ROLEX RINGS LIMITED

[CIN: L28910GJ2003PLC041991]

Regd. Office:-BEHIND GLOWTECH PRIVATE LIMITED, GONDAL ROAD, KOTHARIA, RAJKOT

Phone: (281) 2782577/2782677

Email: compliance@rolexrings.com website. www.rolexrings.com

Ref. RolexRings/Reg34/BRSR/1

September 02, 2026

To,
Corporate Relationship Department,
BSE Limited,
Phiroze JeeJeebhoy Towers, Dalal Street,
Mumbai-400001

Script Code: 543325

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

Script Symbol: ROLEXRINGS

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report (BRSR) of the Company, which forms part of Annual Report for the Financial Year 2025-26.

The above is for your information and records.

Thanking You,
Yours faithfully
For Rolex Rings Limited

Hardik Dhimantbhai Gandhi

Digitally signed by Hardik Dhimantbhai Gandhi
Date: 2026.09.02 23:20:08 +05'30'

Hardik Dhimantbhai Gandhi
Company Secretary and Compliance Officer
{Membership No. A39931]

Annexure II

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2024-2025
1	Corporate Identity Number (CIN) of the Listed Entity	L28910GJ2003PLC041991
2	Name of the Listed Entity	Rolex Rings Limited
3	Year of incorporation	13/02/2003
4	Registered office address	Behind Glowtech Steel Private Limited, Gondal Road, Kotharia, Rajkot- 360004, Gujarat
5	Corporate address	Behind Glowtech Steel Private Limited, Gondal Road, Kotharia, Rajkot- 360004, Gujarat
6	E-mail	compliance@rolexrings.com
7	Telephone	0281-6699677
8	Website	www.rolexrings.com
9	Financial year for which reporting is being done	01-04-2025 to 31-03-2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited NSE Limited
11	Paid-up Capital	INR 27,23,33,120/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	CS Hardik Gandhi Company Secretary & Compliance Officer Contact: +91 7405619137
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)	Standalone
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Bearings Rings	Bearings Rings	51%
2.	Automotive Components	Automotive Components	49%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Manufacture of other articles n.e.c	32909	100%

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	3	1	4
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	1
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity? 47%

c. A brief on types of customers

Our customers include Global Multinational Companies, Tier I and Tier II component Manufacturers in Domestic and Overseas markets.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1	Permanent (D)	91	91	100%	0	0%
2	Other than Permanent (E)	0	0	0 %	0	0%
3	**Total employees (D + E)**	**91**	**91**	**100%**	**0**	**0%**
	WORKERS					
4	Permanent (F)	1,744	1,744	100%	0	0%
5	Other than Permanent (G)	450	450	100%	0	0%
6	**Total workers (F + G)**	**2,194**	**2,194**	**100%**	**0**	**0%**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total differently abled employees (D + E)**	**0**	**0**	**0%**	**0**	**0%**
	DIFFERENTLY ABLED WORKERS					
4	Permanent (F)	15	15	100%	0	0%
5	Other than Permanent (E)	5	5	100%	0	0%
6	**Total differently abled workers (F + G)**	**20**	**20**	**100%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	2	0	0%

Note: Total KMP includes the Managing Director and Whole-Time Directors.

Note: The female board director and the two male board directors are independent non-executive members and have not been included in the employee headcount.

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.74%	0	14.74%	13.26%	0	13.26%	17.24%	0	17.24%
Permanent Workers	48.34%	0	48.34%	43.25%	0	43.25%	42.07%	0	42.07%

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

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

Sr. 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)
NA				

VI. CSR Details

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

a. Turnover (in ₹) 11,43,49,50,000

b. Net worth (in ₹) 12,13,57,70,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		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	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA

* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.rolexrings.com/wp-content/uploads/2021/03/Vigil-Mechanism-Policy-Whistle-Blower-Policy.pdf
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	
Other (please specify)	

