BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

2025-26

SECTION A: GENERAL DISCLOSURES

I) Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L24110MH1978GOI020185
2.	**Name of the Listed Entity**	Rashtriya Chemicals and Fertilizers Limited
3.	**Year of incorporation**	1978
4.	**Registered office address**	Priyadarshini, Eastern Express Highway, Sion, Mumbai 400 022
5.	**Corporate address**[1]	Priyadarshini, Eastern Express Highway, Sion, Mumbai 400 022
6.	**E-mail**[2]	investorcommunications@rcfltd.com
7.	**Telephone**[3]	022-2552 3000
8.	**Website**	www.rcfltd.com
9.	**Financial year for which reporting is being done**	2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited & BSE Limited
11.	**Paid-up Capital**	INR 5,51,68,81,000
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**[4]	Ms. Jyoti Patil, Executive Director (Project, Co-ordination, Corporate) Tel. No.: 022 25523071 email id: corptech@rcfltd.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).**[5]	Standalone
14.	**Name of assurance provider**	Nil as same has not been undertaken
15.	**Type of assurance obtained**	Nil as same has not been undertaken

[1] GRI 2-1
[2] GRI 2-3
[3] GRI 2-3
[4] GRI 2-3
[5] GRI 2-2

II) Products/services

16. Details of business activities (accounting for 90% of the turnover):[6]

S. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Marketing of Fertilizers and chemicals	Manufacturing and sale of fertilizers & industrial chemicals	98.87%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):[7]

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Urea	20121	43.25
2	Complex Fertilizers	20122	15.44
3	Traded fertilizers	46692	32.07
4	An Melt	20123	4.73
5	Ammonia	24121	1.79
6	Nitric Acid	24121	0.60

III) Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:[8]

Location	Number of plants	Number of offices	Total
National	2	51	53
International	Nil	Nil	Nil

[6] GRI 2-6
[7] GRI 2-6
[8] GRI 2-6

19. **Markets served by the entity:**

a. **Number of locations**[9]

Location	Number
National (No. of States)	13
International (No. of Countries)	Nil

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

0.02%

c. **A brief on types of customers**[10]

RCF is engaged in manufacturing and trading on fertilizers which is supplied to Customers (Farmers) through Wholesale & Retail dealers and manufacturing of Industrial Chemicals which are sold for Industrial use.

IV) Employees

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

a. **Employees and workers (including differently abled):**[11]

S.no.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No. (C)	% (C/A)
EMPLOYEES *						
1.	Permanent (D)	1424	1283	90.10	141	9.90
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	**1424**	**1283**	**90.10**	**141**	**9.90**
WORKERS						
4.	Permanent (F)	1244	1138	91.48	106	8.52
5.	Other than Permanent (G)	2806	2675	95.33	131	4.67
6.	**Total workers (F + G)**	**4050**	**3813**	**94.15**	**237**	**5.85**

* *Permanent employees reported exclude permanent workers*

[9] GRI 2-6
[10] GRI 2-6
[11] GRI 2-7, GRI 2-8

b. Differently abled Employees and workers:[12]

Sr no.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	20	19	95.00	1	5.00
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	**20**	**19**	**95.00**	**1**	**5.00**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	21	18	85.71	3	14.29
5.	Other than Permanent (G)	-	-	-	-	-
6.	**Total workers (F + G)**	**21**	**18**	**85.71**	**3**	**14.29**

21. Participation/Inclusion/Representation of women[13]

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	10	6	60.00
Key Management Personnel**	5	2	40.00

**4 whole time directors (Including CMD), 2 government nominee director, 4 independent directors; **KMP includes 4 wholetime directors and Company Secretary*

22. Turnover rate for permanent employees and workers[14]

	FY 2025-26 (Turnover rate in current FY) (In %)			FY 2024-25 (Turnover rate in previous FY) (In %)			FY 2023-24 (Turnover rate in the year prior to the previous FY) (In %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.15	0.34	3.49	3.09	0.39	3.48	3.37	0.08	3.45

[12] GRI 405-1
[13] GRI 405-1
[14] GRI 401-1

	FY 2025-26 (Turnover rate in current FY) (In %)			FY 2024-25 (Turnover rate in previous FY) (In %)			FY 2023-24 (Turnover rate in the year prior to the previous FY) (In %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Workers	2.88	0.11	2.99	2.62	0.08	2.7	4.84	0.12	4.96

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures[15]

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	Urvarak Videsh Limited (UVL)	Joint Venture	33.33%	No
2	Talcher Fertilizers Limited (TFL)	Joint Venture	20.25%	No

VI) CSR Details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013[16]**:** Yes

I) **Turnover (in Rs. crores):** 18,480.17

II) **Net worth (in Rs. crores):** 5,129.54

[15] GRI 2-2

[16] GRI 201-1

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:[17]

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes. The grievance redressal mechanism is in place and is established through the ESG policy (Principle 4 - Protection of Stakeholders' Interest, Principle 9 - Value to Customers and Consumers) effective July 29, 2025. Policy link is as under:- https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf Further grievances can also be raised through the web portal viz., https://pgportal.gov.in/	48	-	-	25	-	-
Investors (other than shareholders)	-	-	-	-	-	-	-

[17] GRI 2-25

Shareholders	Yes, Shareholders can register their grievances on SCORES Portal at https:// scores.sebi.gov.in/ and on ODR Portal at https://smartodr.in/	2	-	-	11	-	-
Employees and workers	Yes. The grievance redressal mechanism is in place and is established through the ESG policy (Principle 4 - Protection of Stakeholders' Interest, Principle 5 – Promoting Human Rights) effective July 29, 2025. Policy link is as under: - https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf Employees and workers can log their grievances through the web portal viz. https://grievances.rcfltd.com/	21	-	-	1	-	-
Customers	Yes. The grievance redressal mechanism is in place and is established through the ESG policy (Principle 4 - Protection of Stakeholders' Interest, Principle 9 - Value to Customers and Consumers) effective July 29, 2025. Policy link is as under: - https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf Customers can log their grievances through the web portal viz. https://mgms.rcfltd.com/	-	-	-	-	-	-
Value Chain Partners	-	-	-	-	-	-	-

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

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

The Company has performed its First ESG Materiality Assessment and has identified 14 material topics which are important to the business and stakeholders. The topic have been identified by factoring in Global ESG Standard & Frameworks, peer benchmarking, domestic regulations, and frameworks adopted by ESG Rating Agencies. The highest material topics have been specified as risk or opportunity and RCF is taking actions to mitigate the risk and leverage on the opportunities identified[18]. The ESG Materiality Matrix and the process of devising the same is enclosed in the **Annexure**.

S. No.	Material issue identified[19]	Indicate whether risk or opportunity (R/O)[20]	Rationale for identifying the risk / opportunity)[21]	In case of risk, approach to adapt or mitigate[22]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[23]
1	R&D and Agricultural Innovation	Opportunity	Focus on development of innovative products which are sustainable, increases crop yields and ensure food security thus giving a competitive edge in the market.	NA	Positive
2	Health, Safety and Wellbeing	Risk	It is essential to provide safe and healthy work environment as it can impact human well-being, loss prevention and business reputation.	Regular health inspections of our employees are carried out. RCF also has an in-house primary health centre. The company conducts regular plant audits to evaluate the	Negative

[18] GRI 3-1
[19] GRI 3-2
[20] GRI 3-3
[21] GRI 3-3
[22] GRI 3-3
[23] GRI 201-2

S. No.	Material issue identified[19]	Indicate whether risk or opportunity (R/O)[20]	Rationale for identifying the risk / opportunity)[21]	In case of risk, approach to adapt or mitigate[22]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[23]
			Promoting a safe and healthy work environment also helps prevent workplace accidents and injuries.	processes in place from safety aspects and regularly try to enhance the safety at the workplace. RCF also has HSE Management Plan, Process Safety & Risk Management, and Emergency Mitigation System.	
3	GHG Emissions & Climate Change	Risk	Growing importance on climate change concerns by Regulators and Stakeholders requires integration of energy transition initiatives into business. Increasing regulatory requirements may lead to increase in operational costs and also has a potential to cause reputational damage.	Focus on Renewable source of energy, Energy efficient equipment, and Carbon capture.	Negative
4	Product Safety and Quality	Opportunity	Creating an awareness among the consumers on safe usage of products enhance brand reputation, build customer trust, ensure regulatory compliance, increase efficiencies leading to lower consumption, with a potential to increase market share and long-term business success.	N.A.	Positive
5	Human Capital	Opportunity	Employees and Workers are valuable assets for achieving	N.A.	Positive

S. No.	Material issue identified[19]	Indicate whether risk or opportunity (R/O)[20]	Rationale for identifying the risk / opportunity)[21]	In case of risk, approach to adapt or mitigate[22]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[23]
			organizational goals. Investing in employee skills and wellbeing boosts productivity, fosters innovation, enhances company reputation, and drive long-term growth and offers competitive advantage.		
6	Governance, Ethics and Compliance	Risk	Non-compliance with regulations and unethical practices may lead to penalties, reputational damage, financial losses, and operational disruptions. This may impact the brand and trust of stakeholders	RCF's Code of Conduct and Monitoring Mechanism helps to ensure Ethical Conduct. Periodic review of regulatory changes and requirements can proactively address compliance.	Negative

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	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/investers/1568808958.pdf 3. https://www.rcfltd.com/public/st	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspage	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1771326911-RCF%20P	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspage	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1721193717-Whistle%	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspage	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspage	1. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787219020-RCF%20ESG%20Policy.pdf 2. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1741580940-Protect%2

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	orage/cmspages/cmspdfFile/F1787130700-RCF%20DIVERSITY%20POLICY.pdf 4. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1721193717-Whistle%20Blower%20Policy.pdf 5. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1565000937-Fraud_prevention_policy.pdf	s/cmspdfFile/F1787206034-F1565001504-R_and_D_Policy.pdf	OSH%20Policy%20English%20version.pdf 3. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1777962050-IMS%20Policy-2026_Multilingual.pdf 4. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1787218549-Policy%20on%20Gender%20Equality.pdf	s/cmspdfFile/F1753958148-Corporate%20Social%20Responsibility%20%28CSR%29%20Policy.pdf	20Blower%20Policy.pdf 3. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1771326911-RCF%20POSH%20Policy%20English%20version.pdf	s/cmspdfFile/F1777962050-IMS%20Policy-2026_Multilingual.pdf 3. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1576839820-Energy%20Policy.pdf 4. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1565001		s/cmspdfFile/F1753958148-Corporate%20Social%20Responsibility%20%28CSR%29%20Policy.pdf	0%26%20Sustain%20Policy%20-%20Hindi%2CMarathi%2CEnglish.pdf 3. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1565001731-RCF-compressed.pdf 4. https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1671539569-Information%20Security%20Policy%20Dec2021.pdf

