

# ROSSELL INDIA LIMITED



REGD. OFFICE : JINDAL TOWERS, BLOCK 'B', 4TH FLOOR, 21/1A/3, DARGA ROAD, KOLKATA - 700 017  
CIN : L01132WB1994PLC063513, WEBSITE : [www.rossellindia.com](http://www.rossellindia.com)  
TEL : 91 33 4061 - 6082, 6083, E-mail : [corporate@rosselltea.com](mailto:corporate@rosselltea.com)

18<sup>th</sup> July, 2025

The Department of Corporate Services BSE Limited Ground Floor, P. J. Towers Dalal Street, Fort Mumbai - 400 001 Scrip Code : 533168	National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra- Kurla Complex Bandra (E), Mumbai - 400 051 Symbol: ROSSELLIND
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Dear Sirs,

**Sub: Business Responsibility and Sustainability Report for FY 2024-25.**

In continuation of our letter dated 18<sup>th</sup> July, 2025, we enclose Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-2025, in compliance with the provisions of Regulation 34(2)(f) read with Regulation 3 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide SEBI notification No. SEBI/LAD-NRO/GN/2021/22 dated 5<sup>th</sup> May, 2021.

The BRSR forming part of the Annual Report of the Company for the Financial Year 2024-2025 is available on the website of the Company at [www.rossellindia.com](http://www.rossellindia.com) as well as on the website of the National Securities Depository Limited at [www.evoting.nsdl.com](http://www.evoting.nsdl.com).

You are requested to take the above on records.

Yours faithfully,  
For **ROSSELL INDIA LTD.**

**NIRMAL KUMAR KHURANA**  
**DIRECTOR (FINANCE) AND**  
**COMPANY SECRETARY**

Encl: As above





## Message from the Executive Chairman

**A**t Rossell India Limited, our journey has been defined by a steadfast commitment to quality responsibility, and long-term value creation. Rooted deeply in the heritage of fine tea cultivation, we take pride in upholding a legacy shaped by generations of care, integrity and principled conduct.

Our identity is inseparable from the land we cultivate and the people who bring our tea to life. Every step in our process reflects our respect for natural ecosystems, a deep sense of accountability and a commitment to the communities we serve.



One of the defining milestones of our sustainability journey has been the achievement of Carbon Net Negative Emission Status, certified by the Nansen Environmental Research Centre (India). Assessed in alignment with the PAS 2060:2014 standard, this certification confirms that our total annual greenhouse gas emissions of 33,397.82 tonnes CO<sub>2</sub>eq are offset by sequestration efforts totalling 39,180.68 tonnes CO<sub>2</sub>eq—resulting in a net negative balance of 5,782.86 tonnes CO<sub>2</sub>eq.

This recognition is both an honour and a responsibility. It reflects our ongoing investment in regenerative agricultural practices, conservation of biodiversity and climate-conscious operations. We continue to strengthen these efforts with the aim of enhancing environmental resilience and embedding sustainability into every layer of our work.

Yet, at the heart of Rossell are our people. We are committed to fostering a workplace built on dignity, mutual respect and opportunity. From investing in skills development to promoting employee welfare across our estates and offices, we aim to create an environment where every individual feels valued and empowered to contribute meaningfully.

As we look to the future, our focus remains clear: to deliver excellence through ethical, responsible practices and to contribute meaningfully to a more equitable and sustainable world. I am deeply grateful to our employees, customers and shareholders for their continued trust and support. Your confidence in us strengthens our resolve to move forward with care, clarity and commitment.

**Harsh Mohan Gupta**  
Executive Chairman  
Rossell India Limited  
(DIN: 00065973)

Place: Delhi  
Date: 28th May, 2025.



## Annexure - 8 to the Report of the Board of Directors

### Business Responsibility and Sustainability Report

This section is as per Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### SECTION A: GENERAL DISCLOSURES

##### I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L01132WB1994PLC063513
2.	Name of the Listed Entity	Rossell India Limited
3.	Year of Incorporation	1994
4.	Registered office address	Jindal Towers, Block – “B”, 4th Floor, 21/1A/3, Darga Road, Kolkata 700017
5.	Corporate Address	DCM Building, 1st Floor, 16, Barakhamba Road, New Delhi - 110 001
6.	E-mail id	<a href="mailto:corporate@rosselltea.com">corporate@rosselltea.com</a> , <a href="mailto:nk.khurana@rosselltea.com">nk.khurana@rosselltea.com</a>
7.	Telephone	(033) 4061-6083 / (033) 2287 4794
8.	Website	<a href="http://www.rossellindia.com">www.rossellindia.com</a>
9.	Financial Year for which reporting is being done	2024-2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Ltd
11.	Paid up Capital (INR)	7,53,92,950
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	<b>Mr. N K Khurana</b> Director (Finance) and Company Secretary Tel: (033) 2287-4794
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)	Disclosures under this report are made on a standalone basis. The Company has no Holding, Subsidiary or Associate Company as on the date of this Report.
14.	Name of assessment or assurance provider	NA
15.	Type of assessment or assurance obtained	NA

##### II. Products / Services - As on 31st March, 2025

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Cultivation, Manufacture and Sale of Tea	Cultivation and Manufacture of Tea	99.91%

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

Sl. No.	Product/Service	NIC Code	% of total contributed Turnover
1.	Cultivation and Manufacture of Tea	01271 / 10791 / 46306	99.91%

##### 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	-	-	-



## Annexure - 8 to the Report of the Board of Directors

### 19. Markets served by the entity:

#### a) Number of locations

Locations	Number
National (No. of States)	All states and UT
International (No. of Countries)	6

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

Exports constitute 26.56% of the total turnover of the entity.

