensure a safe working environment. This department is led by the Head of Department (HOD) – Safety Officer, who is responsible for identifying, preventing, and addressing any work-related hazards. Regular safety training sessions are conducted for workers to enhance awareness and preparedness. Employees are encouraged to promptly report any safety concerns to the Safety Officer. In addition, routine inspections are carried out by safety personnel to proactively identify and mitigate risks.

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

Yes, please refer to the above explanation.

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

Recognizing its human resources as the most valuable asset, RSWM Limited places a strong emphasis on protecting their rights and well-being while ensuring optimal working conditions. As part of this commitment, the Company also provides non-occupational medical healthcare services to its employees and workers.

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

Safety Incident / Number	Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.03
	Workers	0.05	0.03
Total recordable work-related injuries	Employees	-	-
	Workers	19	19
No. of Fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	8	-

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

At RSWM Limited, the commitment to occupational health and safety transcends statutory compliance. It is an intrinsic part of our operational ethos. A robust, enterprise-wide Environment, Health & Safety (EHS) framework governs all facilities and is anchored in risk-based thinking, proactive hazard mitigation, and continuous capability enhancement.

Across all manufacturing units and operational sites, we have institutionalized a unified Health & Safety Management System guided by comprehensive Standard Operating Procedures (SOPs), risk-prevention guidelines, and real-time monitoring practices. These protocols are diligently followed to identify potential workplace hazards particularly in high-risk areas such as electrical operations, elevated work zones, and confined spaces, ensuring preventive action is taken before risks materialize.

A dedicated Safety Department, led by experienced safety officers, is entrusted with end-to-end oversight of safety implementation, employee awareness, and incident management. Regular safety patrols and workplace inspections are conducted to detect and mitigate safety breaches, while interactive sessions enable workers to voice concerns and share observations directly with safety personnel.

All new employees, including contract staff, security teams, and interns, are required to undergo a mandatory safety orientation before commencing work. Periodic fire safety drills and evacuation rehearsals are also conducted to build readiness for emergency scenarios.

Our facilities feature ergonomically designed infrastructure with strategic placement of safety signage, caution boards, visual alerts, and communication posters, all aimed at fostering intuitive adherence to safety norms. We also integrate capacity-building initiatives throughout the year, including subject-specific training sessions led by internal and external safety professionals.

Through these structured interventions and a workforce empowered to act as sentinels of safety, RSWM continues to foster a resilient, safe, and health-forward work environment one that aligns with global best practices while honouring the well-being of every individual on site.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	9	-	-	5	-	-
Health & Safety	16	-	-	12	-	-

14. Assessments for the year:

	% of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Condition	100%

RSWM Limited remains steadfast in its commitment to creating safe, healthy and empowering workplaces across all its manufacturing units. To institutionalize this commitment, each facility operates with a dedicated Safety Department, led by qualified safety officers who are accountable for maintaining an ecosystem of proactive risk mitigation and regulatory compliance.

These safety professionals are not only responsible for enforcing on-ground safety protocols but also act as facilitators of continuous improvement in occupational health standards and workplace ergonomics. Their mandate extends beyond routine supervision to fostering a culture where safety is a shared responsibility and operational priority.

Further reinforcing our safety framework, all RSWM Limited units are subject to rigorous assessments through Environment, Health, and Safety (EHS) conducted by accredited external agencies. These specialized audits benchmark our facilities against globally recognized safety and sustainability standards, ensuring that every workplace consistently meets and often exceeds regulatory expectations for health, safety, and employee welfare.

Through these integrated mechanisms, RSWM Limited continues to uphold its promise of delivering world-class working conditions while safeguarding the physical and psychological well-being of its most valuable asset, its people.

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

Due to a robust safety control system across its plants, RSWM Limited did not encounter any major safety-related incidents during the year. However, in the event that any issue does arise, the Company follows a well-defined protocol, as outlined in earlier responses.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)
1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, Company's Medclaim and accidental policies extends to the event of death of employees and Workers. In case of Death of employees or workers of the Company, a defined amount is paid to their family members.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

At RSWM Limited, we place strong emphasis on extending our ethos of integrity, compliance, and transparency across our value chain. We expect all vendors, service providers, and partners to align with our responsible business principles and uphold stringent statutory and regulatory compliance at every stage of engagement. Contractual arrangements with critical stakeholders incorporate explicit provisions mandating full adherence to applicable legal frameworks. We also

proactively encourage our partners to maintain diligent financial governance, particularly in the deduction and deposition of statutory dues, to ensure a culture of shared accountability and sustained compliance excellence.

