



RENAISSANCE GLOBAL LIMITED

CIN.: L36911MH1989PLC054498

REGD. OFFICE / UNIT I : PLOT NO. 36A & 37, SEEPZ, ANDHERI (E), MUMBAI 400 096.

TEL. : 022-4055 1200 | FAX : 022-2829 2146 | WEB: www.renaissanceglobal.com

Ref. No.: RGL/S&L/2026/129

August 27, 2026

BSE Limited Listing Department Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400 001 Scrip code: 532923	National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: RGL
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Sub: Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26.

Dear Sir/Madam,

Pursuant to Regulations 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith PDF file of separate section of Business Responsibility and Sustainability Report (BRSR) of the Company for FY 2025-26.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For **Renaissance Global Limited**

Vishal

Ashokrao

Dhokar

Digitally signed by
Vishal Ashokrao
Dhokar
Date: 2026.08.27
20:37:27 +05'30'

CS Vishal Dhokar

Company Secretary & Compliance Officer

Encl: as above

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	L36911MH1989PLC054498						
2.	Name of the Listed Entity	Renaissance Global Limited						
3.	Year of incorporation	1989						
4.	Registered office address	Plot No. 36A & 37 SEEPZ MIDC Marol, Andheri (E), Mumbai – 400 096						
5.	Corporate address	Plot No. 36A & 37 SEEPZ MIDC Marol, Andheri (E), Mumbai – 400 096						
6.	E-mail	investors@renaissanceglobal.com						
7.	Telephone	022 - 4055 1200						
8.	Website	www.renaissanceglobal.com						
8.	Financial year for which reporting is being done	Previous Financial Year: 1 st April, 2024 – 31 st March, 2025 Current Financial Year: 1 st April, 2025 – 31 st March, 2026						
10.	Name of the Stock Exchange(s) where shares are listed	<table><tr><th>Name of the Exchange</th><th>Stock Code</th></tr><tr><td>National Stock Exchange of India Ltd.</td><td>RGL</td></tr><tr><td>BSE Ltd.</td><td>532923</td></tr></table>	Name of the Exchange	Stock Code	National Stock Exchange of India Ltd.	RGL	BSE Ltd.	532923
Name of the Exchange	Stock Code							
National Stock Exchange of India Ltd.	RGL							
BSE Ltd.	532923							
11.	Paid-up Capital	₹ 21,46,50,942						
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Jagdish Bhanderi Designation: Manager Ph.:- 022 – 4055 1200 Email Id.: jagdish.bhanderi@renaissanceglobal.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)	All disclosures in this report are presented on a standalone basis and reflect the performance of RGL only. The data Presented for previous years has been rationalized, wherever necessary, to improve consistency and comparability across reporting period.						
14.	Name of assessment or assurance provider ¹	Not applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 th March, 2025.						
15.	Type of assessment or assurance obtained ²	Not applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 th March, 2025.						

- Business Responsibility and Sustainability Report (BRSR) has been prepared by Renaissance Global Limited (or 'the Company') following the format laid down in Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The report includes disclosures for the financial year 2025-26 and covers all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), covering the Company's activities.
- The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March, 2025.
- The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March, 2025.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

**II. Products/services****16. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing of Jewellery	Jewellery making services; Manufacturing of Gold and Diamond studded jewellery.	100.00

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Manufacture of jewellery and related articles.	3211*	100.00

*As per National Industrial Classification (NIC) 2025.

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

Location	Number of plants	Number of offices	Total
National	7*	2	9
International	0	0	0

*On 25th April, 2026, the Company decided to shut down its manufacturing unit and discontinue operations at Bhavnagar, Gujarat. The number of offices includes RGL's registered office. While the Facility remains under Renaissance Global Limited's ownership, it is Currently non operational..

19. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States)	1
International (No. of countries)	12

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

Exports contributed 82% of the Company's total turnover during the reporting period, reflecting its strong presence in international markets.

c. A brief on types of customers:

RGL operates across a broad customer network, serving department stores, independent designers, mall-based jewellery retailers, television and online retailers, as well as wholesalers. The Company's continued focus on customer engagement and long-term business relationships has enabled it to build a strong foothold across diverse retail segment channels.

**IV. Employees****20. Details as at the end of Financial Year: -****a. Employees and workers (including differently abled):**

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	265	169	63.77	96	36.23
2.	Other than Permanent (E)	400	291	72.75	109	27.25
3.	Total employees (D + E)	665	460	69.17	205	30.83
WORKERS						
4.	Permanent (F)	72	65	90.28	7	9.72
5.	Other than Permanent (G)	749	598	79.84	151	20.16
6.	Total workers (F + G)	821	663	80.76	158	19.24

Due to the operational shutdown at Bhavnagar Plant, the employees and workers count has reduced in comparison with FY 24-25.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<u>DIFFERENTLY ABLED EMPLOYEES</u>						
1.	Permanent (D)	0	0	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	0	0	0.00	0	0.00
<u>DIFFERENTLY ABLED WORKERS</u>						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	1	1	100.00	0	0.00
6.	Total differently abled workers (F + G)	1	1	100.00	0	0.00

20. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	No. (A)	No. (B)	% (B / A)
Board of Directors	8	1	12.50
Key Management Personnel	3	0	0.00

The Managing Director is included under both the Board of Directors (BoD) and the Key Managerial Personnel (KMP). The KMP comprises the Managing Director, the Chief Financial Officer (CFO) and the Company Secretary.

21. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	34.58	35.90	35.06	29.19	45.16	37.18	14.06	13.85	14.02
Permanent Workers	0.00	0.00	0.00	13.23	5.71	9.47	17.61	4.69	6.35

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Verigold Jewellery (UK) Limited	Subsidiary	100.00	No
2.	Renaissance Jewellery New York Inc.	Subsidiary	44.44	No
3.	RD2C Ventures Inc. (Erstwhile Renaissance D2C Ventures) (Subsidiary of Verigold Jewellery FZCO)	Subsidiary	100.00	No
4.	Verigold Jewellery FZCO (Erstwhile Verigold Jewellery DMCC)	Subsidiary	100.00	No
5.	Renaissance Retail Limited (India)	Subsidiary	100.00	No
6.	Verigold Jewellery India Private Limited	Subsidiary	97.00	No
7.	Renaissance FMI Inc. (Subsidiary of Renaissance D2C Ventures Inc, USA)	Subsidiary	19.00	No
8.	Verigold Jewellery LLC Dubai (Subsidiary of Verigold Jewellery FZCO)	Subsidiary	0.00	No
9.	Jay Gems Inc USA (Subsidiary of Renaissance Jewellery New York INC)	Subsidiary	0.00	No
10.	Renaissance Jewellery Middle East FZCO* (Subsidiary of Verigold Jewellery FZCO)	Subsidiary	0.00	No
11.	Jean Dousset Jewellery LLC** (Subsidiary of RD2C Ventures Inc.)	Subsidiary	0.00	No

Renaissance Jewellery Middle East FZCO (Subsidiary of Verigold Jewellery FZCO) was incorporated with effect from August 18, 2025.

**Jean Dousset Jewellery LLC (Subsidiary of RD2C Ventures Inc.) was incorporated with effect from January 27, 2025.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

**VI. CSR Details****24. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: Yes**(ii) **Turnover (in ₹)** – 138.75 Crores(iii) **Net worth (in ₹)** – 66.08 Crores**VII. Transparency and Disclosures Compliances****25. Complaints/Grievance on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
 Communities	Yes, the Company engages with communities through its CSR initiatives based on identified need based approach. While the Company does not currently have a dedicated mechanism for addressing community specific grievances, concerns may be raised through the Company's grievance redressal at: https://renaissanceglobal.com/vigil-mechanism/ . Local communities and NGOs, can raise their concerns via email, including through the Company's official site at: info@renaissanceglobal.com . The administrative team reviews these submissions and either handles them directly or routes them to the relevant department for appropriate and timely resolution.	0	0	NIL	0	0	NIL
 Investors (other than shareholders)	Yes, the Company recognizes the importance of stakeholder responsiveness. For shareholders, a formal redressal system is in place through SEBI's SCORES platform, accessible at: https://scores.gov.in .	0	0	NIL	0	0	NIL
 Shareholders	Yes, the Company addressed shareholder's complaints through its Registrar and Share Transfer Agent (RTA) in accordance with the grievance redressal mechanism prescribed by the Securities and Exchange Board of India (SEBI).	0	0	NIL	0	0	NIL
 Employees and workers	Yes, the Company has established a grievance redressal mechanism for employees and workers to ensure fair and timely resolution of concerns. Employees and workers may raise grievances through designated channels, including their reporting managers, in accordance with the Company's Code of Business Conduct and Ethics. The Company also provides an anonymous suggestion and complaint box to encourage open communication and reporting without fear of retaliation. These mechanisms promote transparency, accountability and a positive workplace culture. This can be accessed at: https://renaissanceglobal.com/vigil-mechanism/	0	0	NIL	0	0	NIL