<table>
<tr><th>Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td>874-Ewaste Policy.pdf</td><td></td><td></td><td></td></tr>
<tr><td>2. Whether the entity has translated the policy into procedures. (Yes / No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td></tr>
<tr><td>4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</td><td colspan="9">
<table>
<tr><th>Certificates</th><th>Mapped Principle</th></tr>
<tr><td>ISO 9001 Quality Management System</td><td>Principle 9 - Value to Customers and Consumers</td></tr>
<tr><td>ISO 14001 Environmental Management System</td><td>Principle 2 - Safety and Sustainability of goods & services
Principle 6 - Protection of Environment</td></tr>
<tr><td>ISO 27001 Information Security Management</td><td>Principle 9 - Value to Customers and Consumers</td></tr>
<tr><td>ISO 45001 Occupational Health and Safety</td><td>Principle 3 - Human Resources Development and Well-being of employees
Principle 4 - Protection of Stakeholders' Interest
Principle 6 - Protection of Environment</td></tr>
<tr><td>ISO 50001: 2011 Energy Management System</td><td>Principle 6 - Protection of Environment</td></tr>
</table>
</td></tr>
<tr><td>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.[24]</td><td colspan="9">RCF commits to conduct its business with highest ethical and governance standards. It has taken proactive quality improvement targets internally to ensure our customers are able to use best-in-class products. The business has also defined initiatives to enhance employee engagement and well-being.

Our ESG Framework consists of three interlinked pillars, i.e., Protective Environment, Minimising Resource Use, and Inclusive Growth that reflect our commitment to minimizing the adverse impact of our operations on the planet and people. Each pillar encompasses specific themes and focus areas that guide our sustainability roadmap.</td></tr>
</table>

[24] GRI 3-3

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The Company is also in the process of setting ESG targets at organizational level within the defined boundaries. The Company is implementing energy schemes of Ammonia plant at Thal. The expected energy saving is 0.40 Gcal/MT of Ammonia at existing Ammonia production level and expected to be completed by June 2029. The Company is running Two Sewage Treatment Plants (STPs) at Trombay Unit with each plant having capacity to treat around 22.75 million Litres per Day (MLD) of sewage received from Municipal Corporation of Greater Mumbai (MCGM) which otherwise would have been drained into the sea after preliminary treatment. The STP plants treat waste sewage generated in the city and convert it into treated water. Both plants together generate about 30 MLD of treated water which is being used in our plants as process water. A portion of treated water generated (about 8 MLD) is supplied to M/s Bharat Petroleum Corporation Limited (BPCL). The Company has also signed MoU with M/s HPCL for supply of 4 MLD treated water from RCF STP to HPCL Mumbai Refinery. Both STP plants of Your Company are of great value to residents of Mumbai and Society at large besides improving reliability of operations of RCF Trombay Unit. During the year 2025-26, about 8,474 million litres of treated water were generated at both STP plants. As a part of achieving ecologically sustainable growth, Company has forayed into solar power generation. The Company has set up rooftop as well as ground mounted Solar power generation facilities at Thal and Trombay Unit with an aggregate capacity of 5.21 MWp. The power generated is used for captive consumption, thereby reducing Company's power import to the equivalent extent. The green power generated by solar plants replaces the conventional power generated through burning of fossil fuels leading to reduction in overall Greenhouse gas emissions. During the year, RCF Thal Unit installed, additional 0.65 MW capacity solar facilities (0.5 MW ground mounted and 0.15 Roof mounted) and Trombay Unit installed, additional 0.40 MW Ground mounted solar plant. During the year 2025-26, 5014 MWh of solar power was generated. During the year 2025-26, 1023 no. of Solar Renewable Energy Certificates (RECs) were generated.								
6. **Performance of the entity against the specific commitments, goals and targets**	The organization has enforced governing policies enabling it to conduct its operations in compliance with the highest governance standards. RCF has been able to offer quality products and services. At the same time, improvement initiatives have also been taken up basis the customer feedback received. It adheres								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
along-with reasons in case the same are not met[25]	to the product stewardship principles by further improving environmental, health, and safety impacts of products and services.								

Governance, leadership, and oversight
7. **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**[26] The Company is committed to integrating Environmental, Social and Governance ('ESG') principles into its businesses which is central to improving the overall environment and quality of life of the communities it serves. It adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their lifecycle. RCF has established policies for Safety, Health & Environment ('SHE'). The company performed its First ESG Materiality Assessment in FY24-25 and identified 14 material topics which are important to the business and stakeholders. The topic have been identified by factoring in Global ESG Standard & Frameworks, peer benchmarking, domestic regulations, and frameworks adopted by ESG Rating Agencies. The highest material topics have been specified as risk or opportunity and RCF is taking actions to mitigate the risk and leverage on the opportunities identified. RCF has adopted ESG framework that is consistent with the Company's Vision, purpose, corporate principles and global ambition. Marking Sustainability as its priority, RCF takes care of the environment and society by strategizing each activity. The Company is committed to conducting beneficial and fair business practices to the labour, human capital and to the community. It provides employees and business associates with working conditions that are clean, safe, healthy and fair. It strives to be the neighbour of choice in the communities in which it operates and contributes to their equitable and inclusive development. The Company is firmly committed to pursuing ethical practices across its business segments. Our governance framework comprises of systems, policies, processes and practices that enable to build an environment of trust along with ethical practices. RCF's manufacturing units are accredited with ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), ISO 27001 (Information Security Management), ISO 45001 (Occupational Health and Safety), and ISO 50001: 2011 (Energy Management System).

[25] GRI 3-3
[26] GRI 2-22

RCF has also adopted a comprehensive ESG policy which fortifies our commitment to sustainable chemical and fertilizer business while protecting the environment, enabling societal good, and adhering to good corporate governance standards. We shall ensure that our stakeholders are guided by an effective ESG framework across all business operations.	
8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**[27]	Corporate Social Responsibility & Sustainability Development Committee
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**[28]	Yes, The Company has a Board level Corporate Social Responsibility & Sustainability Development Committee. This Committee oversees the Company's strategy relating to Environment Social Governance (ESG) and sustainability matters. It will approve, allocate budget and monitor the sustainable development projects integrated into strategic plans of business units. It shall ensure ongoing environmental responsibility, review annually the Business Responsibility & Sustainability Report (BRSR) & Sustainable Development Report and provide inputs for the same. The committee is currently comprised of: 1) Prof. Anjula Murmu [DIN 09565841], Independent Director as Chairperson 2) Ms Nazhat J. Shaikh [DIN 07348075], Director (F) as Member, 3) Ms Ritu Goswami [DIN 10463372], Director (T) as Member and 4) Ms Aneeta C. Meshram [DIN 09781436] Govt. Nominee Director as Member

[27] GRI 2-13
[28] GRI 2-9

10. Details of Review of NGRBCs by the Company:

Subject 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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, as a practice, Business Responsibility policies of the Company are reviewed periodically or on a need basis by the Senior Leadership Team. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.									Need Basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by all the HODs to the Board of Directors.									Quarterly								

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.	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	The working of policies is not assessed/evaluated by external agency. However, the Company conducts review of the charters, policies internally by the Senior Management and Board Committees as and when required, which then drives the policies, projects and performance of the aspects of business responsibility and sustainability.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	All Principles are covered by policies. Hence not applicable.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:[29]

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Orientation Program on Capacity Building, Public Procurement Policy and Recent Development, FAI Annual Seminar, IFA Annual Conference, 26th Edition of The Baker Hughes Annual Meeting.	100
Key Managerial Personnel	8*	Disciplinary Rules & Proceedings, 10th Advance Global Leadership Programme.	100
Employees other than BoD and KMPs	293	Technical, business, functional, leadership, on boarding, safety, wellbeing aspect, Preventive vigilance, Tendering and procurement guidelines, improving professional & personal effect, compliance management, human rights & ethical value, Anti Bribery management System & Contract labour compliance, QC Tools & Techniques, First Aid & CPR Basics, World Yoga Day, IDPD Day, Modular Safety Training, Workshop On Woman Health and Safety, Basic Module & Safety, Awareness on POSH, Awareness on CDA Rules, Awareness on Standing Orders, Awareness Session On Woman Safety & Cyber crime.	70.42
Workers	40	QC Tools & Techniques, First Aid & CPR Basics - 1, World Environment Day 2025, Modular Safety Training, Workshop On Woman Safety, Basic Module & Safety (HWP), Awareness on POSH, Awareness Session On Woman Safety & Cybercrime	36.34

** KMP includes Company Secretary*

---

[29] GRI 2-17

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):**[30]

	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine	P1	National Stock Exchange of India Limited and BSE Limited	Rs. 52,60,440	The Stock Exchanges have imposed fines on the Company for non-compliance of Regulation 17 (i.e., non-appointment of requisite number of Independent Directors including woman independent director), Regulation 18 (i.e., Non-compliance with the constitution of audit committee) Regulation 19 (Non-compliance with the constitution of nomination and remuneration committee), Regulation 20 (Non Compliance with the constitution of Stakeholders Relationship Committee) and Regulation 21 (Non-compliance with the constitution of Risk Management Committee) of the Listing (Obligations and Disclosure Requirements) Regulations, 2015 during FY 2025-26	Yes, The Company is a Central Public Sector Undertaking under the Administrative control of Department of Fertilizer, Ministry of Chemicals and Fertilizers, , Government of India and its Directors on the Board are nominated / appointed by the President of India. Considering the above, the Company has made applications to Stock exchanges for waiver of fines.
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
Non-Monetary					
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

[30] GRI 2-27

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.[31]**

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
The Company is a Central Public Sector Undertaking under the Administrative control of the Department of Fertilizer, Ministry of Chemicals and Fertilizers, Government of India and its Directors on the Board are nominated / appointed by the President of India. The Company is continuously pursuing with the Government of India for the appointment of requisite number Independent Directors including woman independent director on the Board in order to comply with the provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Considering the above, the Company has made applications to Stock exchanges for waiver of fines.	