3. **Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Employees	-	-	-	-
Workers	8	16	-	-

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	Nil
Working Condition	Nil

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

During the current financial year, the Company's comprehensive risk assessment process did not identify any significant risks requiring immediate mitigation measures

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

Overview / Objective: This document offers insights into the strategies employed by an organization to interact with its diverse stakeholders, aiming to showcase the effectiveness of these engagements. By engaging with stakeholders, the organization can identify and address both positive and negative impacts it may have. This principle aligns with several Sustainable Development Goals (SDGs), including Goal 1: No Poverty, Goal 5: Gender Equality, Goal 11: Sustainable Cities and Communities, and Goal 16: Peace, Justice, and Strong Institutions.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

At RSWM Limited, stakeholders are seen as key partners in creating long-term value. They include individuals, groups, and institutions who are either affected by our operations or can influence them. Our stakeholder engagement begins with a structured mapping process to identify and prioritize them based on their relevance and impact. We broadly classify stakeholders into internal (employees, contract workers, and support staff) and external (investors, regulators, customers, suppliers, business partners, local communities, and NGOs). Engagements are tailored to the needs of each group and may include regulatory consultations, training programs, surveys, community interactions, grievance redressal, and value chain collaboration. Each engagement follows a clear plan, with open communication and feedback loops built in. Insights gained from these interactions are shared internally to strengthen decision-making, ensure transparency, and support responsible, sustainable growth.

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

Stakeholders Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board website), Others	Frequency of engagement (Annually/Half Yearly/Quarterly/ Others-Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Email, Annual General Meeting, Press Releases, Analyst / Investor Meetings, Statutory Electronic And Physical Correspondence.	Quarterly	Presentation of company's overall performance, including detailed financial results, earnings reports, and key operational highlights. Insights into the company's growth trajectory, profitability, and strategic directions.
Employees	No	Emails, Meetings, Employee Trainings, Conference Calls, Rewards and Recognitions	Periodically/ throughout the year	Employee well-being, training and development, career growth, work-life balance, communication and Best Practices sharing.
Suppliers/ Partners	No	Email, In-Person Telephonic Communication, Meetings, Annual Report.	Annually	Supplier negotiations, Pricing, Policy and material features, Value creation, assessing supplier performance and addressing any queries.
Customers / Dealers	No	Emails, Meeting, Media Campaigns, Customer Satisfaction Surveys.	Quarterly	Post-sales support, Timely and efficient redressal of issues, product quality and fair pricing, market knowledge and technology exchange, updates on offers and promotions, product feedback.
Community	No	Engagement and Assessment Surveys, CSR Reports, Focused Group Meeting	Whenever required	Community Engagement, Infrastructure Development, Livelihood Building, Environment Friendly Operations.
Government / Regulators	No	Policy Updates and Ministry Directives, Meetings, Annual Reports, Industry Representations.	Whenever required	Compliance Reporting and monitoring, Timely response to any information sought, Ethics, corporate citizenship

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Provide the processes for **consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

The Company adopts a strategic and structured stakeholder engagement model, recognizing that sustained value creation is deeply rooted in understanding and addressing the evolving expectations of its stakeholders. These include internal and external entities employees, investors, value chain partners, customers, regulators, and community members whose interests intersect with the Company's operations and impact areas.

Stakeholder interactions are embedded within the Company’s functional architecture and are supported by periodic dialogues, performance reviews and feedback mechanisms. Insights drawn from these engagements are systematically channeled to Senior Management and relevant Board Committees, including the BRSR and CSR Committees, ensuring that material inputs inform governance decisions, ESG strategy and long-term planning.

This proactive engagement framework not only enhances transparency and accountability but also strengthens stakeholder confidence, mitigates operational and reputational risks, and reinforces the Company’s commitment to inclusive, ethical, and sustainable business conduct.

2. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

There are no identified disadvantaged, vulnerable & marginalized stakeholders.

PRINCIPLE 5 - Businesses should respect and promote human rights.