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers 	Yes. The Company has established a grievance redressal mechanism for its customers to ensure timely resolution of concerns. Customer complaints are initially addressed by the Marketing or Sales team and where required, are escalated to the India Factory for detailed review and Root Cause Analysis (RCA). For the Direct to Consumer (D2C) segment, a dedicated Customer Support team manages grievances directly, ensuring prompt resolution and enhancing customer satisfaction.	552	14	The factory has been informed of the complaints and is taking the necessary actions to resolve them.	474	18	The Company is actively addressing product-related concerns such as loose stones, surface scratches, and other product related issues. Each case is carefully evaluated, with Root Cause Analysis conducted to determine the underlying factors. Based on these findings, corrective actions are implemented to enhance customer satisfaction and drive continuous improvement in product quality.
Value Chain Partners 	The Company has establish a grievance redressal mechanism for its value chain partners to ensure that their concerns are addressed in a timely and effective manner. Value chain partners may raise grievances directly with the respective department head for appropriate resolution. Additionally, the Company provides an anonymous suggestion box, enabling partners to share concerns or feedback without fear of repercussions. This approach promotes transparency, trust and effective stakeholder engagement across the value chain.	0	0	NIL	0	0	NIL

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

26. Overview of the entity's material responsible business conduct 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 ³

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Handling Hazardous Material/ Waste 	Risk	Improper handling and disposal of hazardous materials and waste poses a significant risk. It can lead to environmental contamination, legal penalties and reputational damage. This directly affects regulatory compliance and our commitment to sustainable practices.	The Company is firmly committed to maintaining the highest standards of occupational health and safety across all operations. It strictly adheres to established protocols for the safe handling of hazardous materials, ensuring full compliance with applicable regulations and minimizing risks to employee health and safety. To further strengthen its approach, the Company continuously engages with suppliers to identify emerging threats and explore safer, more sustainable materials and processes.	Negative. There was no negative financial impact reported by the Company during the financial year 2025–26.
2.	Materials Sourcing & Efficiency 	Risk	Material sourcing and efficiency represent a major risk due to their impact on resource availability, cost volatility and supply chain stability. Unsustainable or unethical sourcing can result in regulatory violations, reputational harm and operational challenges. Inefficient material use also increases waste and the Company's environmental footprint, threatening long-term business viability and stakeholder trust.	The Company is deeply committed to sustainable and responsible practices across its value chain. It actively incorporates recycled materials such as gold and silver into its products to reduce reliance on finite natural resources and lower environmental impact. Renais's manufacturing processes are optimized to maximize resource efficiency, minimize waste and improve overall utilization. All materials are ethically and responsibly sourced. The Company primarily engages with Responsible Jewellery Council (RJC) audited vendors and every supplier undergoes rigorous due diligence, including KYS (Know Your Supplier) verification, to uphold the highest sourcing standards.	Negative. There was no negative financial impact reported by the Company during the financial year 2025–26.
3.	Employee engagement, Safety and wellbeing 	Opportunity	The Company's employees are its most valuable assets. The Company places strong emphasis on employee engagement, safety and wellbeing, recognizing these as key drivers of productivity, innovation and long-term success. This material aspect provides an excellent opportunity to integrate employees' perspectives into core operations while ensuring their satisfaction and safety across every process. It maintains external compliance and operational robustness through periodic Industrial Safety Audits and Operational Safety Audits (OSA). Safety measures extend beyond internal operations to protect equipment, local communities and the surrounding environment in accordance with regulatory guidelines.	This is not applicable	Positive

3. Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at <https://sasb.ifrs.org/> on 20th July, 2026 at 11:10 IST

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Product Quality 	Risk	Compromising on product quality poses serious risks to customer satisfaction and may result in product recalls, liability issues and reputational damage.	The Company places the highest priority on product quality and customer satisfaction. To mitigate risks and maintain the highest standards, it has implemented robust systems including: efficient mechanism for reporting and promptly resolving product complaints. Regular audits by the Quality Check department ensures stringent quality standards throughout the manufacturing process. It conducts thorough product testing and quality assurance to guarantee the safety, reliability and performance of all products before they reach the market.	Negative. There was no negative financial impact reported by the Company during the financial year 2025–26.
5.	Operational Safety 	Risk	The Company's manufacturing operations involve employee interaction with plant machinery and material handling equipment, which inherently carry risk of injury.	The Company adheres to the highest safety standards and operational protocols for handling hazardous materials and equipment. It continuously adopts the latest safety technologies and cutting-edge protocols to create a secure and healthy work environment. It conducts continuous risk assessments across all processes and implements appropriate corrective and preventive measures to mitigate identified risks. The HSE Committee prepares an annual Health, Safety and Environment (HSE) Report covering safety initiatives, their effectiveness and areas requiring further improvement for review by Senior Management. These measures ensure that risks are minimized and employee wellbeing remains a top priority in all operational processes.	Negative. There was no negative financial impact reported by the Company during the financial year 2025–26.
6.	Environmental Impacts in the Supply Chain 	Risk	The Company relies heavily on raw materials such as metals and gemstones, the extraction and processing of which can cause significant environmental impacts including habitat destruction, water pollution and carbon emissions. Any disruption or depletion of these resources can directly affect our sourcing capabilities, supply chain stability and costs. In addition, the use of hazardous chemicals in the manufacturing process can contribute to pollution and environmental degradation, posing potential risks for regulatory non-compliance and reputational damage.	The Company is strongly committed to Environmental, Social and Governance (ESG) standards and responsible product development to promote sustainable growth. It carefully screens, monitors and engages with suppliers to assess and mitigate environmental impacts. The Company continuously collaborates with suppliers to identify emerging threats and explore better alternatives. It closely tracks key environmental indicators such as emissions, water consumption and waste generation, while proactively implementing strategies to reduce its footprint. RGL also remains vigilant in monitoring regulations, incidents and industry developments to ensure full compliance and adaptability to evolving sustainability standards.	Negative. There was no negative financial impact reported by the Company during the financial year 2025–26.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Legal and Regulatory changes 	Risk	Legal and regulatory changes across the regions where the Company operates can significantly impact operations and financial performance. Such changes may lead to higher costs, increased taxation, operational restrictions or even bans on certain activities. It is crucial for the Company to continuously monitor and adapt to evolving regulatory environments to mitigate any potential negative impacts on its business operations and financial outcomes.	The Company manages regulatory risks through a strong governance framework based on a philosophy of 'zero tolerance to non-compliance.' It continuously monitors legal and regulatory developments, conducts regular assessments and maintains robust compliance management systems. Senior management and the Board ensure adherence to all applicable laws. Internal controls are in place to safeguard integrity and promptly address any issues.	Negative. There was no negative financial impact reported by the Company during the financial year 2025-26.
8.	Labour conditions in the Supply Chain 	Risk	There are notable challenges in ensuring fair labour practices, including employee health and safety, fair compensation and prevention of child or forced labour especially when working with suppliers in regions with lower labour protections.	The Company addresses these risks through the Renaissance Jewellery Code of Practices, which upholds compliance with labour laws, safe working conditions, and the prohibition of child or forced labour. RGL's Know Your Supplier (KYS) assessment process includes comprehensive due diligence covering legal, ethical and labour standards. It conducts regular audits, provides training and actively engages suppliers to strengthen responsible labour practices throughout the supply chain.	Negative. There was no negative financial impact reported by the Company during the financial year 2025-26.