#### c) A brief on types of customers:

At Rossell India Limited, post demerger we have one core business, carrying its operations as Rossell Tea Division, focused on the cultivation, manufacturing, and sale of Tea.

Rossell Tea Division produces some of the finest CTC and Orthodox teas, which we proudly export to countries such as Canada, the UK, Germany, the Netherlands, the UAE, Saudi Arabia and more.

## IV. Employees

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

#### a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	270	245	91%	25	9%
2.	Other than Permanent (E)	18	15	83%	3	17%
3.	Total employees (D + E)	288	260	90%	28	10%
WORKERS						
4.	Permanent (F)	5049	2455	49%	2594	51%
5.	Other than Permanent (G)	5048	2263	45%	2785	55%
6.	Total workers (F + G)	10097	4718	47%	5379	53%

#### b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	1	1	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	2	67%	1	33%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	3	2	67%	1	33%



## Annexure - 8 to the Report of the Board of Directors

### 21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors *	6	2	33%
Key Management Personnel **	3	1	33%

\* Whole Time Director 1 and Independent Non- Executive Director 1

\*\* CFO and Company Secretary is same individual

### 22. Turnover rate for permanent employees and workers

	Turnover rate FY 2024-2025			Turnover rate FY 2023-2024		
	Male	Female	Total	Male	Female	Total
Permanent Staff/ Sub-Staff	6.80%	12.50%	7.20%	6.30%	5.40%	5.90%
Permanent Workers	5.10%	4.90%	5.00%	6.00%	5.40%	5.70%

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

### 23. Names of holding / subsidiary / associate companies / joint ventures

The Company has no Holding, Subsidiary, Associate Company or Joint Ventures as on the date of this Report

Sl. 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)
-	-	-	-	-

## VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – YES  
(ii) Turnover (in ₹) - ₹ 177.35 Crores  
(iii) Net worth (in ₹) - ₹ 189.92 Crores



## Annexure - 8 to the Report of the Board of Directors

### VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-2025			FY 2023-2024		
		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	Y*	-	-	-	-	-	-
Investors (other than shareholder)	Y**	-	-	-	-	-	-
Shareholders	Y**	8	0	-	2	0	-
Employees and workers	Y***	-	-	-	-	-	-
Customers	Y****	-	-	-	-	-	-
Value Chain Partners	Y*****	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-

During the Financial Years 2023-2024 and 2024-2025, no complaints or grievances were reported from any other stakeholder group, including local communities, value chain partners, employees, and customers.

\*At the operational level, Estate Managers at the Tea Estates serve as designated contact points responsible for receiving and addressing any queries or concerns raised by the surrounding communities. They play a key role in maintaining an open channel of communication with the local population and ensuring timely resolution of issues.

\*\* At the corporate governance level, the Board of Directors has established several specialized Committees with clearly defined powers and responsibilities to facilitate effective oversight and prompt resolution of various matters. Among these, the Stakeholders' Relationship Committee is specifically tasked with handling all investor- and shareholder-related grievances and complaints, ensuring transparency and accountability in stakeholder engagement.

The mechanisms for addressing grievances from other key stakeholder groups are as follows:

\*\*\*Employees and Workers: The grievance redressal framework applicable to this group is elaborated under Principle 3, Point No. 6 of this report.

\*\*\*\*Customers: Relevant details outlining the grievance resolution process for customers are provided in Principle 9, Point No. 1.

\*\*\*\*\*Value Chain Partners: Concerns or complaints raised by suppliers, vendors, and other value chain partners are handled directly by the respective internal departments, on a case-by-case basis, ensuring a targeted and efficient response.

The company's policies and grievance redressal mechanisms are readily accessible on its official website, allowing stakeholders to understand and engage with the procedures in place. <https://rossellindia.com/management>



## Annexure - 8 to the Report of the Board of Directors

### 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:

Sl. 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	Water Management	Opportunity	Water is essential to our tea cultivation and processing activities. Poor water availability or inefficient usage could disrupt operations, whereas sustainable water management provides resilience and long-term benefits	We have implemented measures such as: Rainwater harvesting systems and check points within our estates. Drip irrigation to minimize water wastage.  Regular monitoring of water usage and conservation awareness among estate staff.	Positive
2	Training & Skill Development of employees	Opportunity	Our employees are the backbone of our operations. We believe that investing in their continuous learning and development is both a responsibility and an opportunity to enhance productivity and ensure operational excellence.	Through our HR team, we regularly conduct:  Induction programs for new team members to familiarize them with our company ethos, workplace safety, and ethical standards.  Upskilling sessions aimed at improving field operations, manufacturing efficiency, and sustainable agricultural practices.	Positive