Overview / Objective: This principle is designed to assist organizations in showcasing their commitment to integrating human rights values and principles into fundamental processes and decision-making. It aligns with several Sustainable Development Goals (SDGs), including Goal 1: No Poverty, Goal 4: Quality Education, Goal 5: Gender Equality, Goal 8: Decent Work and Economic Growth, Goal 10: Reduced Inequality, and Goal 16: Peace, Justice, and Strong Institutions.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B /A)	Total (C)	No. (D)	% (D/C)
Employees						
Permanent	1,770	0	0	1,694	0	0
Other than permanent	2	0	0	13	0	0
Total Employees	1,772	0	0	1,707	0	0
Workers						
Permanent	15,097	0	0	16,928	0	0
Other than permanent	930	0	0	1,543	0	0
Total Workers	16,027	0	0	18,471	0	0

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

Category	FY 24-25 (Current Financial Year)					FY 23-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Permanent										
Male	1,687	0	-	1,687	100.00	1,613	0	-	1,613	100
Female	83	0	-	83	100.00	81	0	-	81	100
Other than permanent										
Male	2	0	-	2	100.00	12	0	-	12	100
Female	0	0	-	0	100.00	1	0	-	1	100
	Workers									
Permanent										
Male	12,711	390	3.07	12,321	96.93	13,979	875	6.26	13,104	93.74
Female	2,386	46	1.93	2,340	98.07	2,949	767	26.01	2,182	73.99
Other than permanent										
Male	707	45	6.36	662	93.64	1,305	348	26.67	957	73.33
Female	223	5	2.24	218	97.76	238	107	44.96	131	55.04

3. (A) Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration /Salary/Wages of respective category	Number	Median remuneration / Salary/Wages of respective category
Board of Directors (BOD)	9	4,50,000	1	12,00,000
Key Managerial Personnel*	4	82,30,024	0	-
Employees other than BOD and KMP	1,685	5,11,680	83	4,41,564
Workers	12,711	1,92,676	2,386	1,90,450

- Details of Median remuneration/Salary/Wages of the respective categories shown above are annual.

*One of the KMP retires on 31 March, 2025. The KMP includes JMD and MD who are also the part of BOD

(B) Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	10%	16%

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

Yes, at RSWM Limited, complaints are promptly addressed and thoroughly investigated by the Internal Complaints Committee (ICC). Any aggrieved individual may submit a written complaint directly to the ICC. Additionally, RSWM Limited has established a dedicated Human Resources department at each unit and office, with the department head responsible for addressing human rights concerns at their respective locations. The Head of HR actively engages with employees and workers, encouraging them to report any such issues, and also conducts various informal training sessions to promote awareness of human rights.

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

RSWM Limited has a clear and structured system in place to address human rights concerns, guided by its Human Rights Policy, which is available to all stakeholders. The grievance process follows a multi-level approach starting with supervisors and HR teams and escalating up to the Chief Human Resources Officer for sensitive matters. Employees can raise concerns freely, without fear of retaliation.

To handle sexual harassment cases, Internal Complaints Committees are set up at all locations, in line with the POSH Act. For issues involving external partners or suppliers, special audit committees step in to investigate. All complaints are handled confidentially and fairly, ensuring the safety and rights of those involved. No human rights violations were reported during the reporting period.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at Workplaces	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

RSWM Limited has instituted a structured and confidential grievance redressal system to address violations of its Code of Conduct, including concerns related to discrimination, harassment and breaches of the Prevention of Sexual Harassment (POSH) guidelines. Designated committee members, specially trained in compliance and sensitivity, manage all reported cases with the utmost confidentiality and procedural fairness, ensuring the privacy and dignity of all parties involved.

The Company adopts a zero-tolerance approach to retaliation or victimization of complainants, witnesses, or any individuals engaged in the investigation process. Interim protective measures such as workplace transfers, leave provisions, or reporting restrictions may be enacted by senior management to safeguard the aggrieved individual until final resolution.

To ensure timely redressal, grievances are encouraged to be reported within a defined timeframe, typically within 3 months of the incident. Throughout the process, the identity of the complainant is kept strictly confidential, and access to case-related information is limited only to authorised personnel.