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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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	The policies adopted by RGL are made accessible to relevant stakeholders and employees through the Company's website and intranet at https://renaissanceglobal.com/policies-code-of-conduct/ , ensuring transparency and easy access to important information.								
Sr. No.	Name of policy	Link to Policy							Which Principle it goes to	
1.	Code of Conduct For Prevention of Insider Trading	https://renaissanceglobal.com/wp-content/uploads/2020/02/Policies-Code-of-Conduct-RJL-Code-of-Conduct-For-Prevention-of-Insider-Trading-2015.pdf							P1	
2.	Nomination & Remuneration Policy	https://renaissanceglobal.com/wp-content/uploads/2020/02/Policies-Code-of-Conduct-RJL-Nomination-And-Remuneration-Policy.pdf							P1	
3.	RGL Policy for Payouts to the Shareholders (Dividend Distribution Policy)	https://renaissanceglobal.com/wp-content/uploads/2021/03/RGL-Policy-for-Payouts-to-the-Shareholders-1.pdf							P1, P4	
4.	Related Parties Transactions	https://renaissanceglobal.com/wp-content/uploads/2026/08/Related-Party-Transaction-Policy.pdf							P1	
5.	Familiarization program for Independent Directors	https://renaissanceglobal.com/wp-content/uploads/2022/09/RGL-Familiarisation-Program-for-Independent-Directors.pdf							P1, P4	
6.	Materially important subsidiaries companies	https://renaissanceglobal.com/wp-content/uploads/2022/09/RGL-Policy-for-determining-Material-Subsidiary.pdf							P1	
7.	Materiality of Events	https://renaissanceglobal.com/wp-content/uploads/2023/08/POLICY-ON-DETERMINATION-OF-MATERIALITY-OF-EVENTS.pdf							P1	
8.	CSR Policy	https://renaissanceglobal.com/wp-content/uploads/2020/03/Renaissance-CSR-POLICY.pdf							P4, P8	
9.	Code of Conduct	https://renaissanceglobal.com/wp-content/uploads/2025/02/Code-of-Conduct.pdf							P1, P3	
10.	Code of Conduct for Board & Senior Management	https://renaissanceglobal.com/wp-content/uploads/2022/09/11-Code-of-conduct-for-Board-Members-and-Sr-management.pdf							P1, P7	
11.	Cyber security Policy	https://renaissanceglobal.com/wp-content/uploads/2023/02/Cyber-Security-Policy.pdf							P1, P9	
12.	Energy Management System Policy	https://renaissanceglobal.com/wp-content/uploads/2022/06/EMS-Policy.pdf							P2, P6	
13.	Code of Practices and Procedures for Unpublished Price Sensitive Information	https://renaissanceglobal.com/wp-content/uploads/2021/08/CODE-OF-FAIR-DISCLOSURE-PRACTICES.pdf							P1	
14.	Conflict Minerals Policy	https://renaissanceglobal.com/wp-content/uploads/2022/12/RGL-Conflict-Free-Minerals-Policy.pdf							P2, P5	
15.	Ethical Business Policies	https://renaissanceglobal.com/wp-content/uploads/2026/06/Ethical-Policy.pdf							P1, P7	
16.	Data Privacy Policy	Intranet Portal							P1, P9	
17.	Safety, Health and Environment Policy	Intranet Portal							P3, P6	

Note: Provisions on ABAC, Advocacy policy, Gift policy, Customer relationship, Employee Insurance Policy, Policy on Equal Opportunity and HIV Non-Discrimination Policy are provided in the company's HR Manual.

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the Company has communicated all relevant policies to the applicable stakeholders to promote awareness and ensure alignment with its governance and sustainability principles. Some of the policies include the Ethical Business Policy and Data Privacy policy that specifically extend to value chain partners.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has strengthened its facilities and operational systems through the integration of ISO 14001:2015 standards (Environmental Management System (EMS)), (P6), reinforcing its commitment to environmental management and sustainable business practices.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company remains committed to advancing its ESG agenda through a structured and strategic approach. It is actively working to cut its environmental footprint by targeting major reductions in its direct greenhouse gas emissions by 2029. The company is committed to reducing its scope 3 emissions under category 2 - Capital Goods by progressively increasing the procurement and use of recycled materials. This initiative will be undertaken from FY 2026-27, with the objective of reducing emissions associated with the use of raw materials and promoting more sustainable procurement practices.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company continues to undertake various sustainability initiatives aligned with its broader values, including energy conservation, employee welfare, ethical sourcing and community development and remains committed to enhancing its approach through more structured goal-setting in the future.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements.	At Renaissance Global Limited, responsible business practices are considered fundamental to creating long-term value for all stakeholders. Sustainability is embedded within the Company's culture, guiding strategic decisions and day-to-day operations. As a leading player in the jewellery industry, the Company recognizes the importance of balancing business growth with environmental stewardship and social responsibility. Our leadership team is continually balancing financial growth with environmental and social responsibility, fully embedding ESG principles into our corporate culture and business strategy. We are actively driving innovation and risk management by improving resource efficiency, reducing electricity and water consumption across our ISO 14001-certified manufacturing facilities, implementing responsible waste management and cutting greenhouse gas emissions by more than 85% compared to our 2022–23 baseline. Simultaneously, we are cultivating a strong governance culture grounded in integrity, transparency and open communication, empowering our employees to uphold accountability at every level. We are adapting our practices to meet evolving sustainability challenges while collaborating closely with employees, partners, customers and communities to create a more resilient, inclusive future. Centering our work on developing materials and jewellery that enhance everyday life, we are executing practical, measurable decarbonisation initiatives to achieve our 2025–26 targets. Through ongoing discipline and collective effort, we continually strengthen our operations to deliver lasting, sustainable value for all stakeholders. - Mr. Darshil Shah Managing Director DIN: 08030313								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Darshil Shah Managing Director DIN: 08030313 Email Id: Investors@renaissanceglobal.com								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Management of RGL assumes full responsibility for the effective implementation and continuous oversight of the company's policies. Adopting a proactive and vigilant approach, the management regularly evaluates all key policies to ensure their on-going relevance and effectiveness amidst evolving business dynamics and regulatory developments. This includes conducting periodic audits and thorough reviews to confirm alignment with current industry standards and legal requirements. By staying attuned to changing external conditions and compliance expectations, the company ensures its policy framework remains resilient, adaptive and capable of steering operations toward sustainable and responsible growth.								

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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken 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	The Board of Directors, Nomination and Remuneration Committee, Risk Management Committee, Audit Committee, as well as HR & Admin, conduct reviews of the Company's performance against the aforementioned policies. These reviews occur annually, or whenever updates are necessary due to changes in relevant laws. This comprehensive evaluation ensures that the Company remains aligned with its policies and can adapt to evolving legal requirements.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There are no instances of non-compliance and the Company ensures timely completion of all required compliances.																	
	P1	P2	P3	P4	P5	P6	P7	P8	P9									
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.	To ensure the effectiveness of its policy framework, the Company engaged Dhir & Dhir Associates, an eminent law firm, to assess the adequacy and operational relevance of key policies. Departmental and business heads conduct periodic reviews and updates of these policies in response to evolving business needs and regulatory changes. Final approval for such update's rests with the Management and the Board of Directors. Where applicable, internal audits and regulatory inspections are conducted to scrutinize the implementation and compliance of these policies. These layers of oversight ensure that the policies are not only aligned with current legal and industry standards but also support Renaissance's commitment to ethical conduct, transparency and responsible governance.																	

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

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

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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This Section highlights the Company's performance in integrating the National Guidelines on Responsible Business Conduct (NGR-BC) Principles into its key processes and decision-making. The disclosures are classified into Essential and Leadership Indicators. While Essential Indicators are mandatory, leadership Indicators are voluntary and reflect the Company's commitment to advancing its Social, Environmental, and Governance performance beyond compliance requirements.

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:



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	6	Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs.	100.00
Key Managerial Personnel		Topics covered include:	
		1) Corporate Governance	
		2) Companies Act	
		3) SEBI Listing Requirements	
		4) Secretarial and Accounting Standards	
		5) Environmental & Safety matters	
		6) Code of Conduct	
		7) Business Workings	
		8) Business Models	
Employees other than BoD and KMPs	5	Trainings on topics such as - Firefighting, Use of PPEs, Chemical Handling, Risk Assessment, Mock Drill, ISO, First Aid, Disaster Management	100%
Workers	8	& Waste Management, Human Rights, Anti-Bribery and Prevention of Sexual Harassment	100%

*These trainings were given to the members of the Board as well as KMPs as part of the Board Meetings.

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)



Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	The Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees or settlement amounts in the financial year.			
Settlement				
Compounding Fee				

Non-Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been Preferred? (Yes/No)
Imprisonment	The Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees or settlement amounts in the financial year.			
Punishment				

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
The Company remained fully compliant during the reporting period, with no monetary fines, penalties or sanctions imposed.	

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.