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.[32]**

Yes

The Company has formulated Whistle Blower Policy to enable stakeholders including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices. RCF has provided ample opportunities to encourage Directors and employees to become whistle blowers (Directors and employees who voluntarily and confidentially want to bring the unethical practices, actual or suspected fraudulent transactions in the organization to the notice of competent authority for the greater interest of the organization and the nation). It has also ensured a very robust mechanism within the same framework to protect them (whistle blowers) from any kind of harm.

It is hereby affirmed that no personnel have been denied access to the Audit committee.

The Company has put in place a fraud prevention policy. As a part of compliance with the policy, Company has appointed nodal officers for Trombay, Thal, Marketing and Corporate Office. The fraud prevention policy has been framed to provide a system for detection and prevention of fraud, reporting of any fraud that is detected or suspected and for dealing in matters pertaining to fraud. During the year under review, no such cases were reported. In addition, your Company has Vigilance Department to bring greater transparency, integrity and efficiency. The focus of Vigilance department is on Preventive and Participative Vigilance.

Web link of Whistle Blower Policy is available on RCF's website:
https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1565000758-whistle_blower_policy.pdf

Web link of Fraud Prevention Policy is available on RCF's website:
https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1565000937-Fraud_prevention_policy.pdf

[31] GRI 2-27

[32] GRI 2-23, GRI 3-3

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**[33]

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. **Details of complaints with regard to conflict of interest**[34]

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	**Remark**	**Number**	**Remark**
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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.**[35]

   Not Applicable

[33] GRI 205-3
[34] GRI 2-25
[35] GRI 205-3

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

	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Number of days of accounts payable	32.31 days	39.95 days

* *Numbers have been restated*

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 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	34.17%	32.96%
	b) Number of trading houses where purchases are made from	802	915
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	86.45%	93.64%
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	95.17%	97.78%
	b) Number of dealers / distributors to whom sales are made	3,521	3,626
	c) Sales to top 10 dealers/ distributors as % of total sales to dealers /distributors	16.76%	17.69%
Share of RPTs in	a) Purchases (Purchases with related parties /Total Purchases)	Nil	Nil
	b) Sales (Sales to related parties / Total Sales)	0.35%	Nil
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	Nil
	d) Investments (Investments in related parties / Total Investments made)	100%	100%

**Numbers have been restated*

Leadership Indicators

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.[36]

Yes

The Company has framed a comprehensive Code of Conduct for Board Members and Senior Management Personnel, outlining ethical standards and responsibilities. Under this Code, all Directors and Senior Management Personnel are required to disclose any material, financial, or commercial transactions where a personal interest may potentially conflict with the Company's interests—such as dealings in Company securities or transactions involving entities linked to them or their relatives in line with Regulation 26 (5) of SEBI (Listing Obligation and Disclosure Regulations), 2015.

Board members, on an annual basis, confirm that there are no material, financial, or commercial transactions between Independent Directors and Senior Management Personnel that may result in a potential conflict of interest. Compliance with the Code is confirmed annually and disclosed in the Directors' Report, which forms part of the Annual Report

The Code of Conduct can be accessed at https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1776775462-Code%20of%20Conduct%20RCF.pdf

[36] GRI 2- 15

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100%	100%	All R & D investments and efforts are aimed towards sustainability. Research efforts are put in the direction of development of organic fertilizers, alternate sources of fertilizers and effective waste management for better sustainability
Capex	38.19 %	*35.98 %	RCF's Capex schemes are primarily aimed towards energy saving and/or adoption of newer efficient technologies.

** Previous year figure restated*

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) [37]

Yes,

The Company has a well-established vendor selection process that addresses social, ethical, and environmental considerations as mandated by law. The Company employs a transparent tendering process for vendor selection. All tender invitations of the Company include General Conditions of Contract covering aspects regarding prohibition of child labour and welfare of contractual labour. Environmental screening parameters such as adherence to IS/BIS/OSHAS standards or performance criteria, are specified on tender-to-tender basis. Additionally, the Company has implemented purchase preference conditions to engage vendors from categories such as local suppliers, MSE vendors, SC/ST entrepreneurs, and women entrepreneurs.

b. If yes, what percentage of inputs were sourced sustainably?[38]

40.37 % of the Company's inputs were sourced from MSE vendors.

With the efforts taken by the company, procurement from MSEs i.e., cost of items procured is Rs. 862 Crore out of the total procurement cost of Rs.2135.29 Crore which works out to be 40.37%. Amongst the MSEs, the procurement from MSEs owned by SC/ST Entrepreneurs is Rs.10.28 Crore which is 0.48 % of the total cost and procurement from women owned MSEs is Rs. 67.28 Crore which is 3.15 % of the total procurement of the year 2025-26. The percentage procurement is calculated excluding Raw materials, gas, water, electricity, catalyst and proprietary items which cannot be procured from MSEs.

[37] GRI 414-1

[38] GRI 414-1

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.[39]**

RCF manufactures Neem coated urea, Ammonia, Methyl amines, Di methyl formamide, Di methyl acetamide, Heavy water, Liquid argon, Liquid nitrogen, Complex fertiliser Suphala, Nitric Acid etc., which are consumable and cannot be reclaimed. However, Company uses plastics for packaging and e-wastes are generated due to use of various computers, controllers, air conditioners, and instrumentation. Hazardous wastes are generated in the form of spent resin, used catalysts, spent oil after use of it in the plants, sulphur sludge and ETP sludge.

There is well defined procedure in the Company for reusing, recycling and disposing at the end of life for these wastes in line with CPCB/SPCB guidelines.

Category wise details are as below:

a) Plastics (including packaging): RCF uses plastic as a packaging material for its products like Neem coated Urea, Di methyl acetamide drums (200 Litres), Di methyl Formamide Drums (200 Litres), Urea, Suphala, DAP, SSP etc. RCF has a registration number as a Brand Owner under Plastic Waste Management Rules 2022. RCF has recycled & disposed off 12957.87 MT plastic waste for the financial year 2025-26. To fulfil its obligation, RCF has engaged agencies to fulfil its EPR obligation by recycling / disposing off the plastic waste on behalf of RCF.

b) E-waste: Specified procedures are in place for disposal of e-waste. Total 35.16 MT e- waste has been recycled through authorized recyclers for the financial year 2025-26.

c) Hazardous waste: RCF has majorly four main hazardous wastes i.e. Spent Catalyst, Spent Oil, ETP Sludge and Sulphur Sludge. Spent Catalyst and Spent Oil are disposed of at designated places in a specified manner through CPCB/SPCB approved parties as and when required. RCF has recycled & disposed off 4348.93 MT hazardous waste for the financial year 2025-26.

d) Other waste: During the year 2025-26, the following other waste were disposed off:

i) Bio-medical waste: 1.75 MT

ii) Construction and demolition waste: 486 MT

iii) Battery waste: 7.18 MT

[39] GRI 3-3, GRI 306-2

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.**

   Yes

   RCF has a registration number as a Brand Owner under Plastic Waste Management Rules 2022. RCF is committed to complying the requirements of Extended Producer Responsibility (EPR) as mandated by Central Pollution Control Board (CPCB). To fulfil its obligation, RCF has engaged agencies to fulfil its EPR obligation by recycling/ disposing off the plastic waste on behalf of RCF. For this reporting period, RCF has fulfilled EPR target of 100% for the year 2025-26.

Leadership Indicators

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.
Not Applicable					

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
Not Applicable		

3. **Percentage of recycled or reused input material to total material (by value) 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 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Not Applicable	Not Applicable	Not Applicable

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:**[40]

	FY 2025-26 Current Financial Year			FY 2024-25* Previous Financial Year		
	Re-Used	**Recycled**	**Safely Disposed**	**Re-Used**	**Recycled**	**Safely Disposed**
Plastics (including packaging)	Nil	5231.98	7725.89	Nil	4032.38	9258.64
E-waste	Nil	35.16	Nil	Nil	24.24	6.15
Hazardous waste	Nil	4330.58	18.35	Nil	1193.45	4.95
Other waste	Nil	7.18	487.75	Nil	17.65	276.93

*****_Previous year restated._

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
	Not Applicable

[40] GRI 301-2

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

Essential Indicators

1. **a. Details of measures for the well-being of employees:[41]**

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	1283	1283	100	1283	100	NA	NA	90	7.01	4	0.31
Female	141	141	100	141	100	10	7.09	NA	NA	10	7.09
Total	**1424**	**1424**	**100**	**1424**	**100**	**10**	**0.70**	**90**	**6.32**	**14**	**0.98**
Other than Permanent employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

**Company has employee health programme which is managed through its own hospital located at Trombay and Thal Unit.*

***Permanent employees reported exclude permanent workers*

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

Category	% of workers covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	1138	1138	100	1138	100	NA	NA	48	4.22	0	0
Female	106	106	100	106	100	4	3.77	NA	NA	8	7.55
Total	**1244**	**1244**	**100**	**1244**	**100**	**4**	**0.32**	**48**	**3.86**	**8**	**0.64**
Other than Permanent Workers											

[41] GRI 401-2

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	2675	2675	100	2675	100	NA	NA	NA	NA	NA	NA
Female	131	131	100	131	100	NA	NA	NA	NA	NA	NA
Total	**2806**	**2806**	**100**	**2806**	**100**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.54	0.56

2. **Details of retirement benefits, for Current FY and Previous Financial Year**.[42]

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	100%	100%	Y	100.00%	100.00%	Y
Gratuity	100%	100%	Y	100.00%	100.00%	Y
ESI	NA	NA	NA	NA	NA	NA
Others – please specify	NA	NA	NA	NA	NA	NA

[42] GRI 201-3

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[43]
   Yes, the Company ensures that all its offices and premises are accessible to differently-abled employees and workers through facilities such as wheelchairs, ramps, lifts, accessible washrooms, rest areas, and medical support. Structural modifications and policy adaptations are undertaken in accordance with the provisions of the Persons with Disabilities Act, 2016, to foster an inclusive and supportive work environment.