Regular awareness campaigns, sensitisation sessions, and capacity-building workshops are conducted to foster trust, encourage reporting, and reinforce the effectiveness of the grievance mechanism.

In instances where a complaint is found to be intentionally false or malicious, appropriate disciplinary action including termination may be initiated to uphold the integrity and credibility of the process.

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

Yes, all business agreements and contracts explicitly state that the concerned parties must comply with all applicable statutory norms. RSWM Limited is firmly committed to upholding human rights standards, as any non-compliance would be in direct violation of the Company's ethical principles and policies.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/ involuntary labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%

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

Not applicable, as no such incidents has been identified during the financial year.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

During the financial year, no modifications were necessary as the Company did not receive any complaints related to human rights.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

The Company recognizes human rights due diligence as essential for systematically identifying and mitigating risks. While a formal process is yet to be fully established, active steps are underway to implement comprehensive assessments across all business segments, ensuring alignment with evolving ethical standards and regulatory requirements.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The Company is committed to ensuring accessibility for persons with disabilities across all locations, including registered offices, corporate offices and manufacturing facilities, in line with the Rights of Persons with Disabilities Act, 2016. Access ramps, lifts and other supportive infrastructure have been provided to facilitate ease of movement for differently abled individuals.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at workplace	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0
Others – Please specify	0

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

Overview / Objective: This Principle underscores the significance of environmental stewardship in fostering long-term economic prosperity and societal well-being. It highlights the interconnectedness of environmental issues at local, regional, and global levels, emphasizing the imperative for businesses to address pollution, biodiversity conservation, sustainable natural resource management, and climate change (mitigation, adaptation, and resilience) in a fair, comprehensive, and systematic manner.

Moreover, the principle urges businesses to assess the environmental impacts of their products and operations and to take measures to reduce and mitigate those impacts where avoidance is not feasible. It promotes the adoption of environmental practices and methods that minimize or eliminate the negative effects on their operations and supply chains.

This principle aligns with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 6: Clean Water and Sanitation, Goal 7: Affordable and Clean Energy, Goal 8: Decent Work and Economic Growth, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequalities, Goal 11: Sustainable Cities and Communities, Goal 12: Responsible Consumption and Production, Goal 13: Climate Action, Goal 14: Life Below Water, and Goal 15: Life on Land.



“The Group is committed to giving back to the nature more than what it draws from it (nature) in all spheres of the business.”

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources	In TJ	In TJ
Total electricity consumption (A)	325.56	290.95
Total fuel consumption (B)	525.98	417.69
Energy Consumption through other sources (C)	70.45	0
Total Energy Consumed from renewable sources (A+B+C)	921.99	708.64
From non-renewable sources		
Total electricity consumption (D)	1,669.50	1,609.17
Total fuel consumption (E)	215.91	246.71
Energy Consumption through other sources (F)	-	
Total energy consumed from non-renewable sources(D+E+F)	1,885.41	1,855.88
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000000581810	0.0000000632
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00000000281612	0.00000000282
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2025 is 20.66, we have applied this exchange rate to compute the adjusted turnover.

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

The company has conducted independent assessment from ABP Industries and Energy Audit Services (R. B. Sinha).

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

RSWM Limited is strongly committed to operating responsibly, with a clear focus on sustainability and protecting the environment. The Company ensures that all types of waste generated at its facilities are disposed of safely and in full compliance with regulations.

Although the Government of India's Perform, Achieve and Trade (PAT) scheme does not currently apply to RSWM, the Company remains aligned with national sustainability goals through its internal energy efficiency programs and ongoing environmental initiatives.

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

Total water consumption refers to the volume of water utilized by the Company that is no longer accessible for reuse by the environment or local communities. This includes water withdrawn and embedded in products, water lost through evaporation, or water rendered unsuitable for reuse due to contamination. It also accounts for water that is stored during the reporting period for future consumption or deferred discharge. This measure reflects the net impact of water use on natural ecosystems and community water availability.