Yes, the Company is committed to conducting business with integrity, transparency and accountability. The Company's Code of Conduct prohibits bribery, corruption and unethical business practices and is aligned with applicable legal and regulatory requirements. The Code of Conduct is available on the Company's website at: <https://renaissanceglobal.com/wp-content/uploads/2022/09/11-Code-of-conduct-for-Board-Members-and-Sr-management.pdf>.

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

	FY 2025-26	FY 2024-25
Directors	Nil. During the reporting years, no disciplinary action were taken by any law enforcement agency for the charges of bribery / corruption.	
KMPs		
Employees		
Workers		

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	No complaints related to conflict of interest were received during the reporting periods.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

As no complaints were received during this reporting financial period, no corrective actions were required to be undertaken.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:⁴

	FY 2025-26	FY 2024-25
Number of days of accounts payables	88.87	62.81

4. The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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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: ⁵

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0.00	0.00
	a. Number of trading houses where purchases and made from	0	0
	b. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0.00	0.00
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00	0.00
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	22.94	11.29
	b. Sales (Sales to related parties/Total Sales)	38.21	52.83
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	25.12	9.25
	d. Investments (Investments in related parties/ Total Investments made)	85.44	86.56

Leadership Indicators

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



Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
2	Mock Drill	100.00
2	First Aid	70.00
5	ISO (14001)	100.00
2	Fire Fighting Training	90.00
2	Use of PPEs	100.00
2	Disaster Management & Waste Management	100.00
2	Safety health & Environment Awareness	100.00
1	Risk Assessment	90.00

The aforementioned trainings have been imparted to our third-party contract employees which constitute a key component of our value chain.

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.

The Company has established a Code of Conduct for its Board of Directors and Senior Management Personnel, which provides guidance on identifying, disclosing and managing conflicts of interest. The Company obtains annual declarations from Directors and Senior Management and ensures compliance with applicable regulatory requirements. The Code of Conduct is available on the Company's website at: <https://renaissanceglobal.com/policies-code-of-conduct/>

5. The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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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.		
	2025-26	2024-25	Details of Improvements in environmental and social impacts
	R&D	0.00	The Company is committed to leveraging technology across its operations to enhance its environmental and social impact. It continues to evaluate opportunities for the integration of innovative technologies, with specific implementation areas currently under assessment.
	Capex	0.00	

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

Yes, The Company has procedures in place for responsible sourcing. Materials are procured through a Know Your Supplier (KYS) assessment process that evaluates ethical, environmental and social parameters. In addition, a majority of the Company's suppliers are certified under the Responsible Jewellery Council (RJC) standards, supporting a responsible and transparent supply chain.

(b) If yes, what percentage of inputs were sourced sustainably?

Approximately 90% of the Company's raw material suppliers are certified by the Responsible Jewellery Council (RJC), reflecting the Company's commitment to responsible sourcing and ethical business practices. The Company actively engages with its suppliers to foster long-term partnerships and promote continuous improvement, guided by the RJC Code of Practices across its value chain.

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.

Given the nature of the Company's business operations, the products are long-term personal assets and hence the Company does not track or reclaim items or packaging post-sale to customers. However, as part of our evolving sustainability roadmap, the Company aims to explore processes for its products in the future.

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.

Not Applicable, as the Company's operations do not fall under the scope of Extended Producer Responsibility (EPR) regulations.

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.

While the Company has not yet undertaken formal Life Cycle Assessments (LCA) for its products, it has committed to initiating LCA studies to evaluate the environmental footprint of its products across their entire lifecycle - from raw material sourcing to end-of-life disposal. Meanwhile, it has conducted a comprehensive review of its internal processes to identify and understand their environmental impacts, laying the groundwork for more detailed sustainability assessments in the future.

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		

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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	FY 2024-25
Gold	30.00	20.00
Silver	49.00	57.00

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:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous Waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

While the Company has not yet implemented processes for reuse, recycling, or safe disposal of end-of-life products, they are committed to developing a structured product stewardship program and will explore sustainable solutions and partnerships.

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 percentage of products sold) for each product category
Not Applicable	

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:



% 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	169	0	0.00	0	0.00	0	0.00	75	0.44	0	0.00
Female	96	0	0.00	0	0.00	96	100.00	0	0.00	0	0.00
Total	265	0	0.00	0	0.00	96	100.00	75	100.00	0	0.00
Other than Permanent Employees											
Male	291	0	0.00	0	0.00	0	0.00	20	0.07	0	0.00
Female	109	0	0.00	0	0.00	109	100.00	0	0	0	0.00
Total	400	0	0.00	0	0.00	109	100.00	20	100.00	0	0.00

*Percentage of (D) & (E) – Maternity & Paternity benefit, respectively, is calculated as 100% considering (A) as total employees, as per FAQs on BRSR issued by NSE dated May 10, 2024.

**Paternity benefits are only provided for D2C and Irsava segment of the company as per their policy.

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

% 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	65	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	7	0	0.00	0	0.00	7	100.00	0	0.00	0	0.00
Total	72	0	0.00	0	0.00	7	100.00	0	0.00	0	0.00
Other than Permanent workers											
Male	598	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	151	0	0.00	0	0.00	151	100.00	0	0.00	0	0.00
Total	749	0	0.00	0	0.00	151	20.16	0	0.00	0	0.00

*Percentage of (D) - Maternity is calculated as 100% considering (A) as total employees, as per FAQs on BRSR issued by NSE dated May 10, 2024.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:⁶

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.32	0.34

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

Benefits	FY 2025-26			FY 2024-25		
	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	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	11.43	52.01	Yes	31.00	79.00	Yes

3. Accessibility of workplaces

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



Yes. The Company's offices and premises are accessible to differently abled employees and workers in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company has accessibility features such as lifts for disabled employees and workers. It remains committed to providing an inclusive and accessible workplace for all employees.

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

The Company's Employment Policy is based on the principle of equal opportunity and promotes fair and inclusive employment practices. The policy is accessible to employees through the Company's intranet portal.

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	100.00	0.00	0.00
Female	0.00	100.00	0.00	0.00
Total	100.00	100.00	0.00	0.00

6. The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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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.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company is firmly committed to the principles of equal opportunity and maintains a zero-tolerance approach towards any form of discrimination across its operations. These values are embedded in the Company's Employment Policy and reinforced through the Code of Business Conduct and Ethics. Employees and workers are encouraged to raise concerns or grievances with their reporting managers, following the prescribed protocols. For issues pertaining to sexual harassment, the Internal Complaints Committee (ICC) is accessible to all individuals, including external visitors, via email and telephone. This ensures timely redressal in compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Additionally, the Company has established a robust whistleblower mechanism. Employees, workers, suppliers, consultants, and third parties can report concerns confidentially through the designated email address: whistleblower@renaissanceglobal.com. Details of this mechanism are available at: https://renaissanceglobal.com/vigil-mechanism/.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	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						
Male						
Female						
Total Permanent Worker						
Male						
Female						

During the reporting years, there were no employees or workers who were members of any associations or unions. However, the Company upholds the principle of freedom of association and remains open to its employees forming such groups, should they choose to do so.

8. Details of training given to employees and workers:

	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	460	460	100.00	460	100.00	888	888	100.00	888	100.00
Female	205	205	100.00	205	100.00	228	228	100.00	228	100.00
Total	665	665	100.00	665	100.00	1116	1116	100.00	1116	100.00
Workers										
Male	663	663	100.00	663	100.00	800	800	100.00	800	100.00
Female	158	158	100.00	158	100.00	271	271	100.00	271	100.00
Total	821	821	100.00	821	100.00	1071	1071	100.00	1071	100.00

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	460	460	100.00	888	888	100.00
Female	205	205	100.00	228	228	100.00
Total	665	665	100.00	1116	1116	100.00
Workers						
Male	663	663	100.00	800	800	100.00
Female	158	158	100.00	271	271	100.00
Total	821	821	100.00	1071	1071	100.00

10. Health and safety management system:



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

Yes, the Company has implemented an Occupational Health and Safety Management System (OHSMS) for the purpose of moving towards a safe and healthy working environment. The system has a formal health and safety policy, a process for identifying hazards and assessing risks, a system in place for putting in place safety measures, regular monitoring of the system's performance and a continuous improvement plan for improving occupational health and safety practices. Governance is provided by a dedicated Safety Department with a Board Director and Chief of Safety, and aided by Local Safety Action Groups.