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.[44]**

   Yes, the Company upholds a strong commitment to equal opportunity through its "Equal Opportunity policy", ensuring fair treatment for all employees and eligible job applicants. It adheres to all Presidential Directives and applicable Government of India guidelines related to reservations, relaxations, and concessions for Persons with Disabilities (PwDs) in direct recruitment, thereby fostering an inclusive and equitable workplace. Web link of the policy is as follows:https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1771326859-EQUAL%20OPPORTUNITY%20POLICY%20FOR%20PERSONS%20WITH%20DISABILITIES.pdf

5. **Return to work and Retention rates of permanent employees and workers that took parental leave.[45]**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

[43] GRI 3-3
[44] GRI 3-3
[45] GRI 401-3

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**[46]

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, Grievance portal
Other than Permanent Workers	Yes, Public Grievance Process & regular interactions
Permanent Employees	Yes, Grievance portal
Other than Permanent Employees	Yes, Public Grievance Process, email & regular interactions

Statutory Grievance Redressal committee for grievance redressal including Management and Union Representatives is set up. The employees can submit their grievances to the grievance committee. The committee studies the grievances and gives suitable reply to the employees.

7. **Membership of employees and worker in association(s) or Unions recognised by the listed entity:**[47]

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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 **	**1424**	**1043**	**73.24**	**1285**	**1037**	**80.70%**
-Males	1283	950	74.05	1155	955	82.68%
-Females	141	93	65.96	130	82	63.08%
Total Permanent Workers	**1244**	**907**	**72.91**	**1335**	**1116**	**83.60%**
-Males	1138	838	73.64	1227	1016	82.80%
-Females	106	69	65.09	108	100	92.59%

*** Permanent employees reported exclude permanent workers*

[46] GRI 2-25
[47] GRI 2-30

8. **Details of training given to employees and workers:**[48]

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On skills upgradation		Total (D)	On Health and Safety Measures		On skills upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees*										
Male	1283	724	56.43%	1193	92.99%	1155	675	58.44%	1016	87.97%
Female	141	126	89.36%	131	92.91%	130	66	50.77%	115	88.46%
Total	**1424**	**850**	**59.69%**	**1324**	**92.98%**	**1285**	**741**	**57.67%**	**1131**	**88.02%**
Workers										
Male	1138	309	27.15%	695	61.07%	1227	389	31.70%	508	41.40%
Female	106	94	88.68%	101	95.28%	108	28	25.93%	47	43.52%
Total	**1244**	**403**	**32.40%**	**796**	**63.99%**	**1335**	**417**	**31.24%**	**555**	**41.57%**

**Permanent employees reported exclude permanent workers*

9. **Details of performance and career development reviews of employees and worker:**[49]

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/A)
Employees*						
Male	1283	1283	100%	1155	1155	100%
Female	141	141	100%	130	130	100%
Total	**1424**	**1424**	**100%**	**1285**	**1285**	**100%**
Workers						
Male	1138	1138	100%	1227	1227	100%
Female	106	106	100%	108	108	100%
Total	**1244**	**1244**	**100%**	**1335**	**1335**	**100%**

**Permanent employees reported exclude permanent workers*

[48] GRI 403-5, GRI 404-2
[49] GRI 404-3

10. Health and safety management system: [50]

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

Yes

The Company has implemented an Occupational Health and Safety Management System (OHSMS) – ISO-45001:2018, an internationally recognized framework for managing occupational health and safety to ensure the safety and wellbeing of all the employees and contractor workers.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?[51]

The Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) to identify work-related hazards and assess risks on a routine and non-routine basis. All Plants / Departments have revised the 'Hazard Identification & Risk Assessment Document' (HIRA) to be in line with ISO 45001:2018 Standard.

HIRA lists out all occupational hazards & risk arising out of our activities both routine and non-routine during manufacturing/ handling of products. All the HIRAs are reviewed during the IMS (Integrated Management System-ISO-9001, ISO-14001, ISO-45001) Audits carried out internally after every six months and externally every year.

The recommendations/ observations made during the Audit related to risk levels are to be complied within a month. The status of compliance is reviewed by top management during the Management Review Meeting (MRM) which is carried out after one month of each audit.

Apart from this, safety audits of both units of RCF are conducted by External Safety Auditor annually and their recommendations implemented in the plant.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N) [52]

Yes, in case of any incident workers can directly report it to site safety team. Alternatively, it is identified in routine site safety inspections. Also, site Occupational Health & Safety team reports all first aid / medical treatment cases to safety team for their recording.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)[53]

Yes, employees have 24x7 access to Township Medical centre where Non-Occupational Medical Healthcare Services are provided.

---

[50] GRI 403-1

[51] GRI 403-2

[52] GRI 403-2

[53] GRI 403-6

11. Details of safety related incidents[54], in the following format:

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.45	0.91
	Workers	1.11	0.28
Total recordable work-related injuries	Employees	1	8
	Workers	3	1
No. of fatalities	Employees	0	0
	Workers	2	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	2
	Workers	2	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.[55]

RCF has implemented various measures to ensure a safe and healthy workplace for its employees and contract workers. Some of these measures include:

i. RCF conducts regular safety inspections of its facilities to identify potential hazards and take appropriate measures to mitigate them. JSA (Job Safety Analysis) of critical jobs is carried out to ensure that the risk of each step of a task is reduced to ALARP (As Low as Reasonably Practicable).

ii. RCF conducts regular risk assessments to identify potential hazards and risks associated with its operations. Various specialized safety studies are conducted such as EIA, RA, HAZOP, QRA, HIRA, LOPA, MCLS and Dispersion modelling etc. for its projects, revamp, any modification in process, new equipment installation etc. This helps RCF to take preventive measures to avoid untoward incidents.

iii. RCF conducts regular safety audits to identify and rectify any safety-related issues. This helps RCF to maintain a safe working environment for its employees and prevent untoward incidents.

iv. RCF provides regular safety training to its employees' / contract workers to educate them on the safe handling of chemicals, equipment, and machinery. The training covers topics such as hazard identification, risk management, emergency response, and use of personal protective equipment (PPE). Thus, it is ensured that every individual is aware of the potential hazards associated with their work and how to mitigate them.

[54] GRI 403-9, GRI 403-10
[55] GRI 3-3, GRI 403-9, GRI 403-10

v. Improvement in Safety & environmental awareness amongst Employees, Contractors, Customers, Suppliers, Hazardous chemical transporting staff and neighbouring community by promoting learning through proactive communication, training, sharing of experience & best practices of HSE.

vi. RCF has developed an "Emergency Response Plan" to deal with any untoward incidents. The plan includes procedures for evacuation, first aid, firefighting, and communication. RCF conducts regular drills to ensure emergency preparedness involving employees, CISF, MARG (Mutual Aid Response Group: Chembur-Trombay), Mumbai Police and NDRF.

vii. Process Safety Mock drills are carried out in Process Plants at regular intervals to analyse the integrity of operating systems and processes handling hazardous substances so as to review the emergency preparedness plan of the organization and evaluate standard operating procedure.

viii. Identification of near miss incident & process near miss incidents reporting, prompt action to address all reported near miss incidents including root cause analysis is done. The system also includes Weekly review of near miss incidents with senior officials.

ix. Quarterly HSE Index audit is conducted for evaluating HSE system on the basis of well-defined checklist. Marks are allotted for positive/ constructive approach toward safety.

x. RCF provides its employees with appropriate State-of-art safety gadgets and PPEs. Regular training sessions and demonstrations are also conducted.

xi. RCF has implemented Process Safety Management (PSM) systems based on 29CFR1910.119 as developed by Occupational Safety and Health Administration (OSHA) to identify, evaluate, and control process hazards. This helps to prevent accidents and ensure the safe operation of the plant.

xii. Compliance in accordance with the standards ISO 9001-2015, ISO 14001-2015 and ISO 45001-2018. (through Training, Documentation, Audits, Management Review and Annual Audits).

xiii. Time to time Revision of IMS Manual, Safety Manual, Fire Manual, Process Safety Plant Manuals, and Emergency Control Plan (ECP) for continual improvement, through procedures and Management Plan.

xiv. RCF has implemented Protect and Sustain Protocol under Product Stewardship imitative of International Fertilizer Association (IFA). Protect and Sustain protocol documentation is prepared, audited, surveillance audit and certification audit is done for Trombay Unit, Thal Unit, Marketing offices, Administrative offices and Security System. This is in line with our endeavour to encourage compliance to international norms pertaining to Health, Safety, Environment and Security of our business activities from source to end user.

xv. RCF provides its employees with various health and wellness programs to promote physical and mental wellbeing.

xvi. RCF is committed to protecting the environment and has implemented various measures in line with MPCB/CPCB guidelines and statutes to minimize its impact on the environment.

xvii. RCF complies with all relevant safety and environmental regulations to ensure a safe and healthy workplace.

Overall, RCF is committed to providing a safe and healthy workplace for its employees and takes all necessary measures to achieve this goal.

13. Number of Complaints on the following made by employees and workers:[56]

	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	1,235	454	All working condition shortcomings are discussed daily during the morning meeting chaired by the Occupier. When required, immediate corrective actions are taken and reviewed regularly.	1,696	309	All the short comings in working conditions are daily discussed during morning meeting chaired by Occupier and immediate corrective actions are taken which are reviewed regularly.
Health & Safety	1,218	173	All cases under the Health & Safety heading are reviewed on a weekly basis during the morning meeting chaired by the Occupier. Corrective actions are initiated immediately, if required.	1,219	126	All the cases under Health & Safety heading are reviewed on Weekly basis in Morning meeting chaired by Occupier and corrected immediately.

14. Assessments for the year:[57]

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100 % (All the Plants, Workshops and stores were audited through External Safety Audits conducted by Directorate of Industrial Safety and Health (DISH) certified external agency as well as Internal Safety Audits conducted by committee comprising concerned Plant/ Department head, all sectional heads, Civil department representative and Safety Department representative nominated by Senior Management.
Working Conditions	

[56] GRI 2-25
[57] GRI 3-3

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.**[58]

In the event of a significant incident, RCF has a compensation and redressal policy in place to address the needs of affected individuals and prevent recurrence. The policy ensures that RCF takes responsibility for incidents and provides support to affected individuals while taking corrective action to prevent future incidents. RCF takes health and safety very seriously and is committed to providing a safe working environment for its employees. The Company regularly reviews its health and safety practices and working conditions to identify areas for improvement and take corrective action as necessary.