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
i. Surface Water	4,38,470	7,29,932
ii. Ground Water	10,01,730	8,40,234
iii. Third Party water	2,22,551	47,575
iv. Seawater/ desalinated water	0	0
v. Others (Condensate Water)	2,20,581	35,900
Total Volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)	18,83,332	16,53,641
Total Volume of water Consumption (in kiloliters)	18,83,332	16,53,641
Water intensity per rupee of turnover (Water consumed/ Turnover)	0.0000390304	0.0000408
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000001889179	0.00000181
Water intensity in terms of physical output	-	-
Water Intensity (Optional) - the relevant metric may be selected by the entity	-	-

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2025 is 20.66, we have applied this exchange rate to compute the adjusted turnover.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency however The Company is committed to conducting its operations as per government prescribed norms and standards.

4. Provide the following details related to water discharged:

RSWM Ltd. is steadfast in its commitment to environmentally responsible wastewater management. The Company ensures zero discharge of untreated wastewater into the environment. All effluents are processed through a robust network of Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Reverse Osmosis (RO) systems, enabling high-quality water recovery.

Post-treatment, the recycled water is fully repurposed within the premises—primarily for horticulture and other non-potable applications demonstrating a closed-loop water management system. With 100% of treated wastewater being effectively reused, RSWM not only mitigates its environmental footprint but also reinforces its dedication to sustainable and circular water practices.

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilo liters)	-	-

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

RSWM Limited employs advanced manufacturing techniques that minimize water and chemical usage. The Company ensures responsible water management by treating all post-process water in its effluent treatment plant and further refining it through reverse osmosis before releasing it back into the environment in a pristine condition.

Moreover, RSWM Limited has installed Sewage Water Treatment Plants at its operational sites, repurposing treated water for plantation activities. Over time, the Company has successfully executed various initiatives aimed at reducing fresh water consumption. RSWM Limited is actively pursuing strategies such as utilizing STP water for plantation and repurposing rejected R.O. water for plantation purposes.

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Nox	ug/m3	23.78	46
Sox	ug/m3	27.5	59
Particulate Matter (PM)	ug/m3	79.14	76.6
Persistent organic pollutants (POP)	Microgram/m3	-	<0.5
Non-Methane Hydrocarbon	mg/Nm3	-	30
Oxides of Nitrogen	Ppmv	-	290
Carbon Monoxide	mg/Nm3	370.34	140
Suspended Particulate Matters (SPM)	µg/m2	-	325
Sulphur Dioxide	Mg/Nm3	BDL (<1.5)	BDL (<2.0)
Other Particulate Matter	Ug/m3	43.01	-

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

Yes, The Company conducts routine testing programs in collaboration with independent agencies to monitor its air emissions and ensure a safe and healthy environment. SCS Enviro Services is the independent agencies engaged in this endeavor.

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

Greenhouse Gases (GHGs) encompass carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere.

Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, & steam consumed by the entity.

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of Turnover	-	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output			-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Not Applicable, as the Company is not involved in greenhouse gas emissions.

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

Parameter	FY2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in Metric Tonnes)		
Plastic Waste (A)	754.22	586.31
E-Waste (B)	8.43	16.92
Bio-Medical Waste (C)	9.81	0.59
Construction and demolition waste (D)	7.28	0.00
Battery Waste (E)	3.14	0.00
Radioactive Waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	2,816.56	3,089.17
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	4,385.32	9,029.33
Total (A+B + C + D + E + F + G+ H)	7,984.77	12,722.32
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001655	0.000000313
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000000801	0.0000000140
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(I) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(I) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations (Sales of waste generated)	7,984.77	12,722.32
Total	7,984.77	12,722.32

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2025 is 20.66, we have applied this exchange rate to compute the adjusted turnover.

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

RSWM Limited follows a comprehensive and forward-thinking waste management approach rooted in environmental responsibility and circular economy principles. The Company ensures full compliance with waste-related regulations and focuses on minimizing waste at the source through effective segregation, reuse, recycling, and responsible disposal. A significant share of waste is diverted from landfills through recycling initiatives, including the transformation of post-consumer fabric and PET bottles into high-quality fibres. These efforts highlight RSWM Limited's commitment to sustainability, resource efficiency, and eco-friendly innovation.