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

The Company adopts a structured and proactive approach to identifying work-related hazards and assessing associated risks across both routine and non-routine operations. The process comprises the following key steps:

A. Hazard Identification:

- Regular workplace inspections are conducted to detect potential safety hazards.
- Incident reports, near-miss events, and relevant data are reviewed to recognize patterns and recurring issues.
- Workers and safety representatives are actively consulted, leveraging their on-ground knowledge and experience to identify operational risks.

B. Risk Assessment:

- Each identified hazard is evaluated for its likelihood of occurrence and the potential severity of harm.
- The assessment considers who might be affected and the nature of the harm they could experience.
- The adequacy and effectiveness of existing control measures are reviewed.
- Risks are prioritized based on their severity and potential impact, ensuring that the most critical risks are addressed on a priority basis.

C. Implementation of Control Measures:

- Appropriate control measures are introduced to eliminate or minimize identified risks.
- These controls are tailored to the specific hazards and work environment, ensuring their relevance and effectiveness.
- Employees are trained on the correct application and significance of these measures to ensure safe work practices.

D. Review and Monitoring:

- The effectiveness of control measures is reviewed periodically to confirm their continued adequacy.
- Ongoing monitoring is conducted to identify emerging hazards or changes in existing risk profiles.
- Risk assessments are updated regularly to incorporate new information or reflect changes in operational conditions.

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E. Non-Routine Risk Assessments:

- Prior to the introduction of new processes, equipment, or work activities, dedicated risk assessments are carried out.
- Risks arising from workplace changes, such as equipment modifications or process updates, are proactively assessed.
- Incident-driven assessments are conducted following accidents, near-misses, or other unforeseen events to identify root causes and strengthen safety protocols.

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

Yes, the Company has in place procedures which allow employees to recognize, report, and make a report on hazards encountered in the workplace through designated procedures. Staff are periodically trained to be aware of hazards in the workplace and are encouraged to be part of the safety initiatives. The hazards reported are identified through a systematic risk assessment, and corrective and preventive actions are then taken based on the hazard type, such as modifications to the workplace, administrative controls and provision of personal protective equipment (PPE). In addition, the Company encourages involvement of employees in safety discussions, and keeps a systematic record of reported hazards, corrective actions and reconsideration of events to ensure that the Company's occupational health and safety efforts remain effective.

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

The Company has a strong focus on employee health and wellbeing, and provides non-occupational medical benefit services for its employees through a number of welfare programs. Eligible employees are also insured under the Employee State Insurance Corporation (ESIC) scheme as per the applicable statutory requirements. These are measures to assist employees who are striving to access healthcare services and financial aid during medical emergencies.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

**Including contract workforce*

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

The Company prioritizes the creation and maintenance of a safe and healthy working environment for all employees, including contractual staff. The company has adopted a range of proactive safety measures and best practices, which are integrated into its overall safety management approach:

• Comprehensive Safety Training:

Regular training programs are conducted to educate employees and contract workers on workplace hazards, safe operational procedures, and emergency protocols, fostering a culture of safety awareness.

• Provision and Enforcement of Safety Gear:

Employees are equipped with necessary personal protective equipment (PPE) such as helmets, gloves, and safety footwear. Usage is regularly monitored to ensure compliance and effectiveness.

• Emergency Preparedness:

The Company organizes mock emergency drills biannually to ensure readiness in case of fire, medical emergencies, or other critical situations. Employees are briefed on evacuation routes, assembly points, and emergency contact information.

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- **On-Site Medical Support:**

Medical facilities, including access to an on-site ambulance, are made available to enable prompt medical response in the event of any health-related incidents at the workplace.

- **Periodic Safety Audits:**

Regular inspections and safety audits are carried out to proactively detect and address any unsafe conditions or practices in the workplace.

- **Safety Governance through Committees:**

Dedicated safety committees have been constituted to oversee the implementation of safety standards, review incident reports, and recommend enhancements, thereby promoting continuous improvement and regulatory adherence.

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

	FY 2025-26			FY 2024-25		
	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						
Health & Safety			NIL			

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working Conditions	100.00

During the reporting year, Responsible Jewellery Council (RJC) carried out an independent assessment of the workplace health and safety systems and working conditions.

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.

No such risks were identified during the reporting period.

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)?**

Yes, the Company extends life insurance and compensatory benefits to both employees and workers. Employees are covered under a group insurance policy, which includes accident coverage for eligible personnel. In the event of an employee's demise, the applicable benefits are provided to the nominated beneficiaries or legal heirs.

For workers not covered under the Employees' State Insurance (ESI) scheme, compensation is provided in accordance with the applicable provisions of the Employees' Compensation Act. These measures reflect the Company's commitment to supporting the financial well-being of its workforce and their families.

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

The Company expects its value chain partners to comply with all applicable statutory requirements, including the timely deduction and deposit of dues such as ESIC, Provident Fund, Income Tax, Professional Tax and GST. Compliance with applicable laws and regulations forms an important part of the Company's engagement with its value chain partners, promoting responsible business practices across the supply chain.

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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:

	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	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

No high-consequence work-related injuries, ill-health cases, or fatalities were reported among employees or workers during the reporting period. Accordingly, the relevant disclosures are not applicable.

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)

The Company may engage former employees as retainers on a case-to-case basis following the completion of their formal employment. This enables the Company to benefit from their experience and domain knowledge while providing opportunities for continued professional association. Such arrangements support knowledge retention and ensure continuity where required.

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	The Company is committed to ethical and responsible sourcing across its value chain. As part of this commitment, approximately 90% of the company's raw material suppliers are compliant with the Responsible Jewellery Council (RJC) standards. The Company considers RJC certification as an important element of its supplier due diligence, as the Code covers occupational health and safety, labour practices, environmental management and ethical business conduct.
Working Conditions	

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.

The Company assessed health and safety practices and working conditions across its value chain during the reporting period with no significant risks or concerns identified and accordingly, no remediation actions were required.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

The Company places significant importance on maintaining constructive relationships with its stakeholders. Key stakeholder groups, including shareholders, employees, customers, government authorities, NGOs and local communities, have been identified based on their relevance to the Company's operations and level of engagement. It also follows a structured approach to stakeholder engagement through various channels such as meetings, consultations, interactions and feedback mechanisms. Inputs received from stakeholders help the Company understand their expectations and concerns, enabling it to strengthen its sustainability initiatives and align its business practices with stakeholder interests.

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

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
Employees 	No	Notice Board, Direct Interactions, email, engagement programs, Various employee trainings	As and when required.	The Company maintains regular and meaningful interaction with its workforce to ensure a supportive, informed, and engaged workplace culture. Employee engagement is facilitated through various mechanisms, including programs, sessions, training feedback grievance redressal forums and ongoing consultations. These interactions not only enhance employee satisfaction and development but also ensure that the company remains responsive to their needs and aligned with their aspirations.
Customers 	No	Company website, Email, Direct Interactions	As and when required.	Grievances through Customer Policy
Industry Associations 	No	Industry Conferences	Need Basis	The Company actively participates in public policy advocacy, engaging with industry associations to promote awareness of the company's contributions to society. These discussions also focus on sharing best practices to drive the collective development of the jewellery industry. By fostering collaboration and knowledge exchange, it contributes to shaping policies that benefit not only its own operations but also the broader industry and community.
Investors and Funders 	No	Meetings, AGM, Email, Earning calls, Newspaper, Company Website, Website, Stock exchange websites, Investor Conferences, Investor meets.	Quarterly, Half Yearly, Annually and as and when required.	The Company is committed to upholding financial transparency and fostering open communication with its investors and shareholders. It regularly publishes its quarterly financial results on its official website, ensuring timely and accessible disclosures. To further strengthen investor relations, Renaissance conducts earnings conference calls, providing a platform for dialogue on performance, expectations and grievances. These interactions also serve as an opportunity to engage with investors on ESG matters and other strategic topics, reinforcing the company's commitment to responsible and inclusive corporate governance.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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/ Competent Authorities 	No	Official communications, Notices/intimation & required disclosures under any law, Statutory Publications.	It is carried out continually throughout the year.	The Company engages with regulatory authorities to discuss industry-related rules, regulations and policies, to share its perspectives on relevant matters.
Communities 	Yes	Email, Company website, Direct interactions, Interactions through CSR initiatives.	It is carried out continually throughout the year.	As a responsible corporate citizen, the company firmly believes in giving back to society in recognition of the care, support, and trust it has received over the years. Guided by the principle of shared value, it is committed to contributing positively to the communities it operates in, through impactful social initiatives aimed at promoting inclusive and sustainable development.

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.