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

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

Sr. 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	Product Safety & Quality	Opportunity	Prioritizing product quality and safety allows manufacturers to address potential risks early on. By making quality and safety a core focus, companies distinguish themselves from competitors and establish a reputation for reliability and customer satisfaction. This commitment to delivering high-quality, safe products not only fosters customer loyalty but also drives repeat business, ultimately contributing to long-term profit growth.	NA	Positive
2	Employee well-being and engagement	Opportunity	Employee engagement refers to the emotional connections individuals develop with an organization, influencing their commitment and sense of belonging. When employees are actively engaged, it often results in greater loyalty, reflecting positively on company policies and practices that enhance employee satisfaction and retention. On the other hand, a high turnover rate indicates dissatisfaction among employees.	NA	Positive
3	Opportunities in Clean Tech	Opportunity	Clean technology offers a promising opportunity by incorporating various strategies to reduce or eliminate harmful environmental impacts, while also fostering economic and social progress. Its core aim is to reduce pollution and waste while improving productivity and efficiency.	NA	Positive

Sr. 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	Community Relations	Opportunity	The industrial machinery and goods sector plays a vital role in the economy by providing employment and supporting community development through taxes and capital generation. However, it faces key challenges related to environmental policies, community health, and process safety. These issues have far-reaching effects on regulations, operations, finances, and the industry's reputation. To effectively address these challenges, building strong relationships with local communities is essential. Such relationships can help prevent operational disruptions, reduce regulatory risks, retain skilled employees, minimize financial liabilities from process safety incidents, and maintain a solid social license to operate. It is important to recognize that process safety incidents not only jeopardize community well-being but also result in regulatory penalties, legal actions, and substantial mitigation costs.	NA	Positive
5	Occupational Health and Safety	Risk	Production, maintenance, repair work, and other on-site tasks in industrial environments often require significant manual labor. However, this reliance on manual labor introduces inherent risks. Workers' exposure to powered haulage and heavy machinery increases the likelihood of accidents, falls, fatalities, and injuries. Temporary employees, in particular, may face heightened risks due to their limited training and experience. Failing to protect workers' health and safety can lead to fines and penalties, while serious incidents can result in severe injuries and potential legal or regulatory liabilities. Additionally, health and safety issues can cause project delays and downtime, raising project costs and diminishing profitability.	At Rolex Rings, regular health and safety audits are conducted to identify gaps related to occupational health and safety risks. These audits evaluate safety protocols, verify the appropriate use of Personal Protective Equipment, and identify potential workplace hazards, ensuring alignment with industry standards. In addition, continuous training and awareness programs are provided, with a strong focus on promoting safe and healthy practices, particularly on the production floor. The company also has systems in place for reporting and monitoring occupational health and safety hazards, enabling effective risk management and mitigation.	Negative

Sr. 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)
6	Material Sourcing efficiency	Risk	The industrial machinery and goods sector faces inherent risks within its supply chains due to its reliance on key materials used in production. Many of these critical materials are sourced from deposits concentrated in a few countries, some of which may be prone to geopolitical disruptions. Additionally, the rising global demand for these minerals across various industries can cause price volatility and supply challenges, creating a competitive landscape for companies within this sector.	Implement strategies and practices to strengthen the procurement and sourcing of raw materials, as this is critical to ensuring an uninterrupted production process. Foster strong relationships with vendors and suppliers to support long-term sustainability in material sourcing. In addition, adopt sustainable sourcing practices to ensure that raw materials are procured responsibly. Further, implement lean manufacturing techniques to optimize production timelines and reduce dependency on suppliers.	Negative
7	Corporate Governance	Risk	Businesses are assessed on their performance in key governance areas, including ownership and control, board compensation, accounting practices, business ethics, and tax transparency. This evaluation examines how a company's corporate governance and ethical practices influence its shareholders and other investors.	Rolex Rings Limited has established robust policies and practices to uphold strong corporate governance. The Company shall continue to implement comprehensive systems and processes that promote ethical conduct, transparency, and accountability in corporate decision-making. Continuous monitoring, independent audits, and active board oversight remain essential for ensuring sustainable operations and effectively mitigating potential risks.	Negative
8	Labour Relations	Risk	Businesses with onsite workers must prioritize efficient labour management practices. Key factors to consider include workforce size and demands, operational locations, the quality of management-labour relationships, and the company's commitment to worker rights and engagement. The loss of skilled workers presents a significant operational risk for businesses.	We implement strategies that promote positive labour relations, ensure equal opportunities, provide employee benefits, and maintain a safe and healthy workplace. Established processes are in place to address employee concerns. Through transparent communication channels and active employee engagement, we strengthen labour relations.	Negative