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

S. No.	Location of operations/offices	Type of Operation	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

- 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
Not Applicable					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

RSWM Limited is firmly committed to environmental responsibility and full regulatory compliance. The Company follows all applicable environmental laws and has established strong internal systems—such as automated alerts, regular audits, and layered controls—to ensure early detection and correction of any issues.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Details Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters) - NA		
(i) To Surface water	-	-
(ii) To Groundwater	-	-
(iii) Third Party water	-	-
(iv) Seawater/Desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilo liters)	-	-
Total volume of water consumption (in kilo liters)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)	-	-
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable since Company's premises are not situated near ecologically sensitive areas.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
		Nil	

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The company does not have any specific business continuity and disaster management plan.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The company has not conducted formal assessment of value chain partners on their impact on environment. However, the company expect that their value chain partners to be mindful of their impacts on the environment and comply with applicable laws and regulations.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

The company has not conducted formal assessment of our value chain partners on their impact on environment.

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

Overview / Objective: The organization may play a significant role within an association or advocacy group when it holds a position on the governing body, actively participates in projects or committees, or provides substantial funding beyond regular membership dues. This significance may also be attributed to the organization's strategic view of its membership as crucial for influencing the mission or objectives of the association, which are integral to the organization's own operations. This principle aligns with various Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 7: Affordable and Clean Energy, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequality, Goal 11: Sustainable Cities and Communities, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land, Goal 16: Peace, Justice and Strong Institutions, and Goal 17: Partnerships to achieve the Goal.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

1. a. Number of affiliations with trade and industry chambers/associations.

RSWM Limited is a member of several industrial and trade associations and is certified by 11 trade associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industry (CII)	National
2	The Denim Manufacturing Association	National
3	The Cotton Textile Export Promotion Council (TEXPROCIL)	National
4	Federation of Indian Exporters Organization (FIEO)	National
5	Indian Spinners Association (ISA)	National
6	Rajasthan Textile Mills Association (RTMA)	State
7	Synthetic and Rayon Textile Export Promotion Council (SRTEPC)	National
8	Rajasthan Employers Association	State
9	Indian Merchant Chambers (IMC)	National
10	Northern India Textile Research Association (NITRA)	National

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

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Details of public policy positions advocated by the entity:

S. No.	Public Policy advocated	Method resorted for such activity	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually/Half Yearly/Quarterly/Other-please specify)	Web Link, if available
-	-	-	-	-	-

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

Overview / Objective: This Principle acknowledges the importance of businesses' energy and innovation, encouraging them to contribute to the overall development of the country, with a particular emphasis on disadvantaged, vulnerable, and marginalized communities, as outlined in Section 135 of the Companies Act, 2013. It also underscores the necessity of collaboration among businesses, government agencies, and civil society to advance this development agenda in alignment with the Sustainable Development Goals (SDGs). This principle aligns with various SDGs, including Goal 1: No Poverty, Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 4: Quality Education, Goal 5: Gender Equality, Goal 8: Decent Work and Economic Growth, Goal 9: Industry, Innovation and Infrastructure, Goal 11: Sustainable Cities and Communities, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land, Goal 16: Peace, Justice and Strong Institutions, and Goal 17: Partnerships to achieve the Goal.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Name and brief details of projects	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant web link
Not Applicable since there are no projects undertaken by entity for which social impact assessment is required under any law.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amount paid to PAFs in the FY (in INR)
Not Applicable						

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

At RSWM Limited, we believe that thriving communities are key to sustainable business growth. Guided by empathy and inclusivity, we've built a transparent grievance redressal system rooted in dignity, respect, and partnership.

Our CSR teams actively engage with local institutions and community leaders through focused discussions and participatory assessments, ensuring the voices of the underserved shape our initiatives.

We have established multiple touchpoints to make grievance reporting accessible, with every concern tracked to closure with integrity. Each complaint is seen as an opportunity to build trust and improve.

More than a process, our grievance mechanism reflects our belief in collective action. Continuous feedback helps us evolve alongside our communities, reinforcing our commitment to shared growth and lasting impact.

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

Particular	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producer	44.97	29.13
Sourced directly from within the district and neighboring districts	44.52	40.77

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

Location	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	50.27	48.76
Semi-urban	49.67	50.47
Urban	-	-
Metropolitan	0.06	0.77

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Not Applicable

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Sector in which project is covered	Amount spent (In lakhs)
1	Rajasthan	Banswara, Bhilwara, Udaipur, Sikar and Other districts of Rajasthan	Healthcare, sanitation & safe drinking water	148.31
2	Rajasthan	Banswara, Bhilwara, Udaipur, Sikar and Other districts of Rajasthan	Promoting education & skills development	29.18

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

At RSWM Limited, we recognise that empowering local businesses and nurturing indigenous entrepreneurship is vital to building resilient supply chains and inclusive economic growth. Our sourcing philosophy is built on the belief that opportunity must be accessible, and excellence must be the benchmark regardless of the size or scale of the supplier.