## Annexure - 8 to the Report of the Board of Directors

3	Climate Change	Risk	As a tea producing organization, we recognize that our cultivation activities are deeply intertwined with the climate. Variations in weather patterns such as excessive rainfall or extreme heat pose significant risks to crop yield and quality.	<p>To address this, we have taken proactive steps:</p> <p>In times of heavy rainfall, we implement structured drainage systems to prevent waterlogging and reduce the risk of root rot and pest infestation.</p> <p>We use only approved pesticides to manage pest outbreaks in compliance with agro-environmental norms.</p> <p>During periods of high temperature, we initiate timely irrigation to protect plant health.</p> <p>We also contribute to climate resilience by maintaining water bodies and planting shade and fuel trees across our estates, thereby improving the local microclimate and soil structure.</p>	Negative
4	Occupational Health & Safety	Risk	Ensuring the safety and well-being of our workforce is of utmost importance. Tea cultivation and processing expose workers to various risks, including manual labour, machinery, and agrochemical use.	<p>We conduct:</p> <p>Regular safety audits and drills.</p> <p>Awareness sessions on safe handling of equipment and chemicals.</p> <p>Distribution of Personal Protective Equipment (PPE) to workers and strict adherence to OHS protocols.</p>	Negative
5	Product Quality & Traceability	Opportunity	Quality and trust define our brand. With growing global demand for traceable and ethically produced tea, we see an opportunity to strengthen our position in international markets.	<p>We follow:</p> <p>Strict quality control processes across our production chain.</p> <p>Traceability systems that track tea from leaf to cup.</p> <p>International certifications such as Rainforest Alliance and HACCP to assure buyers of our ethical and quality standards.</p>	Positive





## Annexure - 8 to the Report of the Board of Directors

### 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.

We have implemented following policies towards adopting National Guidelines on Responsible Business Conduct (NGRBC):

<b>Principle P1: Transparency &amp; Accountability</b> <ul style="list-style-type: none"><li>Code of Conduct for Directors and Senior Management Staff</li><li>Vigil Mechanism/Whistle Blower Policy</li><li>Prohibition of Insider Trading Code</li></ul>	<b>Principle P2: Product Responsibility</b> <ul style="list-style-type: none"><li>Food Safety Policy</li><li>Tea Cultivation Policy</li><li>Manufacturing Policy</li></ul>	<b>Principle P3: Employee Development</b> <ul style="list-style-type: none"><li>Human Resource Policy</li><li>Training &amp; Competency Assessment Procedure</li><li>Personal Hygiene Policy.</li></ul>
<b>Principle P4: Stakeholder Engagement</b> <ul style="list-style-type: none"><li>Corporate Social Responsibility (CSR) Policy</li><li>Dividend Distribution Policy</li></ul>	<b>Principle P5: Human Rights</b> <ul style="list-style-type: none"><li>Anti- Harassment policy</li><li>Anti- Sexual Harassment policy</li><li>No Discrimination Policy</li><li>Child &amp; forced Labour Policy</li><li>Gender Equality Policy</li><li>Freedom of Association Policy</li></ul>	<b>Principle P6: Environment Principle</b> <ul style="list-style-type: none"><li>Ecosystem Conservation</li><li>Soil Conservation</li><li>High Value Conservation Area</li><li>Water Conservation.</li></ul>
<b>Principle P7: Public Advocacy</b> <ul style="list-style-type: none"><li>Code of Conduct for Directors and Senior Management Staff.</li></ul>	<b>Principle P8: Inclusive Growth</b> <ul style="list-style-type: none"><li>Corporate Social Responsibility (CSR) Policy</li></ul>	<b>Principle P9: Customer Value</b> <ul style="list-style-type: none"><li>Business Ethics Policy</li></ul>



## Annexure - 8 to the Report of the Board of Directors

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	All Policies mandated by law have received formal approval from the Board of Directors.								
c. Web Link* of the Policies, if available	<a href="https://www.rossellindia.com/investor-information/">https://www.rossellindia.com/investor-information/</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
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.	These policies have been formulated in alignment with the National Guidelines on Responsible Business Conduct (NGRBC), 2019, as issued by the Ministry of Corporate Affairs. Additionally, Rossell India Limited adheres to globally recognized certifications, including Rainforest Alliance, Trustea, FSSC 22000, and FSSAI								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our strategic planning, business operations, and model are firmly anchored in principles of environmental stewardship, employee welfare, and customer satisfaction.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								
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)	The message from the Executive Chairman & Managing Director has been included at the beginning of this report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	The ultimate accountability for the implementation and supervision of Business Responsibility Policies, along with strategic decision-making on sustainability matters, lies with our Executive Chairman, Mr. H. M. Gupta, acting under the oversight of the Board of Directors.								
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.	No								

### 10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The review has been done by Executive Chairman and Managing Director, Mr. H. M. Gupta.									The review is conducted on an annual basis to ensure continued alignment with our sustainability and governance commitments.								



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Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Compliance with the laws of the country is the first step in responsible business conduct. The designated Compliance Officer of the Company is responsible to ensure that all the applicable laws are being complied with in letter and spirit. The compliance review with all the statutory requirements of relevance to the principles of National Guidelines on Responsible Business Conduct has further been done by the respective Committees of the Board.
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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.

Yes, at Rossell India Limited, the assessment and evaluation of our operational policies are carried out both internally and externally. Internally, these evaluations are integrated into our standard business operations and management procedures. Externally, several of our policies undergo independent assessments conducted by third-party agencies such as Indocert (for Rainforest Alliance and Trustea certifications), BSI (for FSSC 22000 certification), and relevant government departments. This dual-layered review process ensures that our practices remain effective, compliant, and aligned with industry benchmarks and regulatory expectations.

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)	-----Not Applicable -----								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
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

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership." While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

**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 programs 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	All members of the Board of Directors and Key Managerial Personnel (KMPs), as they collectively form the leadership team, are regularly informed and updated on a range of business-related matters, including aspects of responsible business conduct.	Discussions at the Board level comprehensively cover all relevant principles as outlined in the National Guidelines on Responsible Business Conduct (NGRBC), ensuring alignment with ethical and sustainable business practices.	100%
Key Managerial Personnel			



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Employees other than BoD and KMPs	Continuous on-the-job training is provided by respective supervisors as an integral part of the company's operational culture. These sessions are tailored to the specific roles and responsibilities of different categories of employees.	While the scope of training is work-specific and section-oriented, its impact is primarily qualitative and, therefore, not easily quantifiable.	A significant majority of our employees and workers benefit from this ongoing learning process.
Workers			

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the Financial Year, in the following format. (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) 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	There have been no instances during the reporting period wherein the Company, its Directors, or Key Managerial Personnel (KMPs) have incurred any fines, penalties, punishments, compounding fees, or settlement amounts.				
Settlement					
Compounding fee					
	Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	There have been no instances of non-monetary imprisonment or any other form of punishment imposed on the Company, its Directors, or Key Managerial Personnel (KMPs) during the reporting period.				
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not applicable, as neither the Company nor any of its Directors or Key Managerial Personnel (KMPs) have incurred any fines, penalties, or related monetary liabilities during the reporting period.	

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.

The Code of Conduct for the Board of Directors and Senior Management addresses concerns related to anti-corruption and anti-bribery. These policies are publicly accessible at <https://www.rossellindia.com/investor-information/>

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

No disciplinary actions have been initiated by any law enforcement authority against any Director, Key Managerial Personnel (KMPs), or employee of the Company on charges related to bribery or corruption.

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

No complaints have been reported concerning any conflict of interest involving the Directors, Key Managerial Personnel (KMPs), or any other employees of the Company.



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

Not Applicable

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

	FY 2024-2025	FY 2023-2024
Number of days of accounts payables	52 Days	64 Days

9. Open-ness of business

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

Parameter	Metrics	FY 2024-2025	FY 2023-2024
<b>Concentration of Purchases*</b>	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses.	Nil	Nil
<b>Concentration of Sales**</b>	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
<b>Share of RPTs</b>	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

\*No separate list of Trading Houses involved in purchases is maintained. Further, due to a large number of items of Chemicals, Fertilizers, Packing Materials and other stores items from different suppliers at various locations, including manufacturers, traders, dealers, and stockists, it is not feasible to isolate purchases from Trading Houses.

In any case, being a Plantation Company, Green Leaf (Raw Material for Black Tea produced) is plucked from its 7 Tea Estates and only a small quantity is procured from Small Tea Growers (STG) for utilisation of available manufacturing capacity at various Tea Factories. This operation is categorized as Bought Leaf Operations in the same business segment.

\*\* All sales are made directly to end customers or to enterprises that may further process or add value before supplying to end customers.



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

### Essential Indicators

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

	Current Financial Year 2024-2025	Previous Financial Year 2023-2024	Details of improvements in environmental and social impacts
R & D	100%	100 %	Membership Subscription to Tea Research Association, the premier Research body for Tea Industry. The amount paid was ₹ 19.01 lakhs for FY 2024-2025 against ₹ 19.31 lakhs paid for FY 2023-2024.
Capex	At Nagrijuli Tea Estate, Solar Project for generation of Solar Power was installed, for which ₹ 172.30 lakhs was invested being 0.97% of Turnover. The alternative energy generation will improve the environment with its positive impact.	NIL	

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

Yes

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

Yes, environmental parameters are duly taken into account during procurement decisions. All required materials are sourced in accordance with established standard specifications, and procurement is conducted through regular and reputable business associates who meet our quality and sustainability expectations.

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

The Company follows a structured approach for disposal of different types of waste in alignment with its Standard Operating Procedures (SOP):

- Packaging materials are disposed of through land burial in accordance with the Company's SOP, ensuring minimal environmental impact.
- Medical waste is handed over to designated local government hospitals for proper handling and disposal in compliance with biomedical waste management protocols.
- Empty chemical containers are responsibly disposed/sold to vendors approved by the Pollution Control Board (PCB), thereby ensuring safe recycling or disposal in line with regulatory standards.

In any case, Tea being a Food product, is subject to various FASSI Rules and Directions. Further, the Industry is subject to constant monitoring by the Regulatory authority, the Tea Board of India.

- 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.

We have reviewed our operational scope and product categories, and based on current regulatory requirements, EPR obligations do not apply to us.



## Annexure - 8 to the Report of the Board of Directors

**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:

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	245	200	82%	81	33%	NA	NA	0	0	0	0
Female	25	201	80%	9	36%	12	48%	NA	NA	7	28%
Total	270	220	81%	90	33%	12	48%	0	0	7	28%
Other than Permanent employees											
Male	15	0	0%	2	13%	NA	NA	0	0	0	0
Female	3	0	0%	0	0%	2	67%	NA	NA	0	0%
Total	18	0	0%	2	11%	2	67%	0	0	0	0

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	2,455	762	31%	620	25%	NA	NA	0	0%	0	0	
Female	2,594	790	30%	677	26%	1,413	54%	NA	NA	261	5%	
Total	5,049	1,552	31%	1,297	25%	1,413	54%	0	0%	261	5%	
Other than Permanent workers *												
Male	2,263	385	17%	540	24%	NA	NA	0	0%	0	0	
Female	2,785	786	28%	933	34%	787	28%	NA	NA	524	19%	
Total	5,048	1,171	23%	1,473	29%	787	28%	0	0%	524	19%	

\*All our employees and workers at the Tea Estates are provided with comprehensive medical protection through Estate Hospitals and, if necessary, external medical treatment. We ensure compensation in accordance with the Workmen Compensation Act in case of any accidents. Additionally, our workforce benefits from maternity leave, sick leave, and access to baby crèche facilities during working hours.

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

	FY 2024-2025	FY 2023-2024
Cost incurred on well-being measures as a % of total revenue of the Company.	4.34%	4.80%





## Annexure - 8 to the Report of the Board of Directors

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

Benefits	FY 2024-2025			FY 2023-2024		
	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%	0%	Y	0%	0%	Y

\* ESI is not applicable to workers at our Tea Estates, as each Estate has a well-equipped hospital managed by qualified medical professionals to ensure comprehensive healthcare.

### 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, our offices and facilities are designed to be accessible, featuring multiple elevators and ramps to accommodate persons with disabilities.

### 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.

There has been no formal policy in place, which is being codified now. However, the Company's hiring and other HR practices are aligned with the Rights of Persons with Disabilities Act, 2016.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100 %	100 %	100 %	100 %
<b>Total</b>	100 %	100 %	100 %	100 %

### 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 Welfare Officers at our Tea Estates serve as the primary point of contact for employees and workers to raise any complaints or grievances. Additionally, employees may escalate their concerns to the Estate Manager or directly to the Chief Executive Officer at our Head Office.  We ensure that all grievances are managed and resolved in accordance with the established grievance redressal mechanism, which complies with union rules and the standards set by the Rainforest Alliance Certification.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	



## Annexure - 8 to the Report of the Board of Directors

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity excluded the data in respect of newly acquired Dhoedaam Tea Estate:

Category	FY 2024-2025			FY 2023-2024		
	Total Employees/ Workers in respective Category (A)	No. of employees / workers in respective category who are part of association / union (B)	% (B/A)	Total Employees/ Workers in respective Category (A)	No. of employees / workers in respective category who are part of association / union (B)	% (B/A)
<b>Total Permanent Staff / Sub-Staff</b>						
Male	245	245	100%	339	308	61%
Female	25	25	100%	32	30	38%
<b>Total Permanent Workers</b>						
Male	2,455	2,455	100%	2,508	2,508	100%
Female	2,594	2,594	100%	2,524	2,524	100%

We ensure that all employees and workers at our respective Tea Estates are members of recognized employee unions

8. Details of training given to employees and workers excluded the data in respect of newly acquired Dhoedaam Tea Estate:

Category	FY 2024-2025					FY 2023-2024				
	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)
<b>Staff / Sub-Staff</b>										
Male	245	231	94%	170	69%	339	339	100%	281	83%
Female	25	23	92%	21	84%	32	29	91%	26	81%
<b>Total</b>	<b>270</b>	<b>254</b>	<b>94%</b>	<b>191</b>	<b>71%</b>	<b>371</b>	<b>368</b>	<b>99%</b>	<b>307</b>	<b>83%</b>
<b>Workers</b>										
Male	5,049	3,189	63%	1,336	26%	4,788	2,868	60%	1,677	35%
Female	5,048	3,354	67%	1,671	33%	5,915	4,418	75%	2,552	43%
<b>Total</b>	<b>10,097</b>	<b>6,543</b>	<b>65%</b>	<b>3,007</b>	<b>30%</b>	<b>10,703</b>	<b>7,286</b>	<b>68%</b>	<b>4,229</b>	<b>40%</b>

9. Details of performance and Career development reviews of employees excluded the data in respect of newly acquired Dhoedaam Tea Estate:

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Staff / Sub-Staff</b>						
Male	245	134	55%	317	82	48%
Female	25	14	56%	28	9	64%
<b>Total</b>	<b>270</b>	<b>148</b>	<b>55%</b>	<b>345</b>	<b>91</b>	<b>50%</b>
<b>Workers</b>						
Male	2,455	1,442	58%	2,508	1,057	42%
Female	2,594	1,555	59%	2,524	945	37%
<b>Total</b>	<b>5,049</b>	<b>2,997</b>	<b>59%</b>	<b>5,032</b>	<b>2,002</b>	<b>40%</b>

10. Health and safety management system:

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

Yes, we have implemented an Occupational Health and Safety Management System across all our Tea Estates to ensure the well-being and safety of our employees and workers.



## Annexure - 8 to the Report of the Board of Directors

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

We adhere strictly to the guidelines to identify, manage, and mitigate occupational health and safety risks within our organization.

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

Yes, our employees are encouraged to report any work-related hazards to the Safety Committee members or their respective Managers. We have a structured process in place to effectively identify, assess, and address such risks.

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

Yes, we have a certified nurse available on every working day at our facility. Additionally, we provide retiring rooms for both men and women where they can rest as needed.

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

Safety Incident/Number	Category	FY 2024-2025	FY 2023-2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers		
Total recordable work-related injuries	Employees	-	-
	Workers		
No. of fatalities	Employees	-	-
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers		

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

We are committed to ensuring the health and safety of our workers by:

- Providing appropriate personal protective equipment (PPE) to all employees.
- Maintaining proper ventilation to prevent dust exposure and ensure good air quality in the workplace.
- Promoting good hygiene practices, including regular hand washing and the use of sanitizers, to minimize the spread of germs.
- Conducting regular training sessions for workers on safe handling of equipment and machinery, as well as emergency response protocols.
- Providing comprehensive training on fire safety and emergency procedures, complemented by regular mock drills.
- Performing routine health and safety audits to identify potential hazards and ensure strict adherence to safety protocols.
- Offering wellness programs, especially for female workers, to encourage healthy habits and reduce the risk of injury and illness.

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

	FY 2024-2025			FY 2023-2024		
	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	-	-	-	-	-	-
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour / Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Any other type of complaint	-	-	-	-	-	-

No complaints were registered during FY 2024-2025 or FY 2023-2024.



## Annexure - 8 to the Report of the Board of Directors

### 14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

Assessments are conducted as an integral part of routine business operations. In addition, regular inspections are carried out by inspectors from various statutory and regulatory authorities to ensure compliance with applicable requirements.

### 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.

The laid down health and safety precautions measures are aligned with the regulatory requirement and reviewed from time to time to ensure the best possible healthy and safe environment for the Workers and other employees.

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

### Essential Indicators

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

Rossell India Limited acknowledges its responsibility towards society and supports inclusive growth and equitable development of all its stakeholders. We strongly believe in growing together responsibly leading to the success of our business. We aim at balancing the needs and address the concerns of our stakeholders and endeavour to take into consideration the impact it has on the environment, society, and the community.

#### 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 (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
Customers	No	Customer Feedback, Website, Product Catalogues Customer Meetings.	Ongoing	Customer Satisfaction, Product Quality.
Employees	No	Meetings, Trainings, Notice Boards, Website, Employee Survey feedback, Annual Performance Review	Ongoing	Employee Satisfaction, Working conditions, employee performance
Community, NGOs	Yes	Meeting with community representative, Corporate Social Responsibility engagements	Ongoing	The welfare of the community in the areas surrounding our Tea Estates
Investors & Shareholders & Analysts	No	Investor Grievance redressal mechanism, AGM	Ongoing	Business Strategies and Performance
Regulatory Bodies	No	Compliance Reports	Ongoing	Compliance with the Law of the land



## Annexure - 8 to the Report of the Board of Directors

### PRINCIPLE 5 Businesses should respect and promote human rights Essential Indicators

#### Essential Indicators

1. Employees who have been provided training on human rights issues and policy(ies) of the entity, in the following format excluded the data in respect of newly acquired Dhoedaam Tea Estate:

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees' / workers covered (D)	% (D / C)
<b>Staff / Sub-Staff</b>						
Permanent	270	245	91%	345	315	91%
Other than permanent	18	14	78%	26	20	77%
<b>Total Employees</b>	<b>288</b>	<b>259</b>	<b>90%</b>	<b>371</b>	<b>335</b>	<b>90%</b>
<b>Workers</b>						
Permanent	5,049	3,634	72%	5,032	3,388	67%
Other than permanent	5,048	3,136	62%	5,671	3,456	61%
<b>Total Employees</b>	<b>10,097</b>	<b>6,770</b>	<b>67%</b>	<b>10,703</b>	<b>6,844</b>	<b>64%</b>

2. Details of minimum wages paid to employees, in the following format excluded the data in respect of newly acquired Dhoedaam Tea Estate:

Category	FY 2024-2025					FY 2023-2024				
	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)
Staff / Sub-Staff										
Permanent										
Male	245	127	52%	118	48%	317	249	79%	68	21%
Female	25	15	60%	10	40%	28	22	79%	6	21%
Other than Permanent										
Male	15	11	87%	2	13%	22	20	91%	2	9%
Female	3	3	100%	0	0%	4	4	100%	0	0%
Workers										
Permanent										
Male	2,455	1,670	68%	785	32%	2,508	2,021	81%	487	19%
Female	2,594	1,705	66%	889	34%	2,524	2,039	81%	485	19%
Other than Permanent										
Male	2,263	1,717	76%	546	24%	2,280	2,050	90%	230	10%
Female	2,785	2,126	76%	661	24%	3,391	3,146	93%	245	7%

The employees and workers are compensated in accordance with industry-wide settlements negotiated with the Unions. For the purpose of the table above, these settlements have been considered as the benchmark for minimum wages. It is important to note that no statutory minimum wage has been prescribed for plantation workers and employees in Assam.



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

a) Median remuneration / wages (excluding newly acquired Dhoedaam Tea Estate)

		Male		Female
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	2	1,24,22,867	1	68,95,600
Key Managerial Personnel (MD as well CFO/CS included above)	-	-	-	-
Employees other than BoD and KMP	494	1,75,084	39	3,57,094
Workers	2,332	92,848	2,534	90,364

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

	FY 2024-2025	FY 2023-2024
Gross wages paid to females as % of total wages	36.72%	35.90%

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

Yes, the designated focal point for addressing any human rights concerns or adverse impacts arising from the company's operations whether caused directly or indirectly is the Human Resource Officer, who holds the position of Senior Manager (Administration). This officer is responsible for overseeing and managing all human rights related matters at both the Head Office and the Estate level, ensuring that any issues are appropriately identified, assessed, and resolved in alignment with the company's commitment to ethical and responsible business practices.

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

A dedicated grievance management committees are in place at the Estate level. All employees of the Estate are well informed and trained on the grievance redressal procedures, ensuring that any concerns or issues can be communicated through appropriate channels. Owing to empathetic and stakeholder centric policies adopted by the Company, no formal grievances have been reported to date, and consequently, no redressal action has been required. Additionally, the Whistle Blower Policy and the Prevention of Sexual Harassment (POSH) Policy provide structured mechanisms to safeguard complainants and ensure protection against retaliation or adverse consequences in cases of discrimination and harassment.

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

	2024-2025			2023-2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-



## Annexure - 8 to the Report of the Board of Directors

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

	FY 2024-2025	FY 2023-2024
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

The Whistle Blower Policy establishes a mechanism that safeguards complainants from any adverse repercussions in cases involving discrimination or harassment.

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

Yes.

10. Assessments for the year:

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

All assessments have been integrated into the Company's routine business operations and are regularly reviewed through inspections conducted by relevant statutory and regulatory authorities.

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

Not applicable, as the assessments referenced in Question 10 did not identify any significant risks or concerns.

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

#### Essential Indicators

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

Parameter	FY 2024-2025	FY 2023-2024
<b>From renewable source</b>		
Total electricity consumption (A)	1086 GJ	25 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	1,086 GJ	25 GJ
<b>From non-renewable sources</b>		
Total electricity consumption (D)	13,976 GJ	12,627 GJ
Total fuel consumption (E)	1,21,239 GJ	1,26,020 GJ
Energy consumption through other source (F)	-	-



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Total energy consumed from non-renewable sources (D+E+F)	135,215 GJ	138,647 GJ
Total energy consumed (A+B+C+D+E+F)	136,301 GJ	138,672 GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	768.55 GJ / Crores of Turnover	957.85 GJ / Crores of Turnover
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP).	186.6 GJ / Crores of Turnover	262.9 GJ / Crores of Turnover
Energy intensity in terms of physical output	-	-
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? (Y/N) If yes, name of the external agency.

**N**, independent assessment, evaluation, or assurance has been carried out by any external agency.

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 operations do not fall under the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme.

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

Parameter	FY 2024-2025	FY 2023-2024
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	100	100
(ii) Groundwater	11,985	15,897
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>12,085</b>	<b>15,997</b>
Total volume of water consumption (in kilolitres)	12,085	15,997
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations)	68.14 KL / Crores of Turnover	83.12 KL / Crores of Turnover
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	16.55 KL / Crores of Turnover	22.8 KL / Crores of Turnover
Water intensity in terms of physical Output	-	-
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? (Y/N) If yes, name of the external agency. **N**.



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### 4. Provide the following details related to water discharged:

The business operations do not involve discharge of any signification volume of Water. Therefore, table below is Not Applicable.

Parameter	FY 2024-2025	FY 2023-2024
<b>Water discharged by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment		
(ii) To Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment		
(iii) To Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
<b>Total water discharged (in kilolitres)</b>		

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 - **N**

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

No liquid is used in the tea manufacturing process, except for washing purposes. The quantity used is not significant and is discharged through the effluent treatment plant.

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

Parameter	Please specify unit	FY 2024-2025	FY 2023-2024
NOx	PPM	18.17	20.57
Sox	mg/Nm3	9.79	7.05
Particulate matter (PM)	mg/Nm3	42.26	52.57
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP) (Carbon Monoxide)	mg/Nm3	0.08	0.25
Others – please specify (Total Fluoride)	mg/Nm3	7.42	3.00

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: **N**.



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

Parameter	Unit	FY 2024-2025	FY 2023-2024
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	8,142	8,250
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	2,822	2,511
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> Equivalent / Crores of Turnover	61.82 MT / Crores of Turnover	74.01 MT / Crores of Turnover
Total Scope 1 and Scope 2 emission intensity per rupee turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		15.0 MT / Crores of Turnover	20.3 MT / Crores of Turnover
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-		-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-		-

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

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

We have taken several initiatives to minimize greenhouse gas (GHG) emissions across its operations. These efforts are aimed at promoting energy efficiency, reducing fossil fuel consumption, and encouraging sustainable practices. Key actions include:

- All new machinery acquisitions are strategically planned with a focus on optimizing energy usage and conserving financial resources. Priority is given to energy-efficient and sustainable technologies.
- A formal proposal has been submitted to the Government and Assam Power Distribution Company Limited (APDCL) seeking consent to install solar power systems. A significant step in this direction is the successful installation of a 302.4 KWp Solar Power Plant at Kharikatia Tea Estate under the OPEX (Operating Expense) model, implemented in partnership with Tata Power Solar. Further, the 493.24 KWp Solar Power Project has also been successfully installed at Nagrijuli TE under Capex Model. Solar Power Project is now being taken up for implementation in Romai Tea Estate.
- Conventional gas burners at the Dikom Tea Estate have been replaced with advanced burners that ensure better combustion efficiency, evident by the presence of a clean blue flame which signifies optimal burning and reduced gas consumption.
- At Dikom and Nokhroy Tea Estates, aging underground gas pipelines were replaced with new pipelines laid above ground to enhance durability and ease of maintenance. Additionally, all gas supply pipelines underwent hydraulic testing, and any leaking or deteriorated valves were replaced to prevent gas loss.
- Gas burners at Nokhroy and Romai estates have been recalibrated to achieve a blue flame, indicating complete and efficient combustion, thereby minimizing fuel usage and emissions.
- Old translucent roofing materials were cleaned and additional transparent (perpex) sheets were installed to maximize natural daylight and reduce reliance on electric lighting during daytime operations.
- The company enhanced the mechanization of pruning activities by supplying additional pruning machines. This not only improved work quality and efficiency but also ensured timely completion of tasks, reducing manual labour and associated fuel use.
- A phased replacement of halogen bulbs with energy efficient LED lights is currently underway across all operational units.
- Water flow meters have been installed to accurately measure and monitor water usage during pumping activities, promoting efficient use of water resources and energy.



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- Chemical usage has been significantly reduced by adopting a proactive approach to pest control. Early detection methods, such as the 'search and kill' technique, are employed to manage infestations at an early stage, thereby avoiding widespread and harmful chemical spraying.
- The use of nitrogen (Urea) and potassium (MOP) fertilizers has been minimized, with a gradual introduction of Nano Urea, a more efficient and eco-friendly alternative. This shift aims to lower chemical inputs and reduce soil and environmental degradation.

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

Parameter	FY 2024-2025	FY 2023-2024
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	1.73	1.59
E-waste (B)	-	0.00
Bio-medical waste (C)	-	0.02
Construction and demolition waste (D)	-	0.00
Battery waste (E)	-	0.03
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)- Used Oil	-	0.17
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.21	3.11
Total (A+B + C + D + E + F + G + H)	1.94	4.91
Waste intensity per rupee of turnover (Total waste generated /Revenue from operations)	0.0109 Tons / Cr	0.0337 Tons / Cr
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0026 Tons/Cr	0.009260775 Tons/Cr
Waste intensity in terms of physical output	-	-
Waste intensity ( <i>optional</i> ) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled*	1.94	4.91
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	1.94	4.91
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	Unusable paper sacks are buried and written off.	
(ii) Landfilling	The Agricultural waste is mulched back in the field.	
(iii) Other disposal operations	Empty Chemical Containers are disposed through Govt./PCB approved vendors.	



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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. **N**

\*Tea waste that is deemed unfit for human consumption is rendered unusable by treating it with lime, effectively denaturing it. However, if the waste is assessed to be suitable for further use and fit for human consumption, it is sold to instant tea manufacturers, but only after obtaining necessary approvals from the Tea Board of India. All other types of waste generated during operations are responsibly managed by being sent to authorized collectors. These collectors either recycle the materials or process them through composting, ensuring environmentally sound waste disposal practices.

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.

Our waste management strategy is guided by the core principles of Reduce, Reuse, and Recycle, with a long-term vision of achieving zero waste to landfill. To realize this goal, we have implemented a systematic segregation of waste at the source, ensuring that each category of waste is handled appropriately. The collected waste is then treated, recycled, or disposed of in strict compliance with all applicable environmental regulations and statutory guidelines.

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:

None of our office locations are situated in or around ecologically sensitive zones.

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

No Environmental Impact Assessment (EIA) was mandated under the applicable laws during the current Financial Year.

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

Yes, the Company complies with all applicable environmental laws and regulations in India.

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

We work very closely with leading Industry Associations and Chambers of Commerce at International, National, State and Local levels to advocate and pursue various causes that are in larger interests of industry, economy, society and the public especially in areas of economic reforms.

#### Essential Indicators

1. a) Number of affiliations with trade and industry chambers/ associations.  
5 (Five)
- 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.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Tea Association, Kolkata	National
2	Tea Research Association, Kolkata	National
3	Calcutta Tea Traders' Association, Kolkata	National
4	Federation of Import and Export Organization, (FIEO) Kolkata	National
5	Guwahati Tea Auction Committee, Guwahati	National



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- 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.

Not applicable, as the entity has not received any adverse orders from regulatory authorities related to anti-competitive conduct.

### PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

The Company encourages the Employees to contribute to society at an individual level by participating in blood donation, community service, donation for the needy etc.

#### Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current Financial Year.

No Social Impact Assessments (SIA) were required for the company's projects during the Financial Year 2024-2025.

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

No projects involving Resettlement and Rehabilitation (R&R) were undertaken during the Financial Year 2024-2025.

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

Given the nature of the business, any concerns or grievances from the community are addressed by the respective departments on a case-by-case basis. No complaints or concerns were raised by the community during the Financial Years 2024-2025 and 2023-2024

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

	FY 2024-2025	FY 2023-2024
Directly sourced from MSMEs/ small producers	Stores Items – 35% (approx..)	Stores Items – 30% (approx..)
Sourced directly from within India	Bought Leaf – 100%	Bought Leaf – 100%

- 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.

Locations	FY 2024-2025	FY 2023-2024
Rural	100%	100%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	0%	0%

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

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

#### Essential Indicators

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

Customers can reach out to the company on the email id "[rossell@rossellindia.com](mailto:rossell@rossellindia.com)" and [corporate@rosselltea.com](mailto:corporate@rosselltea.com) in case of any feedback or complaints.



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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	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-2025			FY 2023-2024		
	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
Data Privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber Security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Others	-	-	-	-	-	-

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

There were no instances of product recalls on account of safety issues.

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.

The Company is in the process of reviewing its Computerisation system, Cyber Security is a part of such review. However, there is no laid down policy in this regard.

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

No regulatory action has been taken regarding advertising, essential services, cyber security, data privacy or product recalls.

7. Provide the following information relating to data breaches:

a) Number of instances of data breaches - Nil

b) Percentage of data breaches involving personally identifiable information of customers - Not Applicable

c) Impact, if any, of the data breaches. - Not Applicable