Sr. 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)
9	Water consumption and wastewater management	Risk	Companies that rely heavily on water for their production processes face the risk of water scarcity. This could lead to operational disruptions, increased water procurement costs, and higher capital expenditures. Manufacturing processes generate wastewater that must be treated before being released. Failing to comply with water quality regulations can result in penalties and expensive compliance measures.	Rolex Rings' factories are equipped with sewage treatment facilities that treat industrial effluent prior to discharge into the environment. In addition, the Company implements water conservation measures to reduce freshwater consumption. Water usage is continuously monitored and reported to identify improvement areas and support the adoption of more efficient water management practices.	Negative
10	GHG Emissions	Risk	The manufacturing of industrial machinery and goods equipment directly contributes to greenhouse gas emissions. Scope 1 emissions arise from the combustion of fossil fuels during manufacturing and cogeneration processes. Additionally, manufacturing operations produce air emissions and harmful pollutants, posing potential operational risks. These emissions can lead to fines or costs associated with regulatory compliance. By prioritizing the management of greenhouse gas emissions—through energy efficiency, alternative fuels, or improved production processes, companies can unlock financial benefits such as enhanced operational efficiency and reduced regulatory risks.	Robust emission monitoring systems have been established to track and identify any harmful or toxic pollutants released into the atmosphere. Regular GHG emissions audits are conducted to assess the effectiveness of existing emission management strategies. As a responsible manufacturer of vehicle components, the Company has implemented solar rooftop, ground-mounted, and wind energy systems to help offset emissions. The Company remains committed to further investing in GHG reduction initiatives and advanced technologies.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.rolexrings.com/policies/								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		ISO 9001:2015 IATF 16949:2016	ISO 45001:2018	-	ISO 45001:2018	ISO 14001:2015	ISO 9001:2015	IATF 16949:2016	
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Rolex Rings Limited is committed to integrating sustainability into the core of its operations. The Company is in the process of developing robust sustainability goals aligned with global standards, addressing key areas such as environmental responsibility, social commitment, and long-term economic resilience.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

Governance, leadership and oversight

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholder,

As an organization, we recognize the importance of Environmental, Social, and Governance (ESG) principles in driving sustainable growth and creating long-term value for the community. We are committed to integrating these principles into our operations and decision-making processes to achieve our environmental and social objectives.

As part of our sustainability initiatives, we continue to adopt responsible practices, including the use of renewable energy sources such as solar and wind for power generation and consumption. During the year, we have further strengthened our commitment by expanding our renewable energy initiatives and establishing a biogas plant to enhance resource efficiency and reduce environmental impact.

In addition, we remain dedicated to contributing positively to society through our corporate social responsibility efforts. We are continuously strengthening our systems and processes to effectively achieve our sustainability goals, ensuring alignment with the long-term interests of our stakeholders.

Mr. Manesh Madeka, Managing Director [DIN: 01629788]

8 **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

Mr. Manesh Madeka, Managing Director, along with 2 whole-time directors.

9 **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).** Yes

If Yes please provide details

ESG Committee with Mr. Manesh Madeka as Chairman of the Committee

10 **Details of Review of NGRBCs by the Company**

	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action					Director				
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances					Director				

	Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action					Annually				
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances					Annually				

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

Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If yes, provide name of the agency.					TUV Nord				

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

Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)					NA				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

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	4	1) Step in New business/product development 2) Cost Reduction Strategy 3) Retention of Human Asset 4) Improvisation in reduction in carbon emission	89%
Key Managerial Personnel	4	1) Step in New business/product development 2) Cost Reduction Strategy 3) Retention of Human Asset 4) Improvisation in reduction in carbon emission	100%
Employees other than BOD and KMPs	2	1) Training for Netweb certification for aerospace supply 2) IATF 16949 Internal Auditor training	83%
Workers	3	1) Avenues of park savings 2) Health and safety at workplace & Home 3) Importance of Insurance & Savings	73%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**

Monetary					
Particular	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR) (For Monetary Cases only)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

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

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
NA*	

*There were no such instances.