While we do not maintain a formal policy exclusively targeting procurement from marginalised or vulnerable groups, our operational practices strongly reflect an inclusive and supportive approach. A significant portion of our raw materials and input requirements are fulfilled through partnerships with Micro, Small, and Medium Enterprises (MSMEs), many of

which represent first-generation entrepreneurs and community-based suppliers. This approach not only reduces entry barriers but also strengthens grassroots industry participation.

(b) From which marginalized /vulnerable groups do you procure?

The company procures a significant portion of its input requirements from MSME vendors.

(c) What percentage of total procurement (by value) does it constitute?

It covers approx. 45% of total procurement.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved:

Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Providing food for needy, eradicating poverty and malnutrition, promoting preventive health care and sanitation (including contribution to the Swatch Bharat Kosh) and making available safe drinking water;	1,84,514	100%
2	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	59,847	100%

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

Overview / Objective: This principle focuses on customer health and safety, encompassing an organization's systematic endeavors to ensure health and safety throughout the lifecycle of its products or services. It also emphasizes adherence to customer cybersecurity and privacy regulations, as well as voluntary codes. This principle aligns with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 4: Quality Education, Goal 12: Responsible Consumption and Production, Goal 14: Life Below Water, Goal 15: Life on Land, and Goal 16: Peace, Justice, and Strong Institutions.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

We understand what creates real value for our customers and are committed to delivering high-quality products while focusing on building lasting and positive customer experiences. To support this, the Company actively participates in various forums to gather customer feedback and address concerns. Multiple channels are used to stay connected with customers, helping us understand and resolve their issues effectively. The complaint resolution process includes receiving and acknowledging the complaint, clearly understanding the issue, investigating it thoroughly, working toward a suitable resolution and finally, collecting feedback to improve our services further.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	NA

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

	FY2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other (Quality Complaints)	1,475	193	-	1,068	331	-

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

There were no product recalls during the current financial year, rendering this information irrelevant.

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

RSWM Limited has a strong and forward-looking IT policy that covers key areas such as data privacy, digital asset protection, and general IT governance. While the Company has not yet adopted a dedicated, standalone policy on cyber security and data privacy risks, these concerns are addressed through broader IT protocols that form part of the overall risk management framework. These measures are aimed at protecting digital infrastructure, maintaining data integrity, and ensuring alignment with applicable regulatory standards.

The existing policy provides clear guidance on the classification, use, and protection of information assets. It includes procedures for data backups, endpoint security, software deployment, internet and email usage, and access controls—helping to ensure secure and traceable data flow across internal systems and the extended value chain.

To minimize exposure to cyber threats, RSWM has implemented an encrypted and closely monitored IT environment across its operations and partner networks. Routine updates and security patches are applied to reduce vulnerabilities. In addition, employees undergo regular training on information security, data privacy, phishing awareness, and responsible digital practices.

Notably, RSWM Limited has not reported any data breaches to date, reflecting the effectiveness of its current cyber security practices and ongoing digital vigilance. The Company remains committed to strengthening its IT governance and evolving its policies to meet the growing challenges of the digital era.

The web link for cyber security- <https://rswm.in/privacy-policy/>

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

No such incident related to the topics mentioned has been reported.

- 7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches-
Nil
- b. Percentage of data breaches involving personally identifiable information of customers-
Nil
- c. Impact, if any, of the data breaches-
No such cases during the year.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

The Company website provides detailed information about its wide range of products.

Link: <https://rswm.in/collections/>

Also, The Company has a LinkedIn page and Twitter page which are handled by company officials.

- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

Not applicable, as RSWM Limited operates primarily as a B2B company. We do not have direct engagement with end consumers; our interactions are largely with organizations such as brands and manufacturers. However, we actively collaborate with these partners to educate them about our products and their applications.

- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Not Applicable

- 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

No.