In case of any incident, RCF conducts a thorough investigation of the incident by formation of a technical committee to identify the root cause. The recommendations as suggested by the committee are implemented to prevent future recurrences.

[58] GRI 3-3 GRI 403-9, GRI 403-10

Leadership Indicators

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).**
   a) Employees: Yes
   b) Workers: Yes

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners**.
   All of the value chain partners of the Company are covered under the PF and ESI Act. As per contractual agreements, vendors must submit a copy of their wage register and PF/ ESI Act challans to process monthly invoices. This serves as proof of payment to contract workers. Furthermore, the Company's General Conditions of Contract (GCC) include clauses to ensure that all statutory dues and fines are collected as applicable. Additionally, the company collects TDS from all its vendors to ensure the submission of applicable taxes. RCF does monthly reconciliation of recording of GST charged by the supplier and availing of input tax credit in its books with the data populated from the supplier in the GST portal on filing of return. Through this mode, it is possible to identify the GST defaulters and accordingly alert the concerned stakeholders as well as user to block such GST defaulter's payment. Currently, the business is in the process of automating this process.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**[59]

	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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

[59] GRI 3-3

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)[60]**

   Yes, the Company provides Functional Training Program, Skill Development Program, Modular Training, Management Development Program, Leadership Development Program, Personal Effectiveness and Productivity for employees, Personal Effectiveness for various level of officers, Induction and Mentor Mentee Programmes fo Newly joined employees, Retirement Planning Training, Financial Planning program for Retiring Employees, programme on Tax Saving Scheme Under Income Tax Act, to its employees.

   The Company also provides various facilities for employees upon retirement, including a defined contribution plan/pension scheme, provident fund, gratuity, and post-retirement medical benefit facility (PRMBF). Further, resettlement benefits are also offered to help employees settle down after retirement. Furthermore, the Company has developed 'Employee One' app to assist its employees in availing entitled facilities post-retirement.

   Financial Planning for superannuating employees provides them direction to invest in proper manner along with interaction with various Annuity Service Providers for best investments, NPS Awareness and Help Desk, and Superannuation (Pension) Scheme Awareness.

   Yes. The Company provides transition assistance programs to facilitate continued employability and employee integration through structured induction programs, awareness initiatives on organizational systems and departmental functions, and a comprehensive mentor-mentee program wherein experienced mentors guide newly joined employees in professional development, career progression, organizational alignment, and effective adaptation to the corporate work environment.

5. **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	Not Applicable
Working Conditions	Not Applicable

6. **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.**

   Not Applicable

[60] GRI 404-2

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

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**[61]
   RCF has established a robust process for identifying stakeholders both internal as well as external. Accordingly, it has identified various internal stakeholders like employees and external stakeholders such as farmers, shareholders, debenture holder, suppliers/partners, communities, government & regulatory authorities.
   RCF has instituted a governance structure to focus on embedding the ESG aspects within its strategy, organisational culture and business verticals. RCF identifies stakeholders key to our business through their impact on the organisation and the value we create for them in return. RCF have identified distinct stakeholder's categories for its business.

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**[62]

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholder	No	Email, Public Notification, Advertisement in newspapers & website etc.	Statutory and event based	Quarterly financial results, dividend, credit rating and new projects.
Debenture holder	No	Email, Public Notification & website etc.	Statutory and event based	Quarterly financial results, interest payment, credit rating and new projects.
Farmers	No	Framers meet	Periodically	Procuring feedback from the customers and areas of improvement Quality & reliability of the products.
Suppliers/Partners	No	Email, SMS, Vendor meeting	Ongoing	Business related discussions, awareness and training programmes, timely payment, continuity of orders, workshops and seminars.

[61] GRI 2-29
[62] GRI 2-29, GRI 3-1

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government & regulatory authorities	No	Compliance meetings, inspections, compliance reports, media releases	Ongoing	Regulatory requirements, compliance with national and local regulations, policy advocacy, changes in regulatory framework.
Communities	No	CSR meet Stakeholder meet	Periodically	Understanding the expectations of communities with respect to CSR initiatives.

Leadership Indicators

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.[63]**
   RCF's management regularly engages with its key stakeholders, including customers, investors, suppliers, employees, and communities. Additionally, the Company's CSR & Sustainability Development Committee, represented by members of Board of Directors are updated on the progress of various initiatives.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.[64]**
   RCF adopts a comprehensive and participatory approach to community development, emphasizing stakeholder engagement through materiality assessments to identify and prioritize economic, environmental, and social concerns. The Company recognizes the unique identities of communities and focuses on leveraging their collective strengths to drive sustainable development.
   Key aspects of RCF's community engagement include:
   a. Participatory Development: Collaborating with communities to co-create solutions that address their specific needs and aspirations.
   b. Impact Assessments: Regularly evaluating the outcomes of Corporate Social Responsibility (CSR) programs to ensure they deliver tangible benefits and contribute to long-term social progress.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.[65]**
   RCF is engaged in community engagement addressing the concerns of vulnerable/marginalized stakeholder groups. During the year, it extended support to beneficiaries in the areas of education, health and community development.
   - Supply of drinking water to the villages: Nearly 20,000 families continue to benefit from this long-standing initiative.
   - Midday meal scheme to non-aided schools to cater to the nutritional need of the under-privileged school children.
   - Mobile Medical Van at Thal & Trombay: Free health checkup and distribution of free medicines to the patients in the vicinity of Chembur and Thal area.
   - Scholarship to SC/ST students Thal villages: Scholarships to students belonging to the Scheduled Castes (SC) and Scheduled Tribes (ST) in the villages surrounding its Thal unit.
   - Supply of Saplings, seeds to farmers: Supports sustainable agriculture by supplying saplings and seeds to farmers in nearby rural areas.

   Further details are available in the Corporate Social Responsibility Section.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:[66]

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees *						
Permanent	1424	934	65.59%	1285	584	45.45%
Other than permanent	-	-		-	-	-
Total Employees	**1424**	**934**	**65.59%**	**1285**	**584**	**45.45%**
Workers						
Permanent	1244	745	59.89%	1335	244	18.28%
Other than permanent	2806	419	14.93%	2670	-	-
Total Workers	**4050**	**1164**	**28.74%**	**4005**	**244**	**6.09%**

**Permanent employees reported exclude permanent workers*

[66] GRI 2-24, GRI 403-5

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

Category	**FY 2025-26 (Current Financial Year)**					**FY 2024-25 (Previous Financial Year)**				
	Total (A)	**Equal to Minimum Wage**		**More than Minimum Wage**		**Total (D)**	**Equal to Minimum Wage**		**More than Minimum Wage**	
		Number (B)	**% (B / A)**	**Number (C)**	**% (C / A)**		**Number (E)**	**% (E /D)**	**Number (F)**	**% (F / D)**
Employees *										
Permanent	**1424**	**0**	**0**	**1424**	**100**	**1285**	**0**	**0**	**1285**	**100**
Male	1283	0	0	1283	100	1155	0	0	1155	100
Female	141	0	0	141	100	130	0	0	130	100
Other than Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Permanent	**1244**	**0**	**0**	**1244**	**100**	**1335**	**0**	0	**1335**	**100**
Male	1138	0	0	1138	100	1227	0	0	1227	100
Female	106	0	0	106	100	108	0	0	108	100
Other than Permanent	**2806**	**1899**	**67.68**	**907**	**32.32**	**2670**	**2195**	**82.21**	**475**	**17.79**
Male	2675	1803	67.40	872	32.60	2446	2013	82.30	433	17.70
Female	131	96	73.28	35	26.72	224	182	81.25	42	18.75

**Permanent employees reported exclude permanent workers*

3. a. Details of remuneration/salary/wages, in the following format:

	Male		**Female**	
	Number	**Median remuneration/ salary/ wages of respective category (Rs. Lakhs)**	**Number**	**Median remuneration/ salary/ wages of respective category (Rs. Lakhs)**
Board of Directors (BoD)*	3***	64.58	2	66.39
Key Managerial Personnel**	4***	67.08	2	66.39
Employees other than BoD and KMP Workers	1280	22.14	139	22.83
Workers	1138	12.90	106	10.25

Notes:

*1) *BoD includes 4 wholetime directors (including CMD) and one CMD whose term ended during the year and excludes Independent Directors and Govt. Nominee Directors.*

*2) **KMP includes 4 wholetime directors (including CMD) and one CMD whose term ended during the year & also the Company Secretary*

*3) *** Includes remuneration payable to One (1) CMD whose term ended during the year*

4) Remuneration of BOD & KMP includes Actuarial provision & Medical expenses incurred for the year.

5) PRP / Bonus included in the year of payment & shown as part of remuneration.

6) Employees Other than BOD & KMP are all Officers.

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

	FY 2025-26 (Current Financial Year)	**FY 2024-25 (Previous Financial Year)**
Gross wages paid to females as % of total wages	8.59%	8.00%

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. RCF has an internal committee in place

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues.**[67]

Yes, RCF has a structured Grievance Redressal policy to resolve the grievances of employees including grievances pertaining to human rights. The procedure starts with a complaint by the aggrieved employee in grievance monitoring system Portal. RCF also ensures compliance with various provisions under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. To inculcate appropriate workplace behaviour and promote gender sensitization, Corporation has mandated all its executive employees to undergo awareness sessions through online courses and workshops conducted on the subject. Internal Complaint Committees (ICC) of the Corporation have been reconstituted and detailed guidelines on procedures relating to the functioning of the ICC have been circulated.