The Company has established an ESG (Environmental, Social, and Governance) framework that enables engagement with relevant stakeholders on economic, environmental, and social matters. Feedback and insights gathered through these interactions are reviewed by the management team and shared with the appropriate Board-level committees, as required. The ESG initiatives are periodically reviewed by the Risk Management Committee, while the CSR Committee, Nomination & Remuneration Committee and Audit Committee oversee matters within their respective areas of responsibility. This governance structure helps ensure that stakeholder perspectives are considered in the Company's decision-making and sustainability efforts.

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.

Yes. The Company conducted a comprehensive materiality assessment by engaging a diverse group of stakeholders to identify key environmental, social, governance and economic issues relevant to its business. The assessment enabled it to prioritise material topics, align its sustainability priorities with stakeholder expectations and emerging risks and strengthen the integration of ESG considerations into its strategic planning and decision-making processes.

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

Supporting underserved communities remains an important part of the Company's CSR efforts. It works closely with Each One Teach One (EOTO), a Non-Governmental Organisation focused on improving access to education for children from tribal and rural backgrounds. As part of this enduring association spanning over a decade, the Company continued its support during the financial year by undertaking an educational development programme at Smt. Kamlaben Jayantilal Jogani High School, Bhopoli, Palghar through EOTO.

This initiative aimed to enhance the quality of education and overall well-being of underprivileged students in the surrounding communities. The programme included the Academic support, Teacher assistance, Remedial coaching, Foundational Literacy and Numeracy (FLN) interventions, Distribution of notebooks and School uniforms, Health and hygiene awareness sessions, Medical check-ups, Career guidance, Exposure visits, Sports and cultural activities, Personality development programmes and nutritional support. Through these comprehensive interventions, it endeavoured to foster holistic development and create a positive and sustainable impact on the lives of the students.

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PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators										
1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:										
Category	FY 2025-26			FY 2024-25						
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)				
Employees										
Permanent	265	265	100.00	339	339	100.00				
Other than permanent	400	400	100.00	777	777	100.00				
Total Employees	665	665	100.00	1116	1116	100.00				
Workers										
Permanent	72	72	100.00	240	240	100.00				
Other than permanent	749	749	100.00	831	831	100.00				
Total Workers	821	821	100.00	1071	1071	100.00				
2. Details of minimum wages paid to employees and workers, in the following format:										
Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	265	26	9.81	239	90.19	339	05	1.47	334	98.52
Male	169	5	2.96	164	97.04	258	05	1.93	253	98.06
Female	96	21	21.88	75	78.13	81	00	0.00	81	100.00
Other than Permanent	400	3	0.75	397	99.25	777	01	0.21	776	99.87
Male	291	3	1.03	288	98.97	630	01	0.15	629	99.85
Female	109	0	0	109	100.00	147	00	0.00	147	100.00
Workers										
Permanent	72	8	11.11	64	88.89	240	01	0.41	239	99.58
Male	65	1	1.54	64	98.46	181	01	0.55	180	99.44
Female	7	7	100.00	0	0.00	59	00	0.00	59	100.00
Other than Permanent	749	120	16.02	629	83.98	831	01	0.12	830	99.87
Male	598	54	9.03	544	90.97	619	00	0.00	619	100
Female	151	66	43.71	85	56.29	212	01	0.47	211	99.53

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹ In crore /Yearly)	Number	Median remuneration/ Salary/ Wages of respective category (₹ In crore / Yearly)
Board of Directors (BoD)*	2	9,236,618.00	0	0
Key Managerial Personnel	2	3,811,003.00	0	0
Employees other than BoD and KMP	460	3,66,000.00	205	3,90,000.00
Workers	663	2,52,720.00	158	2,03,634.00

*Five Independent Directors have received sitting fees.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:⁷

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	22	20

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)

The Company has a dedicated Human Resources Department that oversees and takes care of those human rights issues which concern its operations. The Company has established a number of committees: Canteen Committee, Health, Safety and Environment (HSE) Committee, Grievance Redressal Committee, POSH Committee and RGL Employee Welfare Association (REWA) to support employees' welfare and promote a healthy working environment. These committees can discuss specific employee issues and welfare issues and can help ensure that appropriate action is taken in response to the committees' commitment to providing a safe, inclusive and supportive work environment.

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

The Human Resources directorate handles employee grievances with grievance committee members from RGL Employee Welfare Association (REWA) being appointed to resolve the issue as appropriate. The internal policies of the Company and any applicable statutory requirements are followed in reviewing and resolving grievances. The resolution and outcome is then shared with the relevant staff member, maintaining transparency and putting the matter behind them.

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

	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights-related issues						

During the reporting years, the Company did not receive any such complaints through the grievance redressal system.

7. The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/202.

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7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:⁸

	2025-26	2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00	0.00
Complaints on POSH upheld	0	00

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

The Company will follow a zero-tolerance policy towards any form of retaliation towards individual(s) who report concerns or misconduct. This commitment is incorporated into policies such as Code of Conduct, Employee Handbook, POSH Policy and Whistle-blower Policy. The POSH mechanism provides for the complaints to be handled by the Internal Complaints Committee (ICC) following the provisions of law and principles of natural justice, in a fair and unbiased manner. The Whistle-blower Policy also sets out a safe and secure reporting mechanism for concerns, whether or not disclosure is to be made confidentially, and makes it clear that no retaliation, discrimination or adverse action shall be taken against any person making a disclosure in good faith.

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

The Company includes, in its contractual agreements, clauses that all other parties must abide by the laws and regulations, including those regarding human rights. The Company aims to foster ethical business and responsible conduct throughout its value chain by these requirements.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	
Forced/involuntary labour	During the reporting year, 100% of the Company's workplaces underwent audits conducted by RJC. These audits covered various operational and compliance parameters, reinforcing RGL's commitment to maintaining high standards in workplace practices and regulatory adherence.
Sexual Harassment	
Discrimination at workplace	
Wages	

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

No significant risks or concerns were identified as a result of these third-party assessments, indicating strong compliance and effective implementation of workplace standards across all locations.

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

The Company did not record any such instances during the financial year. It remains committed to promoting awareness and respect for human rights through employee sensitisation programmes, training initiatives, and monitoring mechanisms aimed at identifying and addressing potential concerns in a timely manner.

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

The Company is committed to respecting and promoting human rights across its operations.. During the reporting period, no circumstances arose that required a formal human rights due diligence assessment. It remains committed to upholding human rights principles and will continue to monitor, assess and address any potential concerns through appropriate due diligence processes in the future.

8. The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/202.

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

The Company is committed to fostering an inclusive and accessible workplace. Its offices and premises are equipped with facilities designed to support differently abled employees and workers, ensuring ease of access, mobility and equal participation in the workplace.

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	About 90% of RGL's raw material suppliers are compliant with the Responsible Jewellery Council (RJC) standards. The Company's Code of Practices covers a wide range of critical issues within the jewellery supply chain, including Human Rights, Labour Rights, Environmental Impact, Mining Practices, Product Disclosure, and more. To support continuous improvement, suppliers are provided guidance on process and system enhancements, alongside opportunities to bolster their technical expertise
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others – please specify	

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

The assessments did not identify any material risks or concerns during the reporting period.

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

Essential Indicators

1. Details of total energy consumption (in Mega Joules) and energy intensity, in the following format:⁹

Parameter	FY 2025-26 (In Megajoules)	FY 2024-25 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	1,47,33,554.40	1,50,64,097.40
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	1,47,33,554.40	1,50,64,097.40
From non-renewable sources		
Total electricity consumption (D)	6,00,158.88	89,87,950.80
Total fuel consumption (E)	3,37,102.93	8,20,211.43
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	9,37,261.81	98,08,162.23
Total energy consumed (A+B+C+D+E+F)	1,56,70,816.21	2,48,72,259.63
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)- MJ/Rs	0.0011	0.0017
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)¹⁰ (Total energy consumed / Revenue from operations adjusted for PPP)-MJ/USD	0.023	0.035
Energy intensity in terms of physical output-¹¹ GJ/Metric tonne	2,735.48	3,699.29
Energy intensity (optional) – GJ/Employee	23,565.14	22,286.97

9. The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

10. The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

11. The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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The decrease in Mumbai's non-renewable electricity consumption in FY25-26 compared to FY24-25 is attributable to the transition of all Mumbai manufacturing units to electricity supplied by Adani, which is sourced entirely from renewable energy. As a result, the consumption of non-renewable grid electricity has significantly reduced during the reporting period.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

- 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**

The Company's facilities are not covered under the Perform, Achieve and Trade (PAT) Scheme of the Government of India. Accordingly, they are not subject to the obligations prescribed under the scheme. Nevertheless, the Company remains committed to complying with applicable energy efficiency and conservation requirements and continues to promote responsible energy management across its operations.