4. **Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)** Yes

If Yes, provide details in brief

At Rolex Rings Limited, integrity is a cornerstone of everything we do. We are fully committed to complying with all local laws and regulations in every region where we operate, and we stand firmly against any form of corruption. Our Code of Ethics reflects this commitment with a strict zero-tolerance approach to corrupt practices, highlighting the vital importance of following both legal standards and our internal ethical guidelines.

If Yes, provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

https://www.rolexrings.com/policies/

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

Particulars	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.**

   NA

8. **Number of days of accounts payables in the following format:**

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	38	36

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:

Particulars	Metrics		FY 2025-26	FY 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	0	0
	b.	Number of trading houses where purchases are made from	0	0
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	0	0
	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	0
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	0.07%	0.22%
	b.	Sales (Sales to related parties / Total Sales)	0.04%	0.10%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d.	Investments	0	0

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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.**

Sr. No.	Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0	0	NA
2	Capex	41%	34%	The Company had installed value added process equipments and added one forging line and made installation of remaining ground mounted solar panels

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

   No

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

NA

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) NA

(b) E-waste NA

(c) Hazardous waste NA

(d) Other waste NA

4. a Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)

No

b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

NA

c If not, provide steps taken to address the same

NA

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	91	91	100%	91	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	91	91	100%	91	100%	0	0%	0	0%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1,744	1,744	100%	1,744	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	1,744	1,744	100%	1,744	100%	0	0%	0	0%	0	0%
Other than permanent workers											
Male	450	450	100%	450	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	450	450	100%	450	100%	0	0%	0	0%	0	0%

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.09%	0.08%

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%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0	57%	Y	NA	NA	NA
Others – please specify	NA	NA	NA	NA	NA	NA

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? Yes

If not, whether any steps are being taken by the entity in this regard.

We place strong emphasis on creating a safe, inclusive, and accessible workplace for all employees, including persons with disabilities. Our premises are designed and maintained in line with the requirements of the Rights of Persons with Disabilities Act, 2016, ensuring barrier-free access and ease of movement across facilities. Appropriate measures are in place to enable individuals with disabilities to perform their roles effectively and access workplace amenities comfortably.

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?**

Yes

If so, provide a web-link to the policy.

https://www.rolexrings.com/policies/

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	0%	0%	0%	0%
Female	0%	0%	0%	0%
Total	0%	0%	0%	0%

Note: The company does not have a policy to provide parental leave to its employees or workers.

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.**

Category	Yes/No	If yes, then give details of the mechanism in brief
Permanent Workers	Yes	https://www.rolexrings.com/policies/
Other than Permanent Workers		
Permanent Employees		
Other than Permanent Employees		

7. **Membership of employees and worker in association(s) or Unions recognised 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	91	0	0%	96	0	0%
Male	91	0	0%	96	0	0%
Female	0	0	0%	0	0	0%
Total Permanent Workers	1,744	0	0%	1,850	0	0%
Male	1,744	0	0%	1,850	0	0%
Female	0	0	0%	0	0	0%

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

Category	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	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
Employees										
Male	91	91	100%	91	100%	96	96	100%	96	100%
Female	0	0	0%	0	0%	0	0	0	0	0
Total	91	91	100%	91	100%	96	96	100%	96	100%
Workers										
Male	1,744	1,744	100%	1,744	100%	1,850	1,500	81.08%	1,600	86.49%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1,744	1,744	100%	1,744	100%	1,850	1,500	81.08%	1,600	86.49%

Note - Disclosure is provided for permanent employees and workers.

* Note- The numbers for FY 24-25 have been updated to align with the correct calculation methodology in FY 25-26.

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 (D)	No. (E)	% (E / D)
Employees						
Male	91	91	100%	96	96	100%
Female	0	0	0	0	0	0
Total	91	91	100%	96	96	100%
Workers						
Male	1,744	1,744	100%	1,850	1,850	100%
Female	0	0	0	0	0	0
Total	1,744	1,744	100%	1,850	1,850	100%

Note - Disclosure is provided for permanent employees and workers.