6. **Number of Complaints on the following made by employees and workers:**[68]

	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	-	-	-	1	-	-
Discrimination at workplace	-	-	-	-	-	-
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:**

Particulars	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Female employee /workers*	247	238

[67] GRI 2-25
[68] GRI 406-1, GRI 2-25

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Complaints on POSH as a % of female employees / workers	0.00	0.42
Complaints on POSH upheld	0	1

** Permanent Female employees included both officers and workers*

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.[69]

RCF has a Whistle-Blower Policy wherein the permanent management and non-management employees can report to the management, concerns about unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. The objective of this policy is to build and strengthen a culture of transparency and trust in the organization and to provide employees –officers and workmen with a framework / procedure for responsible and secure reporting of improper activities (whistle blowing) and to protect employees wishing to raise a concern about improper activity / serious irregularities within the Company. The policy provides that the confidentiality of those reporting violations shall be maintained and they shall not be subjected to any discriminatory practice. The Whistle-Blower policy is hosted on the website of the Company. RCF also ensures compliance with various provisions under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. To inculcate appropriate workplace behaviour and promote gender sensitization, the Company has mandated all its executive employees to undergo awareness sessions through online courses and workshops conducted on the subject. Internal Complaint Committees (ICC) of the Corporation have been reconstituted and detailed guidelines on procedures relating to the functioning of the ICC have been circulated.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)[70]

Yes, human rights requirements are included in business agreements and contracts. Service contracts contain clauses that address human rights requirements, such as the prohibition of child labour and the assurance of minimum wages.

10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100

[69] GRI 2-25
[70] GRI 2-23

Particulars	% of your plants and offices that were assessed (by entity)
Discrimination at workplace	100
Wages	100
Others – please specify	Not applicable

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.[71]

The Company is committed to full compliance with labour laws and upholding the highest human rights standards, aiming for zero violations. A defined Grievance Redressal Procedure enables employees to raise concerns freely, with all grievances addressed within stipulated timelines. Additionally, Internal Committees under the Sexual Harassment of Women at Workplace Act, 2013, are established at all Units, Regional Offices, and Head Office.

[71] GRI 3-3

Leadership Indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.** [72]

   The Grievance Redressal Committee is in place and guidelines are updated from time to time to address any uncovered aspect arising out of human rights grievances.

2. **Details of the scope and coverage of any Human rights due-diligence conducted.** [73]

   All locations strive to maintain 100% compliance of statutory provisions. Reporting of compliance is also done to the concerned government offices as per the statute, before the due date. Due diligence for this compliance is ensured through periodic internal inspections.

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?**[74]
   Yes, all our offices are accessible to differently-abled visitors in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016.

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	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others please specify	Nil

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

   Not Applicable

[72] GRI 2- 25, GRI 3-3
[73] GRI 3-3
[74] GRI 405

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

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**[75]

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous FinancialYear)**
From renewable sources		
Total electricity consumption (A) (in Giga Joules)	59,709	56,820
Total fuel consumption (B) (in Giga Joules)	-	-
Energy consumption through other sources (C) (in Giga Joules)	-	-
Total energy consumption (A+B+C) (in Giga Joules)	**59,709**	**56,820**
From non-renewable sources		
Total electricity consumption (D)	46,32,427	44,23,935
Total fuel consumption (E)	2,90,12,121	2,90,55,493
Energy consumption through other sources (F)		-
Total energy consumption from non-renewable sources (D+E+F) (in Giga Joules)	3,36,44,548	**3,34,79,428**
Total energy consumed (A+B+C+D+E+F)	**3,37,04,257**	**3,35,36,248**
Energy intensity per rupee of turnover *(Giga Joules/ INR)*	0.000182381	0.000198045
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	0.003709623	0.004091612
Energy intensity in terms of physical output (Energy Consumed /MT)	6.6107489	6.6594^

[75] GRI 302-1, GRI 302-3

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an externalagency? (Y/N) If yes, name of the external agency- No

**While computation of PPP, conversion factor of 20.34 against USD has been considered based on IMF data for the year 2026.*

^Last year numbers have been restated.

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.**[76]

   RCF continues to promote & prioritize effective energy utilisation and conservation. RCF's two fertilizer productions unit are identified as Designated Consumer (DC)s under PAT cycle. Under PAT cycle, RCF achieved the targets in two out of two fertilizer production unit and were issued energy certificates. During the year, RCF has implemented energy saving projects at a cost of Rs.3.55 crore.

3. **Provide details of the following disclosures related to water**[77]**, in the following format:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water (BMC Water for Trombay Unit and water supplied by Maharashtra Industrial Development Corporation (MIDC) for Thal Unit)	1,49,66,270	1,50,75,495
(iv) Seawater / desalinated water	NA	NA
(v) Others -Water Produced in in-house two no. of Sewage Treatment Plants (STPs). Part of the Water generated in STPs is shared with M/s Bharat Petroleum Corporation Limited (BPCL)	84,74,482	79,82,599
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	2,34,40,752	2,30,58,094
Total volume of water consumption	**2,05,83,286**	**2,07,77,785**

[76] GRI 3-3
[77] GRI 303-3, GRI 303-5

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous FinancialYear)**
(In kilolitres)		
Water intensity per rupee of turnover *(Water consumed / turnover)*	0.000111	0.000123
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* *(Total water consumption / Revenue from operations adjusted for PPP)*	0.002265	0.002535
Water intensity in terms of physical output (Total Water Consumed / MT)	4.03720	4.12593^

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an externalagency? (Y/N) If yes, name of the external agency- No

**While computation of PPP, conversion factor of 20.34 against USD has been considered based on IMF data for the year 2026.*

^Last year numbers have been restated.

4. Provide the following details related to water discharged:[78]

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous FinancialYear)**
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	NA	NA
- No treatment		
- With treatment – Primary/ Tertiary		
(ii) To Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		

[78] GRI 303-4

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
- No treatment		
- With treatment – Primary Treatment*	26,39,529	36,05,264
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	**26,39,529**	**36,05,264**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an externalagency? (Y/N) If yes, name of the external agency- No

**Effluent is treated in existing Effluent Treatment plant (ETP). ETP ensures that effluent discharged from the factory meets the statutory requirements laid down by the Pollution Control Board.*

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.[79]

RCF is upgrading the existing Effluent Treatment Plant at Thal for treating 10,000 M3/day effluent to ensure the quality of treated effluent not only meeting the statutory norms but for recycling the treated effluent as raw water. Benefit of the project will be better environment management on sustained basis through recycling of treated effluent as a raw water. The project is executed in two phases. 1st phase has been partially commissioned on 19th January 2025 for 7 MLD and currently recycling non Ammoniacal effluent as a raw water on daily basis. Due to less colloidal silica content in recycled raw water, boiler blow down reduced significantly. Pending project work in 1st phase will be completed by the end of third quarter in FY 2026-27. In 2nd phase, balance effluent from 1st phase will be recycled, to achieve maximum recycling of effluent. 2nd Phase first bid was closed due to very high price variation. New tender with revised estimation is under progress.

[79] GRI 303-1

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

Parameter*	Please specify-unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
Nox	MT	144.00	98.00
Sox	MT	103.00	104.00
Total Particulate matter	MT	230.00	206.00
Persistent organic pollutants (POP)	N/A	NA	NA
Volatile organic compounds (VOC)	N/A	NA	NA
Hazardous air pollutants (HAP)	N/A	NA	NA
Others - Carbon monoxide (CO)	N/A	NA	NA

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. Name of the external agency: M/s. Skylab Analytical Laboratory and M/s. Jubillant Pharma

* Considering annual average of ambient air quality at Trombay and Thal Unit. Stack monitoring, Effluent monitoring, Ground Water monitoring, Soil & Sludge monitoring, Ambient Air monitoring and Noise monitoring done by third party agencies.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**[80]

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	35,90,921	37,54,391
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,23,599	73,592
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	Metric tonnes per rupee	0.0000201000	0.0000226058

[80] GRI 305-1; GRI 305-2, GRI 305-4

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
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)		0.0004088346	0.0004670357
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.72857	0.76014^

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.*While computation of PPP, conversion factor of 20.34 against USD has been considered based on IMF data for the year 2026.*

^Last year numbers have been restated.

8. **Does the entity have any project related to reducing Green House Gas emission? If yes,then provide details**.[81]
   - i) **Gas Turbine Generator (GTG):** Heat Recovery Steam Generator (HRSG) Projects at Trombay and Thal Units: The Company has commissioned Gas Turbine Generators (GTGs) integrated with Heat Recovery Steam Generators (HRSGs) at both the Trombay and Thal Units. The cogeneration system enables simultaneous generation of electricity and steam, resulting in significantly higher overall energy efficiency compared to conventional captive power generation systems. The project has led to an estimated 28% reduction in CO_2 emissions, while also improving fuel utilization and reducing the carbon intensity of operations.
   - ii) **Trombay Ammonia-V Plant Revamp (KBR Technology):** The Company implemented the Ammonia-V Plant Revamp at the Trombay Unit based on KBR technology as part of its energy efficiency improvement programme. The revamp is expected to reduce the plant's specific energy consumption by approximately 0.25 Gcal per metric tonne of ammonia, thereby enhancing operational efficiency and contributing to lower greenhouse gas emissions from ammonia production.
   - iii) **Briquette Fired Boiler in Chemical Group of Plants (CGP) at RCF Thal:** RCF set up Briquette Fired Boiler at RCF Thal. The low-cost steam shall help in reducing the variable cost of chemicals. Briquette (Bio-Mass) or ‘White Coal’ is made-up from agriculture and forest natural waste. It can be efficiently used to replace fossil fuel. Use of Briquettes for steam generation will reduce the Green House Gas (GHG)

[81] GRI 305-5

emissions.

iv) **Operation of STP:** RCF is operating two Sewage Treatment Plants (STP) at Trombay unit. Both plants put together has a capacity to treat of about 45.50 MLD (Million Litres per Day) of Municipal sewage and produce about 30 MLD of treated water for industrial use. During the year 2025-26, about 8,474 Million litres of treated water was generated at both STP plants.

v) **Solar Power Plant:** As part of achieving ecologically sustainable growth, RCF has forayed into solar power generation. RCF has set up rooftop as well as ground mounted Solar power generation facilities at Thal and Trombay Unit with an aggregate capacity of 5.21 MWp. The power generated is used for captive consumption, thereby reducing your Company's power import to the equivalent extent. During the year 2025-26, 5014 MWh of solar power was generated.