- 3. Provide details of the following disclosures related to water, in the following format:¹²**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater -	0.00	0.00
(iii) Third party water	52,496.00	55,632.50
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	52,496.00	55,632.50
Total volume of water consumption (in kilolitres)	20,998.40	22,253.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - Kilolitres/Rs	0.0000015	0.0000015
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)¹³ (Total water consumption / Revenue from operations adjusted for PPP) - Kilolitres/USD	0.000031	0.000031
Water intensity in terms of physical output-KL/Kg ¹⁴	3.67	3.31
Water intensity (optional) – the relevant metric may be selected by the entity	31.58	19.94

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

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

12. The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
13. The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
14. The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – primary, secondary and tertiary treatment	31,497.60	33,379.50
(v) Others	0.00	0.00
- No treatment		
- With treatment – Primary, Secondary and Tertiary		
Total water discharged (in kilolitres)	31,497.60	33,379.50

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company has not yet implemented a Zero Liquid Discharge (ZLD) system; however, it is actively evaluating alternative water treatment solutions to enhance water sustainability. At present, a dedicated Hand Wash Water Treatment Plant (ETP) is operational within the premises, primarily designed to recover suspended solid particles containing precious metals from production wastewater. Effluent generated from various departments passes through a series of three interconnected settling tanks. In the first tank, alum and polyelectrolyte are continuously dosed to facilitate the settling of particles. The water then flows sequentially through the second and third tanks. A level controller in the third tank activates a pump that directs the water through a charcoal column and a series of multi-stage filter cartridges (30, 15, and 1 microns). To manage COD and BOD levels, sodium hypochlorite is added at the final outlet. The tanks are drained every quarter, and the collected slurry is safely handled and managed. The entire process is closely monitored, with systematic documentation of chemical usage to ensure operational efficiency and environmental compliance.

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

Parameter	31.512 mm	FY 2025-26	FY 2024-25
NOx	Mg/Nm3	274.03	340.78
SOx	Mg/Nm3	232.12	80.82
Particulate matter (PM)	Mg/Nm3	255.15	643.61
Persistent organic pollutants (POP)		0.00	0.00
Volatile organic compounds (VOC)		0.00	0.00
Hazardous air pollutants (HAP)		0.00	0.00
Others – Acid Mist	Mg/Nm3	0.00	13.60

Increase in SOx concentration observed during FY25-26 is attributable to improved monitoring and measurement consistency, resulting in a more accurate representation of emissions during the reporting period.

*The decrease in particulate matter (PM) is observed due to the exclusion of Bhavnagar unit.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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, independent evaluations are conducted to ensure environmental compliance and performance. For the Mumbai facility, assessments are carried out by Equinox Labs.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:¹⁵

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	185.09	501.95
Total Scope 2 emissions¹⁶ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	119.36	1,815.07
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO ₂ equivalent/Rs		0.000000022	0.000000016
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹⁷ (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) Metric tonnes of CO ₂ equivalent/Rs		0.000000045	0.000000033
Total Scope 1 and Scope 2 emissions intensity in terms of physical output ¹⁸		0.05	0.34
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		0.46	2.08

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Yes, the Company has undertaken several initiatives over the past two years to reduce its greenhouse gas (GHG) emissions. These include the installation of a 20 kW solar power plant at rural village schools to encourage the use of clean energy and reduce reliance on conventional power sources. In addition, the Company conducts an annual tree plantation drive, planting 500 trees each year to enhance green cover and support carbon sequestration. During the reporting year, a further 500 trees were planted under this initiative, reflecting the Company's ongoing commitment to environmental sustainability and climate action.

15. The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
16. The above calculations as per the updated emission factors provided in the CO₂ Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.
17. The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
18. The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

9. Provide details related to waste management by the entity, in the following format:¹⁹

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.42	0.71
E-waste (B)	0.07	0.09
Bio-medical waste (C)	0.00	0.001
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please Specify, if any. (G)	0.00	3.00
Other Non-hazardous waste generated (H). Please specify, if any.- (Break-up by composition i.e. by materials relevant to the sector)		00
1. Metal	0.11	0.14
2. Glass	0.21	0.27
3. Paper	1.38	2.83
4. Electric Switch	0.00	0.00
5. Food Waste	4.58	15.34
6. Investment powder (POP)	16.16	23.79
7. Wooden Scrap	0.10	0.14
8. Broken Tube Light	0.02	0.03
9. Rubber Mould	0.09	0.11
10. Wax psc	0.11	0.11
11. Municipal Solid Waste	0.00	3.50
Total (A+B + C + D + E + F + G + H)	23.24	50.05
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000017	0.0000000034
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)²⁰	0.0000000034	0.0000000070
Waste intensity in terms of physical output²¹ - Metric tonne/ Metric tonne	0.0041	0.0074
Waste intensity (optional) – MT/employee	0.03	0.04
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste- Plastic waste		
(i) Recycled - Given to Municipality	0.00	0.11
(ii) Re-used	0.00	0.00
(iii) Other recovery operations - Reprocessing of paint stripping waste	0.00	0.00
Total	0.00	0.11
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Non-Hazardous, Hazardous waste, Biomedical waste and Construction and Demolition waste		
(i) Incineration – Biomedical Waste	0.00	0.001
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations- waste is handed over to and disposed of by SEEPZ Authority	23.24	43.39
Total	23.24	43.39

19. The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

20. The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

21. The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

The Company regularly conducts awareness and training sessions for employees on food waste reduction and prevention. These initiatives are implemented on a consistent basis to promote responsible food consumption and minimise food wastage. Additionally, the lower workload during the reporting year compared to the previous year also contributed to the reduction of food waste generated.

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

- 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.**

The Company has implemented robust waste management practices across its operations, with a focus on minimising the use of hazardous and toxic chemicals through the adoption of safer alternatives, optimized formulations, and continuous process improvements. Hazardous waste is managed through proper segregation, secure storage, labeling, and safe handling procedures. Employees receive regular training on waste management practices, and the Company engages authorized waste management agencies for the safe disposal and recycling of hazardous waste, ensuring compliance with applicable environmental regulations.

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

S. No.	Location of operations/offices	Types 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.
The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable. In accordance with the Ministry of Environment, Forest & Climate Change (MoEF) guidelines, the industry/ operations are exempt from the requirement to furnish environmental clearance or undergo an Environmental Impact Assessment (EIA).					

- 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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Serial Number	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 taken, if any action
There were no non material compliances recorded this financial year.				

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

Leadership Indicators

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

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

(i) Name of the area- NA

(ii) Nature of operations- NA

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	The Company, including its subsidiaries and warehouses, operates in regions that are not identified as water-stressed areas. The location of these facilities supports the Company's commitment to responsible water resource management and minimising its impact on water resources.	
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
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 – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment	The Company, including its subsidiaries and warehouses, operates in regions that are not identified as water-stressed areas. The location of these facilities supports the Company's commitment to responsible water resource management and minimising its impact on water resources.	
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	17,621.24	The Company has not undertaken quantification of data for any of the 15 Scope 3 emission categories; therefore Scope 3 emissions have not been calculated for FY23-24 and FY24-25.
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/ Rupee	0.000001	
Total Scope 3 emission intensity (Optional) –	Metric tonnes of CO ₂ equivalent/ Employee	26.50	

Scope 3 calculations for FY25-26 has been done by undertaking two categories i.e., Category 2 - Capital Goods and Category 6 - Business Travel data from Mumbai location.

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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.

The Company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the Company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the Company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Stack Scrubber Maintenance	To control air emissions, the Company routinely inspects and maintains stack scrubbers. Regular performance checks are carried out to ensure emission parameters remain within prescribed limits.	Quarterly monitoring of scrubbers has helped reduce emissions and ensured adherence to environmental standards.
2	Noise Pollution Control through Acoustic Panels	To reduce noise pollution, acoustic panels were installed on generator sets. These panels help suppress noise levels and contribute to a quieter and more environmentally friendly operation.	The installation has resulted in a noticeable reduction in noise levels, supporting a safer and more compliant working environment.
3	Use of Renewable Energy	The Company actively procures renewable energy from third-party sources, including solar and wind, as part of its carbon reduction strategy. This initiative supports clean energy adoption and reduces reliance on fossil fuels.	A total of 1,47,33,554.40 MJ of renewable energy was used during the reporting period, significantly increasing reliance on clean energy sources.