10. **Health and safety management system**

a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)**

Yes

If Yes, the Coverage such systems?

The company has occupational health and safety management systems and procedures as per ISO 45001:2018. Also, the company is following the Rules and Regulations prescribed by the Government to ensure health and safety. We regularly monitor safety standards on shop floors.

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 employs systematic processes to identify work-related hazards and assess risks on both routine and non-routine basis. This includes conducting daily checks on safety parameters, such as equipment functionality and environmental conditions, to promptly identify and mitigate potential hazards. Additionally, the entity ensures the availability and proper use of Personal Protective Equipment (PPE) kits to minimize risks to worker safety. Hazard risks are assessed through comprehensive evaluations that take into account the nature of the work, potential exposure, and applicable regulations. The entity is committed to complying with Occupational Health and Safety (OHS) system requirements and maintains records of hazard identification, risk assessments, and corresponding control measures to demonstrate its commitment to safety and regulatory compliance.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)**

Yes

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

Yes

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	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	12
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 in the contract workforce

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

We are compliant with the requirements of ISO 14001:2015 and ISO 45001:2018. In addition, regular monitoring is carried out through site safety assessments on the shop floor. This includes daily checks of key safety parameters, such as equipment functionality and environmental conditions, to promptly identify and mitigate potential hazards.

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

Particulars	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	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. **Assessment for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	79%
Working Conditions	79%

Note: The reported figure represents the percentage of plants and offices assessed by third-party agencies.

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.**

There were no major/critical incidents during the reporting period.

We have a clearly established framework in line with safety standards, and we consistently monitor compliance to ensure all protocols and regulations are being followed diligently.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

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

The company has identified its stakeholders by recognizing the individuals and entities that have a significant impact or interest in their activities and outcomes. In this regard, the organization acknowledges the crucial role customer relationships have played in driving their growth. Suppliers are also considered key stakeholders, as their support is essential for the efficient operation of the business and the timely delivery of goods and services. The organization recognizes that employees and workers are fundamental to their success and growth, making their well-being and engagement a top priority. Furthermore, the organization values government support in promoting industry growth and shaping regulatory frameworks. By identifying and engaging with these stakeholders, the organization seeks to build mutually beneficial relationships, meet expectations, and promote sustainable growth.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	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	Other	On Regular Basis	The purpose of engaging with shareholders and lenders are to secure financial assistance at favourable interest rates while also addressing company concerns and providing updates on its progress and developments. This engagement serves to strengthen the relationship between the company and its shareholders, ensuring mutual understanding and support for the organization's financial needs and objectives.
Shareholders, Lenders	No	Other	On Regular Basis	The purpose of engaging with shareholders and lenders are to secure financial assistance at favourable interest rates while also addressing company concerns and providing updates on its progress and developments. This engagement serves to strengthen the relationship between the company and its shareholders, ensuring mutual understanding and support for the organization's financial needs and objectives.
Customers	No	Other	On Regular Basis	The purpose of engaging with customers are to ensure quality satisfaction by understanding their needs, preferences, and feedback, and continuously improving products or services to meet or exceed their expectations. The scope of this engagement involves building strong customer relationships, delivering exceptional experiences, and implementing measures to measure and enhance customer satisfaction, loyalty, and retention.
Suppliers	No	Other	On Regular Basis	The purpose of engaging with suppliers is to achieve better yield, secure high quality raw materials, and improve the overall quality of products. This engagement involves collaborating closely with suppliers to optimize production processes, enhance the sourcing of materials, and implement quality control measures to ensure consistent and superior product outcomes.
Government and Regulatory bodies	No	Other	On Regular Basis	The purpose of engaging with government and regulatory bodies are to foster better and seamless business opportunities by establishing transparent communication channels, addressing compliance requirements, and seeking favourable policies that promote business growth and innovation.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

Essential Indicators

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

Particulars	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (A)	No. of employees/ workers covered (B)	% (B / A)
Employees						
Permanent	91	64	70.33%	96	60	62.50%
Other than permanent	0	0	0%	0	0	0%
Total Employees	91	64	70.33%	96	60	62.50%
Workers						
Permanent	1,744	1,744	100%	1,850	1,850	100%
Other than permanent	450	450	100%	635	635	100%
Total Workers	2,194	2,194	100%	2,485	2,485	100%