9. Provide details related to waste management by the entity, in the following format:[82]

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
Total Waste generated (in metric tonnes)		
Plastic waste ***(A)***	12,957.87	13,291.02
E-waste ***(B)***	35.16	30.39
Bio-medical waste ***(C)***	1.75	1.93^
Construction and demolition waste ***(D)***	486	275^
Battery waste ***(E)***	7.18	17.65
Radioactive waste ***(F)***	-	-
Other Hazardous waste. ***(G)***	4760.99	1,469.01
Other non-hazardous waste generated ***(H).*** *Please specify, if any.*	-	-
Total (A+B + C + D + E + F + G + H)	18,248.95	15,085^
Waste intensity per rupee of turnover *(Total waste generated /Revenue from operations)*	0.000000099	0.000000089^
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* *(Total waste generated /Revenue from operations adjusted for PPP)*	0.00000201	0.00000184^

[82] GRI 306-3, GRI 306-5

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
Waste intensity in terms of physical output (Total Waste / MT)	0.0035793	0.0029955^
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	9604.90	5,268^
(ii) Re-used	0.00	0^
(iii) Other recovery operations	0.00	0^
Total	**9604.90**	**5268^**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	-
(ii) Landfilling	18.35	4.95
(iii) Other disposal operations	8213.64	9541.72
Total	**8231.99**	**9546.67**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an externalagency? (Y/N) If yes, name of the external agency- No

**While computation of PPP, conversion factor of 20.34 against USD has been considered based on IMF data for the year 2026.*
^Last year numbers have been restated. The waste in stock as ETP sludge and sulphur sludge was 412 MT as of FY 2025–26, compared to 270.61 MT as of FY 2024–25.

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.[83]

3R strategy (Reduce, Reuse and Recycle) is employed in the different processes for effective implementation of waste management system at RCF. In the course of Fertilizer and Chemical manufacturing, the wastes generated from process and from other activities are taken care with proper planning for storage, recycle and disposal.
Extensive work is being done in RCF for management of waste through improvement plans for reduction in waste generation, selection of suitable raw material for minimizing waste, waste recycling and its sale as a valuable product for the end users.

[83] GRI 306-2; GRI 3-3

At Trombay unit, the sludge generated from ETP contains certain amount of phosphates. It is recycled for manufacture of complex fertilizer - Suphala (NPK15:15:15) as a source of P2O5. Sulphur sludge generated in Sulphuric Acid plant is recycled to complex fertilizer plant Suphala (15:15:15) as a source of “S” in the form of secondary nutrient. Also, recycling of off grade/spoiled Suphala from Silo is undertaken to convert it into saleable product.

At both units of RCF, 100% of swept urea generated in Urea Bagging plants, collected from floor & equipment cleaning, is recycled back in Urea manufacturing.

Used catalyst, spent oil, and resin are disposed off to authorized pre-processors. As per Hazardous Waste rules, authorization has been taken for storage and disposal. Further Hazardous Waste storage has been clearly marked and all the storage of Hazardous Waste (till disposal) is done as per HW rules. Total monitoring of HW material is carried out and the same is disposed of as per timelines for disposal of such waste. Proper record is kept and same is shared with statutory authorities. Bio-medical waste and E-waste is disposed-off as per Bio-medical waste / e-waste management rules or through authorized external agencies. For plastic waste, RCF is registered as Brand Owner and meeting its extended producer responsibility.

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:[84]

Sr.no.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?(Y/N) If no, the reasons thereof and corrective action taken, if any.
Nil			

[84] GRI 304-1

12. **Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**[85]

Name and brief details ofproject	EIA NotificationNo.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
Nil					

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:**[86]

Sr. 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
Yes, both units of RCF are compliant with the applicable law/regulations/guidelines.				

[85] GRI 413-1
[86] GRI 2-27

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**
   Name of the area for each facility / plant located in areas of water stress, provide the following information:
   i) Name of the area: Not applicable
   ii) Nature of operations: Not applicable
   iii) Water withdrawal, consumption and discharge in the following format:

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous FinancialYear)**
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (In kilolitres)		
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 – Primary/ Tertiary		
(ii) Into Groundwater		
- No treatment		

- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – Primary 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.

Not Applicable

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous FinancialYear)
Total Scope 3 emissions (Break-up of the GHG into **CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3**, if available**)**	Metric tonnes of CO2 equivalent	Not Applicable	Not Applicable
Total Scope 3 emissions per rupee of turnover		Not Applicable	Not Applicable
Total Scope 3 emission intensity (optional) the relevant metric may be selected by the entity		Not Applicable	Not Applicable

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.**[87]
Not Applicable

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:**[88]

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-withsummary)	Outcome of initiative
1	**Solar Power Generation facilities**	As part of achieving ecologically sustainable growth, Your Company has forayed into solar power generation. Your Company has set up rooftop as well as ground mounted Solar power generation facilities at Thal and Trombay Unit with an aggregate capacity of 5.21 MWp. The power generated is used for captive consumption, thereby reducing your Company's power import to the equivalent extent.	The green power generated by solar plants replaces the conventional power generated through burning of fossil fuels leading to reduction in overall Greenhouse gas emissions. During the year 2025-26, 5,014 MWh of solar power was generated.
2	**Sewage Treatment Plants (STPs)**	RCF is operating Two Sewage Treatment Plants (STPs) at Trombay Unit each plant having capacity to treat around 22.75 Million Litres per Day (MLD) of sewage received from Municipal Corporation of Greater Mumbai (MCGM) which otherwise would have been drained into the sea after preliminary treatment. The plant serves as a dual purpose, it not only solves the issue of treatment and disposal of sewage, but also relieves MCGM from the obligation of supply of 30 MLD of industrial water and making equivalent amount of water available for the local community.	Treating 45.5 MLD of sewage to generate 30 MLD treated water, helps in conserving important natural resource i.e. Water thereby reducing waste water. During the year 2025-26, about 8,474 Million litres of treated water was generated at both STP plants.

[87] GRI 304-2
[88] GRI 3-3

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-withsummary)	Outcome of initiative
3	**Nano Urea Fertilizer Plant**	The Company has set up a new Nano Urea Fertilizer Plant at its Trombay Unit with a production capacity of **75 KL per day**, equivalent to **1.5 lakh bottles per day** of **500 ml** Nano Urea.	Resources utilisation for production of the conventional urea and Fuel requirement for transportation shall be reduced. During the year, the Company has produced 80.5 KL Nano Urea.

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

   As per guidelines of Directorate of Industrial Safety and Health, RCF has established Disaster Management Plan for management of on-site and off-site hazards at both Units of RCF. RCF identifies and assesses potential environment risks in existing plants & upcoming projects by conducting PSM audit, ISO audit, HSE index audit.

   Disaster Prevention Measures:

   The following activities are carried out for disaster prevention:

- Periodical Safety Audit / OHSAS Audits.
- Performance and condition monitoring.
- Predictive and Preventive maintenance programs.
- GAP analysis for the entire complex.
- Process Safety Management system is adopted to ensure safety.
- Periodic mock drills,
- Fire and safety measures,
- Incident reporting mechanisms,
- Business recovery plans
- Emergency response procedures

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.**

   Not Applicable

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

   Not Applicable

8. **How many green credit have been generated or procured:**

   a) By the listed entity**:** Nil
   b) By the top ten (in terms of value of purchase and sale, respectively) value chain partners**:** Nil

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

Essential Indicators

1. **a. Number of affiliations with trade and industry chambers/ associations.**[89]
   Four (4)

   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.[90]

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industrychambers/ associations (State/National)
1	The Fertilizers Association of India	National
2	National Safety Council	National
3	Indian Chemical Council	National
4	International Fertilizer Association	International

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**[91]

Name of authority	Brief of the case	Corrective action taken
No adverse orders have been passed by the regulatory authorities related to anti-competitive conduct.		

[89] GRI 2-28
[90] GRI 2-28
[91] GRI 3-3

Leadership Indicators

1. Details of public policy positions advocated by the entity:[92]

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Safe use of Fertilizers by Farmers	Through Industry bodies	No	As needed	-
2	Wastage Sewage Treatment	Through Industry bodies	No		-
3	Use of drone in agriculture	Through Industry bodies	No		-
4	Advocacy for reasonable statutory and regulatory enactments that affect the Company.	Usually through industry-related trade associations to which the Company belongs.	No		-

[92] GRI 2-28, GRI 415

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.[93]**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:[94]**

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	Amounts paid to PAFs in the FY (In INR)
Nil						

3. **Describe the mechanisms to receive and redress grievances of the community.[95]**

The Company has an effective Grievance Redressal System. Any citizen having complaints in respect of the production or services rendered may directly approach the Company at convenient locations in the Area offices/Administration buildings at Trombay and Thal. Citizens can record their grievances in respect of matter like failure of the quality, prices, conduct of its officers and employees. For the public grievances, the company has initiated “Online Grievance Registration system” on the company’s Website.
Any aggrieved citizen can approach the Company and address his/her Grievances to the Nodal Officer of the Company, who acts as Coordinating Officer for Redressal of the grievances. The name and address of the Nodal Officer are provided on RCF Corporate Website.

---

[93] GRI 413-1
[94] GRI 413-1, GRI 413-2
[95] GRI 2-25

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**[96]

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	40.37%	55.03%
Sourced directly from within the district and neighbouring districts	62.16%	68.34%*

** Last year figures restated*

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	37.60%	34.89%
Semi-Urban	0.23%	0.19%
Urban	2.65%	2.04%
Metropolitan	59.52%	62.88%

(Place categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Note:

1) *Prepared as per place of posting of Manpower as on 31.03.2026.*
2) *Employees posted at Thal (District Alibag) has been shown as posted in Rural area as per census of Thal.*

[96] GRI 204-1

Leadership Indicators

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):**

Details of negative social impact identified	Corrective action taken
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	Amount spent (Rs in lakh)
1	Maharashtra	Osmanabad	22.70
2	Maharashtra	Gadchiroli	10.00
3	Jharkhand	Dumka	90.96

3. **(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**[97]

   - Yes, the Company has preferential procurement policy in line with the Government of India's guideline. Preference is given to local suppliers, Micro & Small Enterprises (MSEs), MSEs owned by SC/ST individuals and women in accordance with current government and company policies. Under the Public Procurement Policy 2012 (PPP-2012) and the Purchase Preference linked to Local Content policy (PP-LC 2020), MSEs and Class I Local Suppliers receive purchase preference. Certain items are exclusively reserved for procurement from MSE vendors. When sufficient local content and capacity exist in India, only Class I local suppliers are permitted to participate in the bidding process. Wherever possible, pre-qualification criteria are relaxed for startups and for Micro & Small Enterprises.