22. The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

4	Wastewater Treatment	The Company has implemented an Effluent Treatment Plant (ETP) as part of its water management efforts. The treated water is monitored regularly, including pH levels, before being discharged into the municipal drainage system. This ensures compliance with regulatory norms and promotes environmentally responsible wastewater management.	Approximately 45% of the total water withdrawal is successfully treated through the ETP. The treated water consistently meets regulatory standards prior to discharge.
5	Installation of Solar Power in Rural Areas	A 20 kW solar power system has been installed in rural village schools to promote clean energy usage in underserved areas and reduce dependence on conventional energy sources.	The initiative has contributed to clean energy generation in rural areas and demonstrates the Company's commitment to promoting sustainable practices.
6	Annual Tree Plantation Drive	The Company undertakes a tree plantation drive every year, planting 500 trees annually. An additional 500 trees were planted during the reporting period to strengthen green cover and support biodiversity.	The plantation initiative helps in improving local air quality, increasing carbon sequestration, and promoting ecological balance in and around operational areas.

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

Yes, the Company has established a business continuity and disaster management framework to effectively respond to emergency situations across its manufacturing facilities. The framework covers emergency response protocols, defined roles and responsibilities, evacuation procedures, designated assembly areas, medical assistance, ambulance support, and emergency contact mechanisms. To strengthen preparedness, the Company conducts biannual mock drills and periodic awareness programmes for employees and contract workers. These initiatives help enhance emergency response capabilities, safeguard employees, and minimise operational disruptions during unforeseen events.

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?

No significant adverse environmental impacts arising from the Company's value chain were identified during the reporting period. This is largely attributable to the Company's engagement with suppliers that adhere to the Responsible Jewellery Council (RJC) Code of Practices, which incorporates recognized environmental, ethical, and social standards. By partnering with suppliers that effectively manage their environmental responsibilities, the Company promotes responsible practices throughout its value chain and minimizes potential environmental impacts.

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

The Company does not currently undertake direct environmental impact assessments of its value chain partners. However, approximately 95% of its raw material suppliers are certified under the Responsible Jewellery Council (RJC) Code of Practices, which incorporates recognized environmental, ethical, and human rights standards. Through adherence to this framework, suppliers are encouraged to strengthen their environmental management systems, adopt sustainable practices, and continuously improve their operational performance.

8. How many Green Credits have been generated or procured?²²

a) By the listed entity: Nil

b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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.

The Company holds memberships in three trade and industry associations, enabling it to stay engaged with industry developments and participate in discussions on matters relevant to its business and stakeholders.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Responsible Jewellery Council (RJC)	National
2.	Export Promotion Council	National
3.	The Gems and Jewellery Export Promotion Council (GJEPC)	National

The Company is aligned with the principles of United Nations Global Compact and Women's Empowerment Principles.

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.

Name of authority	Brief of the case	Corrective active taken
The Company conducts its business in accordance with the principles of integrity, honesty, fairness and transparency. Since, there were no adverse order from regulatory authorities, no corrective action was taken.		

Leadership Indicators

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

Sr. 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
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The Company does not maintain a standalone policy on policy advocacy. Instead, it engages in policy-related discussions and representations pertaining to the jewellery sector through its active participation in recognized industry bodies such as the Gems & Jewellery Export Promotion Council (GJEPC) and the Responsible Jewellery Council (RJC). Designated officials within the Company are authorized to liaise with these associations and represent its views on relevant industry matters.

23. The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

24. The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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.

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
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In the reporting year, the Company did not undertake any Social Impact Assessments (SIA).

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
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This is not applicable to the Company's business operations.

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

The Company has established mechanisms for receiving and addressing concerns raised by community members and other stakeholders. Local communities, NGOs, and other interested parties may communicate their grievances through designated communication channels, including the Company's official email at: Info@renaissanceglobal.com. Upon receipt, concerns are reviewed by the administrative team and forwarded to the relevant department, where necessary, for appropriate and timely resolution. While the Company does not currently have a dedicated mechanism for addressing community specific grievances, concerns may be raised through the Company's grievance redressal at: <https://renaissanceglobal.com/vigil-mechanism/>.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:²³

Essential Indicators	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	2.06	1.32
Directly from within India	23.74	35.40

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 cost²⁴

Location	FY 2025-26	FY 2024-25
Rural	0.03	0.00
Semi-Urban	0.25	0.00
Urban	5.52	12.22
Metropolitan	94.20	87.78

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 (In INR)
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The Company has not implemented any CSR initiatives in the aspirational districts identified under the Government's 'Transformation of Aspirational Districts' programme.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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

The Company follows a procurement process that emphasizes supplier credibility, quality standards and regulatory compliance. Vendors are evaluated based on factors such as Know Your Supplier (KYS) documentation, relevant certifications and their ability to meet the Company's sourcing requirements. The Company does not have a separate preferential procurement policy for suppliers from marginalized or vulnerable groups. However, it remains committed to promoting inclusive business practices and seeks opportunities to engage such groups within its procurement and value chain activities, wherever feasible.

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

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

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:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Humanitarian	1398	100.00
2.	Medical, Health care and Social Welfare	608	100.00
3.	Promoting Education	595	100.00
4.	Environmental/Cultural/Religious/Sports	435	100.00
5.	Animal Welfare	Not quantifiable	Not quantifiable

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.**

The Company has put in place a defined mechanism to deal with customer complaints and feedback. Complaints received via Sales Offices are investigated by the appropriate teams and, as required, a thorough investigation process is followed as well as a root cause analysis to identify and take suitable corrective action. If necessary, product refurbishment/replacement is offered. A dedicated Customer Support team is responsible for addressing customer inquiries and complaints, and ensures resolution in a timely fashion for Direct-to-Consumer (D2C) operations. By this way, the Company attempts to solve customer worries effectively and ensure high quality of products and customer service.

25. The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

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

As a percentage to total turnover	
Environmental and social parameters relevant to the product	As a significant portion of the Company's sales comprises exports, it ensures compliance with all applicable Legal Metrology and product labelling requirements in the relevant markets. The Company remains committed to adhering to both domestic and international regulations governing product packaging, labelling and disclosures, thereby promoting transparency and regulatory compliance across its operations.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair Trade Practices	0	0	Nil	0	0	Nil
Other	552	14	Corrective actions are being taken to resolve the complaints.	474	18	Corrective actions are implemented to resolve the remaining complaints and ensure customer satisfaction
Total	552	14		474	18	

Note: Other complaints are all product related complaints Eg.: scratch on product, loose stone, etc.

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

Number	Reasons for recall
Voluntary recalls	There were no such instances during the reporting year.
Forced recalls	

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.

Yes, the Company recognizes the importance of protecting its digital infrastructure and the information it handles. It has adopted a Cyber Security and Data Privacy Policy that provides a framework for identifying, assessing, and mitigating cyber security and data protection risks. The Data Privacy Policy is available on the intranet and Cyber Security policy is publicly available on the Company's website at: <https://renaissanceglobal.com/wp-content/uploads/2023/02/Cyber-Security-Policy.pdf>

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.

Not Applicable.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches:** Nil
- Percentage of data breaches involving personally identifiable information of customers:**²⁵ Nil
- Impact, if any, of the data breaches:** Not Applicable

Business Responsibility & Sustainability Report - 2025-26 (Contd...)

Leadership Indicators

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

Information relating to the products and services offered by the company is available on the Company's official website. Stakeholders may visit the Company's website and explore the "Brands" section to learn more about its product portfolio and offerings. Website: www.renaissanceglobal.com

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

Not applicable, as the nature of the Company's products does not require specific consumer awareness measures relating to product safety, usage or risk mitigation.

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

As the Company does not identify its products as essential services, this disclosure is not applicable. Nevertheless, it has established communication mechanisms to keep customers informed of any events that may affect operations or service delivery. In the event of unforeseen disruptions, such as power outages, natural calamities or other operational interruptions, customers are notified through appropriate communication channels, such as the email. It also provides advance intimation of planned office or factory closures, such as those arising from public holidays to help customers plan accordingly and minimize potential inconvenience.

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)

The Company complies with all applicable product labelling requirements and ensures that relevant information is clearly communicated to customers. In addition to the disclosures mandated by law, it focuses on maintaining effective customer engagement through periodic feedback mechanisms. Insights gathered from customer feedback are used to assess satisfaction levels and support the continuous improvement of products and services.