2. **Details of minimum wages paid to employees and workers**

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees Permanent										
Male	91	0	0%	91	100%	96	0	0%	96	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	91	0	0%	91	100%	96	0	0%	96	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%
Workers Permanent										
Male	1,744	0	0%	1,744	100%	1,850	0	0%	1,850	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	1,744	0	0%	1,744	100%	1,850	0	0%	1,850	100%
Other than Permanent										
Male	450	0	0%	450	100%	635	0	0%	635	100%
Female	0	0	0%	0	0	0	0	0%	0	0%
Total	450	0	0%	450	100%	635	0	0%	635	100%

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages:**

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	3	1,09,50,000	1	1,00,000
Key Managerial Personnel	2	7,59,600	0	0
Employees other than BOD and KMP	91	53,618	0	0
Workers	1,744	19,600	0	0

Note:

i. The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

ii. Key Managerial Personnel (KMP) includes CFO and CS. Our MD is counted in the Board of Directors count.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	0%	0%

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*

* To date, we have not encountered any issues related to Human Rights. However, should any such matter arise, it will be thoroughly investigated by the HR Head in collaboration with the company's Director.

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

The matter is first presented to the HR Head and subsequently escalated to the Board of Directors for further consideration.

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

Particulars	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
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2025-26	FY 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%	0%
Complaints on POSH upheld	0	0

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

   We don't have any discrimination in our organization with regard to cast or other matters.

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

   NA

10. **Assessments for the year:**

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

    NA.

    * No significant risks or concerns have arisen during the assessments.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	1,26,008.06	1,36,285.20
Total fuel consumption (B)	426.24	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	1,26,434.30	1,36,285.20
From non-renewable sources		
Total electricity consumption (D)	1,44,108.00	1,38,294.00
Total fuel consumption (E)	65,156.08	72,946.60
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,09,264.08	2,11,240.60

Parameter	FY 2025-26	FY 2024-25
Total energy consumed (A+B+C+D+E+F)	3,35,698.38	3,47,525.80
Energy intensity per rupee of turnover		
[Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.00002935	0.00003009
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
[Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.00059712	0.00062174
Energy intensity in terms of physical output		
[Total energy consumed (in GJ) / Production in Metric Tonne]	4.75660673	4.95516868
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	No	No
If yes, name of the external agency.	NA	

Note: The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2026, which is 20.34.

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? (Yes/No) No**

   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.

   NA

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	46,954.77	53,746.51
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others – <Recycled>	24,632.60	21,857.32
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	71,587.37	75,603.83
Total volume of water consumption (in kilolitres)	71,587.37	75,603.83
Water intensity per rupee of turnover		
[Total water consumption (in KL) / Revenue from operations (in rupees)]	0.00000633	0.00000655
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
[Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.00012877	0.00013526
Water intensity in terms of physical output		
[Total water consumption (in KL) / Production in Metric Tonne]	0.66531732	0.76634029
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		Yes
If yes, name of the external agency.	Kristnam Technologies	

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		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others		
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No
If yes, name of the external agency.	NA	

5. **Has the entity implemented a mechanism for Zero Liquid Discharge?**

Yes

If yes, provide details of its coverage and implementation.

Zero Liquid Discharge is achieved by installing Sewage Treatment Plants that treat industrial effluents effectively.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	ppm	12.1	4.0
SOx	ppm	-	1.2
Particulate matter (PM)	mg/Nm3	33.95	48.4
Persistent organic pollutants (POP)		-	0
Volatile organic compounds (VOC)		-	0
Hazardous air pollutants (HAP)		-	0
Others – please specify		-	0
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)		Yes	
If yes, name of the external agency.		Tatvam Envirotech LLP	

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	3,970.30	3,306.49
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	28,421.30	27,927.71
Total Scope 1 and Scope 2 emissions per rupee of turnover			
[Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations (in rupees)]		0.00000283	0.0000026256
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)			
[Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations in rupees adjusted for PPP]		0.00005762	0.00005087
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
[Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Production in Metric Tonne]		0.4590011	0.40545898
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	0
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)		No	
If yes, name of the external agency.		NA	

Note:

i. Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

ii. In accordance with the GHG Protocol, CH_2 and N_2O emissions from biogenic sources have been included under Scope 1 emissions, whereas CO_2 emissions from biogenic sources, reported as "Other emissions," amount to 20.31 tCO_2e.

iii. During the reporting year, the company has mitigated 24,851.59 tCO_2e through the use of renewable energy.

8. **Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)**

No

If Yes, then provide details.

NA

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3.18	4.06
Other Non-hazardous waste generated (H).	120.90	116.54
Total (A+B + C + D + E + F + G + H)	124.08	120.60

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover		
[Total waste generated (in MT) / Revenue from operations (in rupees)]	0.00000001	0.00000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.000000223	0.00000022
Waste intensity in terms of physical output		
Total waste generated (in MT) / Production in Metric Tonne]	0.00175807	0.00171957
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	0	0
(ii) Re-used	123.15	2.22
(iii) Other recovery operations	0	116.54
Total	123.15	118.76

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	0	0

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

Yes

If yes, name of the external agency. Tatvam Envirotech LLP

Note: A total of 0.93 metric tons of waste generated has been stored in the designated waste storage area.

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.**

We maintain well-established operational control procedures for waste management. Waste is systematically categorized, managed, and stored in compliance with environmental and safety standards. Certain waste materials are repurposed within the manufacturing process according to their suitability, and we are actively collaborating with an authorized third-party vendor for comprehensive waste disposal.

Hazardous materials are segregated and managed with appropriate handling, storage, and disposal measures. Hazardous waste is either reused or securely stored in a designated Hazardous Storage Room. Additionally, empty barrels are repurposed for storage and spent oil waste is utilized for lubricating plant machinery.

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:**

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

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
NA					

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA). Yes**

If not, provide details of all such non-compliances, in the following format:

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA			

PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

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

6

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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	CII	National
2	Association of Indian Forging Industries	National
3	ACMA	National
4	Rajkot Engineering Association	National
5	Rajkot Chamber of Commerce	National
6	Greater Rajkot Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
NA		

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

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
NA					

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

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

   The Company has established a Grievance Redressal Policy outlining the available mechanisms. Apart from those specified in the policy, no additional mechanisms exist.

   Any grievance should initially be raised with the Head of the HR Department. If unresolved at that level, the matter is escalated to the Director for further resolution.

   http://www.rolexrings.com/wp-content/uploads/2021/03/Vigil-Mechanism-Policy-Whistle-Blower-Policy.pdf

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

Particular	FY 2025-26	FY 2024-25*
Directly sourced from MSMEs/ small producers	12.60%	14.06%
Directly from within India	89.36%	90.56%

* The previous year's (PY) figures have been revised to align with the updated calculation methodology adopted in the current year.)

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

Particular	FY 2025-26	FY 2024-25*
Rural	-	
Semi-urban	-	
Urban	100%	100%
Metropolitan	-	-

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

*The previous year's figures have been revised based on an updated calculation methodology to align with BRSR requirements.

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   Sustained customer engagement has been vital to the Company's enduring success. Rolex Rings Limited places great emphasis on delivering quality products and ensuring client satisfaction to nurture strong relationships. We continually enhance our offerings by integrating customer feedback and addressing their concerns.

   Customers are encouraged to share their feedback and raise any issues via email to our Quality Assurance team.

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

Particular	FY 2024-25
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	0%
Recycling and/or safe disposal	0%

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

Particulars	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)**

   Yes

   If available, provide a web link of the policy https://www.rolexrings.com/wp-content/uploads/2023/06/Cyber-Security-and-Data-Privacy-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.**

   There were no reported cases concerning advertising, delivery of essential services, customer cybersecurity and data privacy, repeated product recalls, or penalties requiring corrective actions.

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

   a. **Number of instances of data breaches along-with impact**

      0

   b. **Percentage of data breaches involving personally identifiable information of customers**

      0%

   c. **Impact, if any, of the data breaches**

      NA