   (b) **From which marginalized /vulnerable groups do you procure?**[98]
   - Micro & Small Enterprises (MSE), and Startups lead by women SC/ST etc.

   (c**) What percentage of total procurement (by value) does it constitute?**
   - 40.37% of the total procurement was contributed by MSE group.

[97] GRI 204-1, GRI 3-3
[98] GRI 3-3

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:**

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared(Yes / No)	Basis of calculating benefit share
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**

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

6. **Details of beneficiaries of CSR Projects[99]:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promotion of Healthcare	59,097	100%
2	Environmental Sustainability	3,055	
3	Promotion of Education	3,124	
4	Rural Development	3,200	
5	Animal Welfare	2,500	
6	Skill Development	25	
7	Promotion of Sports	704	
8	Promoting gender equality, empowering women	2,500	
	Total	**74,205**	

[99] GRI 413 -1

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

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.[100]

The Company has developed multiple mechanisms for customer's feedback, suggestions, or complaints about any product or services such as:

i. Online web-based marketing grievance monitoring system has been developed https://mgms.rcfltd.com/

ii. Toll free Call Centre number: RCF Kisan Care Toll Free service 1800-22-3044 was operated for imparting Agricultural information to the farming community.

iii. Social media: Information has been shared through social media (WhatsApp, Facebook, Twitter, Instagram and You Tube) with handle @rcfkisanmanch.

iv. During the year 2025-26, RCF has undertaken refurbishment of 4057 Pradhan Mantri Kisan Samrudhi Kendra (PMKSK) on pan-India Basis, as per instructions of Department of Fertilizers (DoF). Total 12,936 PMKSKs have been established by RCF Ltd. These PMKSK are unique initiative to support the farmers as a one stop solution for all agricultural needs of farmers. During the year, 221 Field Demonstrations, 134 Soil Testing Days, 568 Farmers' Meetings, 14 Krishi Melas, 14 Veterinary Camp/Rural Sports, 16 Exhibitions (at National, State and District-level), etc. were organized for the benefit of the farmers.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:[101]

Particulars	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	100%

[100] GRI 2-25
[101] GRI 417-1

3. Number of consumer complaints in respect of the following[102]:

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other i.e. Customers	-	-	-	-	-	-

4. Details of instances of product recalls on account of safety issues:[103]

	Number	Reasons for recall
Voluntary recalls	0	N.A.
Forced recalls	0	N.A.

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.[104]

Yes, RCF has implemented Information security management system and is certified for ISO 27001:2013.
https://www.rcfltd.com/public/storage/cmspages/cmspdfFile/F1671539569-Information%20Security%20Policy%20Dec2021.pdf

[102] GRI 418 -1
[103] GRI 416-2
[104] GRI 2-23

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.[105]**

   There were no complaints received w.r.t. cyber security and data privacy during the reporting year.

7. **Provide the following information relating to data breaches[106]:**

   a) **Number of instances of data breaches**
   Nil, there were no instances of reportable data breaches in the current financial year.

   b) **Percentage of data breaches involving personally identifiable information of customers**
   Nil, there were no instances of reportable data breaches involving personally identifiable information of customers.

   c) **Impact, if any, of the data breaches**
   Not applicable as there were no reportable data breaches for the year.

---

[105] GRI 3-3
[106] GRI 418 -1

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**[107]
   - For general purpose
     Web link: https://www.rcfltd.com/
     Information can be obtained from the RCF's toll free number 1800-22-3044 for farmers
     RCF operates customer care service 022 25523044 for farmers

     For Specific Products:
     Fertilizers - https://www.rcfltd.com/product-fertilizer/fertilizer-1
     Industrial Products - https://www.rcfltd.com/product-media/ipd-1

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**[108]

RCF has undertaken several agriculture extension activities so as to educate the farmers on efficient use of agro-inputs and provided know-how on improved and scientific methods of cultivation contributing to increase in their farm yield. Some of the services so undertaken during the year are as under:

i. **Soil Sample Analysis:** 30,892 number of NPK and 6052 number of Micro-nutrient analysis have been done and Soil Health Cards distributed.
ii. **Farmer Training Centres** are operational at Thal and Nagpur for imparting residential training to farmers. A total of 18 programs were undertaken benefitting 450 farmers during the year.
iii. **RCF Kisan Care Toll Free service 1800-22-3044** was operated for imparting Agricultural information to the farming community. 971 queries were addressed via this service.
iv. **RCF Customer Care No. 022 25523044** is operational for guiding & resolving queries regarding RCF Products. 99 queries were addressed via this number.
v. **RCF Sheti Patrika: 7.20 lakh** copies of RCF Sheti Patrika (Marathi edition) covering the relevant subjects pertaining to Agriculture and allied fields were printed (60,000 per month) & distributed to farmers.
vi. e-magazine of **RCF Sheti Patika** (Hindi edition) is published quarterly. 4 editions were published in FY 2025-26
vii. **Social Media:** Information regarding all the agriculture extension activities carried out by RCF Ltd is shared through social media (WhatsApp, Facebook, X, Instagram and YouTube) with handle @rcfkisanmanch. More than 560 posts were shared via these platforms.
viii. **Agricultural Extension Services:** 221 Field Demonstrations, 134 Soil Testing Days, 568 Farmers' Meetings, 14 Krishi Melas, 14 Veterinary Camp/Rural Sports, 16 Exhibitions (at National, State and District-level), etc. were organized for the benefit of the farmers.

---

[107] GRI 2-6
[108] GRI 3-3

ix. **Adoption of Villages for Promotion of City Compost/ Biofertilizer/ FOM / PDM / PROM / Nano Urea, etc:** 10 villages from Maharashtra & Karnataka were selected for promotion of City Compost/ Biofertilizer/ PDM/PROM/Nano Urea, etc.

x. **Promotion of PROM, PDM, FOM, LFOM & other Organic Fertilizer under PM-PRANAM Scheme:** RCF has conducted 159 promotional activities like farmers training sessions, demonstrations etc to create awareness & educate farmers regarding benefits & usage of PROM, PDM, FOM, LFOM & other Organic Fertilizers. 215 Farmers Training and Awareness sessions have been conducted at Granpanchayat-level as per guidelines of Department of Fertilizers (DoF). In these training sessions, farmers are guided by Subject Matter Specialists and expert faculties such as Professors from Agriculture Universities, Scientists from Agriculture Research Institutes and Scientific Officers working at KVKs etc.

xi. During the year 2025-26, RCF has undertaken **refurbishment of 4057 Pradhan Mantri Kisan Samrudhi Kendra (PMKSK)** on pan-India Basis, as per instructions of Department of Fertilizers (DoF). Total 12,936 PMKSKs have been established by RCF Ltd. These PMKSK are unique initiative to support the farmers as a one stop solution for all agricultural needs of farmers.

xii. **NaMo Drone Didi (NDD) scheme:** RCF Ltd has handed over 67 Agri-Drones to women entrepreneurs associated with womens` Self-Help Groups from rural areas in the states of Maharashtra, Karnataka, Andhra Pradesh, Telangana and Uttar Pradesh and trained them as Remote Drone Pilots. As per current status, the Drone Didis of RCF Ltd have collectively earned more than 10.62 lakhs INR and have successfully conducted spraying activities on more than 2,200 acres of crops.

xiii. **Drone Hubs:** Selected PMKSKs situated nearest to Drone Didis have been converted into Drone Hubs to support Drone Didis and to provide one-stop-shop for all Drone-related queries and requirements. 30 Drone Hubs were developed in Maharashtra, Karnataka, Andhra Pradesh, Telangana & Uttar Pradesh. These Drone Hubs are functioning smoothly.

xiv. RCF is sponsoring broadcasting of audio episodes regarding agriculture-related topics via **5 Community Radio Stations** in Ahilyanagar, Amravati, Nandurbar, Pune and Washim districts of Maharashtra state since Dec-2023 for the purpose of information dissemination, education and communication. By means of Community Radio Programs, Department of Fertilizers intends to create awareness about various programs and scheme of Department of Fertilizers viz. PM- PRANAM, balanced use of fertilizers, integrated nutrient management etc, amongst the farming community. So far, viz since Dec 2023 to March 2026, more than **1380 Community Radio programs** (audio episodes) have been broadcast. Out of these, 480 programs have been broadcast in FY 2025-26.

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

The Company has a well-established contact mechanism for disseminating information on product availability or disruptions. This includes using email, toll free number, customer care number, social media, SMS, and notices at physical locations to notify end-users.

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)[109]

Yes,
RCF adheres to govt. guidelines by providing legally mandated product information in accordance with metrology regulations. Beyond the required statutory information, RCF also offers detailed guidance on crop-specific dosages, precautions, compatibility, and safety measures to support farmers.
It also conducts various periodical meetings with the consumers i.e. farmers to have the comprehensive feedback of the products and take the steps for continuous improvement in quantity and services.

[109] GRI 417 -1

Annexure – ESG Materiality Assessment FY 2025-26

Setting the ESG priorities:

ESG Material Assessment identifies key Environment, Social and Governance (ESG) factors that could impact business and stakeholders. RCF has considered a double materiality assessment, under which ESG factor is evaluated based on importance to the organization and its expected influence on business success, as well as the significance of the issue to stakeholders and their likely impact on business success based on the organization's efforts (or lack thereof) on this issue.

RCF has performed its First ESG Materiality Assessment in FY2024-25 and has identified 14 material topics which are important to the business and stakeholders.

The Materiality Assessment has been done by factoring global ESG standards and framework including GRI, SASB and MSCI and BRSR, benchmarking against peer materiality matrix across the chemical and fertilizer sector and inputs from extant government regulations.

All the ESG materiality topics identified after inputs from above sources were shared to key stakeholders through an online survey for determining importance to stakeholders. The stakeholder group for the survey consisted of employees (management and non-management), customers, dealers & distributors, and domestic and international suppliers and contractors.

The material topics important to the business were identified by means of engagement through senior management of RCF, peer analysis and inputs from methodology used by ESG Rating Agencies.

The highest material topics so identified have been specified as risk or opportunity and RCF is envisaging actions to mitigate the risk and leverage on the opportunities identified.

ESG Materiality Matrix: