RAGHAV PRODUCTIVITY ENHANCERS LTD.
(Formerly - Raghav Ramming Mass Ltd.)

Date: 05-06-2026

To,

The BSE Limted **Phiroze Jeejeebhoy Towers** **Dalal Street,** **MUMBAI- 400 001** **Scrip Code: 539837**	**The Listing Department** **The National Stock Exchange of India Ltd.** **Exchange Plaza, C-1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai- 400051** **Company Code: RPEL**

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

Dear Sir/Ma'am

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, please find enclosed Business Responsibility and Sustainability Report for Financial Year 2025-26

The same is also available on the company's website at www.rammingmass.com

Kindly take above in your records and oblige

Thanking You

Yours Faithfully
For Raghav Productivity Enhancers Limited

Neha Rathi Digitally signed by Neha Rathi
Date: 2026.06.05 13:27:19
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Neha Rathi
(Company Secretary & Compliance Officer)
M.No.: A38807

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

Part I Details of the Listed Entity

S. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L27109RJ2009PLC030511
2.	Name of the Listed Entity	Raghav Productivity Enhancers Limited
3.	Year of Incorporation	2009
4.	Registered Office Address	Office No. 36, 4th Floor, Alankar Plaza A-10, Central Spine, Vidhyadhar Nagar, Jaipur, Jaipur, Rajasthan, India, 302023
5.	Corporate Office Address	Office No. 36, 4th Floor, Alankar Plaza A-10, Central Spine, Vidhyadhar Nagar, Jaipur, Jaipur, Rajasthan, India, 302023
6.	E-mail	cs@rammingmass.com
7.	Telephone	+91-141-2235760
8.	Website	https://www.rammingmass.com/
9.	Financial year for which reporting is being done	April 2025 - March 26
10.	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited (NSE) 2. BSE Limited (BSE)
11.	Paid-up Capital	INR 45,91,19,600/-
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 Neha Rathi Telephone: 0141-2235760 Email: cs@rammingmass.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	RPEL is reporting on Standalone Basis
14.	Name of assessment or assurance provider	Not Applicable
15.	Type of assessment or assurance obtained	No Assessment or Assurance taken for the reporting year

I. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing	Refractory Product manufacturing services	100%

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

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Refractory Product	99885320	100%

II. 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	1	1	2
International	-	-	-

19. Market served by the entity:

a. No. of Locations

Locations	Number
National (No. of States and Union Territories)	**27**
Name of States and Union Territories	Arunachal Pradesh, Assam, Andhra Pradesh, Bihar, Chhattisgarh, Dadar & Nagar Haveli, Goa, Gujarat, Haryana, Himachal Pradesh, J&K, Jharkhand, Karnataka, Maharashtra, Madhya Pradesh, Mizoram, Meghalaya, Odisha, Puducherry, Punjab, Rajasthan, Tamil Nadu, Telangana, Tripura, Uttarakhand, Uttar Pradesh, West Bengal
International (No. of Countries)	**39**
Name of Countries	Algeria, Angola, Armenia, Bhutan, Bangladesh, Burkina Faso, Benin, Burundi, Djibouti, Democratic Republic of Congo, Ethiopia, England, Ghana, Indonesia, Iraq, Jordan, Kenya, Kuwait, Liberia, Libya, Mozambique, Madagascar, Mali, Mauritania, Nepal, Nigeria, Oman, Qatar, Rwanda, Sri Lanka, Saudi Arabia, South Africa, Senegal, Sudan, Tanzania, Taiwan, Togo, United Arab Emirates, Uganda.

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

During the reporting financial year, the Company achieved export revenues of INR 5,554.08 lakhs, accounting for 48.59% of the total turnover. This contribution highlights RPEL's robust international market presence and the increasing global demand for high-quality Silica Ramming Mass, a key component in the steel and foundry sectors.

c. A brief on types of customers

Raghav Productivity Enhancers Ltd. primarily caters to industrial customers engaged in metal melting and casting operations. Its customer base is diversified across domestic and international markets and includes:

- **Steel Manufacturers:** Large and medium-scale steel plants operating induction furnaces for primary and secondary steel production.
- **Foundries and Casting Units:** Enterprises involved in the production of cast iron, alloy steel, and specialized metal components across automotive, infrastructure, and engineering sectors.
- **Metal Processing and Recycling Units:** Facilities engaged in scrap-based metal melting and refining processes, requiring high-performance refractory lining materials.
- **Export Clients:** International steel producers and foundries across 39+ countries, reflecting the Company's strong global footprint and product acceptance.

The Company's products are critical consumables in furnace operations, enabling enhanced thermal efficiency, durability, and operational performance, thereby fostering long-term relationships with customers focused on cost optimization and process reliability.

III. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			EMPLOYEES			
1	Permanent (D)	14	11	78.57%	3	21.43%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total Employees (D+E)**	**14**	**11**	**78.57%**	**3**	**21.43%**
			WORKERS			
4	Permanent (F)	45	45	100%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	**Total Workers (F+ G)**	**45**	**45**	**100%**	**0**	**0%**

c. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B /A)	No. (C)	% (C /A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	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)	0	0	0%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	**Total differently abled Workers (F+ G)**	**0**	**0**	**0%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57%
Key Management Personnel (other than BOD)	2	1	50%

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

	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	36.36%	28.57%	**34.48%**	66.67%	50%	**63.15%**	41.86%	28.57%	**40%**
Permanent Workers	*65.67%	-	**65.67%**	29.63%	-	**29.63%**	32.11%	-	**32.11%**

*The high turnover rate is majorly on account of transfer of employees/workers to the Company's wholly owned subsidiary.

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

23. (a) Names of holding / subsidiary / associate companies / Joint Ventures:

S. No.	Name of the holding/ subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Raghav Productivity Solutions Private Limited	Subsidiary	100%	No

V. CSR Details

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

Particulars	Amount in lakhs
Turnover	₹ 11,431.67
Net worth	₹ 20,395.47

VI. 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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	**Yes** – Formal grievance redressal mechanism in place to address concerns of local communities and external stakeholders in a timely and transparent manner.	0	NA	NA	0	NA	NA
Investors (Others than Shareholders)	**Yes** – Mechanism in place to monitor and resolve investor grievances efficiently.	0	NA	NA	0	NA	NA
Shareholders	**Yes** – Dedicated Secretarial Department manages and resolves shareholder grievances.	0	NA	NA	0	NA	NA
Employees and Workers	**Yes** – Comprehensive HR Policy including formal grievance redressal mechanism.	9	NA	Resolved	10	NA	Resolved
Customers	**Yes** – Structured grievance redressal system ensuring prompt, fair, and transparent resolution of customer concerns.	11	NA	Resolved	7	NA	Resolved
Value Chain Partners	**Yes** – Mechanism established to address concerns of suppliers and partners.	0	NA	NA	0	NA	NA

Web link for Grievance Redressal: https://www.rammingmass.com/pdf/GREIVANCE%20REDRESSAL%20POLICY.pdf

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

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

S. No.	Material Issue Identified	R/O	Rationale for Identification	Approach to Mitigation / Leverage	Financial Implications
1	**Occupational Health & Safety (Silica Dust & Silicosis Risk)**	Risk	Exposure to respirable silica dust in manufacturing operations poses significant health risks, regulatory liabilities, and reputational concerns.	Advanced dust suppression systems, enclosed operations, PPE usage, continuous air monitoring, periodic medical check-ups, and adherence to global safety standards.	**Negative:** short-term compliance cost; **Positive:** long-term productivity, reduced liabilities.
2	**Energy Intensity & GHG Emissions**	Risk	Energy-intensive processes contribute to emissions and expose the Company to transition risks and regulatory pressures.	Energy-efficient technologies, renewable energy adoption, energy audits, and emissions tracking aligned with global standards.	**Negative:** initial investment; **Positive:** long-term cost savings, ESG ratings improvement.
3	**Climate Change Risk & Carbon Neutrality Transition**	Risk / Opportunity	Increasing regulatory focus and stakeholder expectations around decarbonisation require proactive climate strategies.	Development of decarbonisation roadmap, renewable integration, carbon footprint reduction initiatives, and long-term net-zero alignment.	**Negative:** transition cost; **Positive:** access to green finance, enhanced market positioning.

S. No.	Material Issue Identified	R/O	Rationale for Identification	Approach to Mitigation / Leverage	Financial Implications
4	**Raw Material Availability & Responsible Sourcing (Quartz Reserves)**	Risk	Dependence on high-quality quartz exposes the Company to supply constraints, environmental risks, and price volatility.	Strategic sourcing near reserves, long-term contracts, supplier due diligence, and responsible mining practices.	**Negative:** cost volatility; **Positive:** secured supply and operational continuity.
5	**Supply Chain Sustainability & Resilience**	Risk	Supplier concentration, ESG non-compliance, and external disruptions may impact operations and brand reputation.	Supplier diversification, ESG screening, strong vendor relationships, real-time monitoring, and contingency planning.	**Negative:** higher procurement cost; **Positive:** reduced disruption risk.
6	**Waste Management & Circular Economy (Refractory Waste)**	Risk / Opportunity	Generation of refractory waste requires responsible disposal; increasing focus on circular economy practices.	Waste minimisation, recycling initiatives, co-processing, and reuse of materials wherever feasible.	**Negative:** compliance cost; **Positive:** cost optimisation and sustainability positioning.
7	**Product Quality & Furnace Performance Efficiency**	Opportunity	High-performance products directly improve customer furnace efficiency, durability, and productivity.	Continuous R&D, proprietary technologies, strict quality control systems, and process innovation.	**Positive:** premium pricing, customer retention, market leadership.
8	**Innovation & Sustainable Product Development**	Opportunity	Growing demand for sustainable and high-performance refractory materials presents expansion opportunities.	Investment in R&D to develop eco-efficient, durable, and high-performance products.	**Positive:** market expansion, improved margins, competitive differentiation.
9	**Employee Training & Development**	Opportunity	Skilled workforce is critical for operational efficiency, safety compliance, and innovation.	Continuous training programs, skill development initiatives, and safety awareness programs.	**Positive:** productivity improvement, reduced incidents, talent retention.
10	**Human Rights & Labour Standards**	Risk	Non-compliance with labour laws or human rights expectations can lead to reputational and legal risks.	Strong HR policies, compliance with labour laws, fair wages, safe working conditions, and grievance mechanisms.	**Negative:** compliance cost; **Positive:** employee satisfaction and brand trust.
11	**Cybersecurity & Data Privacy**	Risk	Increasing digitalisation exposes the Company to cyber threats, data breaches, and operational disruptions.	Implementation of IT security systems, access controls, regular audits, and data protection frameworks.	**Negative:** technology investment; **Positive:** risk mitigation and operational continuity.
12	**Corporate & Sustainability Governance**	Risk / Opportunity	Strong governance is critical for regulatory compliance, ESG integration, and stakeholder confidence.	Board-level oversight, ESG policies, internal controls, and transparent disclosures aligned with BRSR/GRI.	**Positive:** investor confidence, compliance assurance; **Negative:** governance cost.
13	**Business Performance & Resilience**	Opportunity	Ability to sustain growth amidst market volatility, global demand shifts, and economic cycles is critical.	Diversified customer base, export strategy, cost optimisation, and operational efficiency initiatives.	**Positive:** stable revenue, long-term growth.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.rammingmass.com/our-policies.php#investor-tab								
Materiality Policy	https://www.rammingmass.com/pdf/materiality-policy.pdf	https://www.rammingmass.com/pdf/ESG%20POLICY.pdf	https://www.rammingmass.com/pdf/sexualharrasmentpolicies.pdf	https://www.rammingmass.com/pdf/dividend-distribution-policy.pdf	https://www.rammingmass.com/pdf/sexualharrasmentpolicies.pdf	https://www.rammingmass.com/pdf/SUSTAINABILITY%20POLICY.pdf	https://www.rammingmass.com/pdf/dividend-distribution-policy.pdf	https://www.rammingmass.com/pdf/csr-policy-new.pdf	https://www.rammingmass.com/pdf/GREIVANCE%20REDRESSAL%20POLICY.pdf
Material Subsidiary Policy	https://www.rammingmass.com/pdf/Policy-for-determining-material-subsidiary.pdf								
Raghav Nomination and Remuneration Policy	https://www.rammingmass.com/pdf/raghav-nomination-and-remmuneration-policy.pdf								
Related Party Policy	https://www.rammingmass.com/pdf/related-party-policy.pdf								
CSR Policies	https://www.rammingmass.com/pdf/csr-policy-new.pdf								
RPEL Code of Conduct Policy	https://www.rammingmass.com/pdf/RPEL%20Code%20of%20Conduct%20Policy.pdf								
RPEL Anti-Bribery Anti-Corruption Policy	https://www.rammingmass.com/pdf/RPEL%20Anti%20Bribery%20%20Anti%20Corruption%20Policy.pdf								
Risk Management Policy	https://www.rammingmass.com/pdf/risk-managment-policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards adopted by your entity and mapped to each principle.	ISO 9001:2015 and ISO 14001:2015	ISO 9001:2015	ISO 45001:2018	ISO 14001:2015					ISO 14001:2015

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	RPEL is committed to supporting India's Net Zero ambition and continues to strengthen its sustainability approach through broader environmental, social and governance commitments aligned with the nature and scale of its operations. The Company aims to promote resource efficiency, responsible environmental management, waste minimization, pollution control and sustainable operational practices. Further, RPEL remains focused on maintaining a safe workplace, employee development and wellbeing, while ensuring compliance with applicable laws and fostering transparent and ethical governance practices. During FY 2025–26, the Company initiated the assessment and accounting of its greenhouse gas emissions covering Scope 1, Scope 2 and relevant Scope 3 categories, marking an important first step in strengthening its climate-related disclosures and sustainability journey. Going forward, the Company intends to progressively enhance ESG integration across its operations and continue improving its sustainability performance over time.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has established a robust monitoring framework to track performance against its ESG commitments, goals, and targets on an ongoing basis. Any deviations from planned outcomes are systematically evaluated through structured root-cause analysis, followed by the implementation of appropriate corrective and preventive actions to ensure alignment with defined objectives. Further, the Company, in collaboration with its key stakeholders, remains committed to progressively strengthening and integrating ESG practices into its operations and decision-making processes.								

Governance, Leadership and Oversight

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

At Raghav Productivity Enhancers Ltd. (RPEL), we recognise that sustainable business growth is closely linked with responsible environmental stewardship, social wellbeing and strong governance practices. In the backdrop of rapid climate change, evolving sustainability expectations and global commitments towards sustainable development, the Company remains committed to contributing responsibly towards India's climate ambitions and supporting relevant Sustainable Development Goals (SDGs) through its business operations.

During FY 2025–26, the Company undertook the assessment of its Scope 1 and Scope 2 greenhouse gas emissions as an initial step towards strengthening climate-related disclosures and enhancing environmental performance monitoring. The Company also initiated the identification and assessment of relevant Scope 3 emission categories to progressively strengthen its greenhouse gas management framework. As part of its responsible business practices, RPEL continues to focus on efficient resource utilisation, pollution control measures, waste management and operational improvements aimed at supporting sustainable growth. Considering the nature of operations, water dependency remains limited, while resource efficiency continues to remain an important area of focus.

From a social perspective, the Company remains committed to maintaining safe and healthy workplaces, promoting employee wellbeing and strengthening capability development through continuous learning and skill enhancement initiatives. These efforts reflect our responsibility towards creating an inclusive and resilient workforce.

Strong governance remains central to our sustainability journey. RPEL continues to uphold ethical business practices, regulatory compliance and transparent governance systems while progressively integrating ESG considerations into business decisions and operational processes.

As climate-related challenges continue to evolve globally, we acknowledge the importance of responsible action, continuous improvement and long-term resilience. Going forward, the Company will continue to strengthen its sustainability practices in a phased and practical manner, contributing towards environmental responsibility, stakeholder value creation and alignment with broader sustainable development priorities.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy.

Particulars	Details
Name	Mr. Rajesh Kabra, Director of the Company is responsible for implementation and oversight of the Business Responsibility Policy(ies)
Telephone	0141-2235760
Email ID	director@rammingmass.com

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

The Company does not currently have a dedicated Committee of the Board or a specifically designated Director exclusively responsible for sustainability-related decision-making. However, sustainability and ESG-related matters are overseen by the Board of Directors as part of the overall governance framework and are integrated into key business decisions. The Company is in the process of progressively strengthening its ESG governance structure in line with evolving regulatory requirements and best practices.

NGRBC Review Details

10. Details of Review of NGRBCs by The Company:

Subjects for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Company conducts periodic internal audits and evaluations across its operations to assess compliance with established policies and procedures. Any gaps identified are addressed through timely corrective actions and continuous monitoring to ensure effective implementation and adherence.									Half-yearly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non- compliances	The Company ensures strict compliance with all applicable statutory requirements relevant to the NGRBC principles. Robust internal controls and monitoring mechanisms are embedded within day-to-day operations to prevent instances of non-compliance. In the event of any deviations, timely corrective actions are undertaken to ensure prompt rectification and sustained compliance.									Quarterly								

11.	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). If yes, provide name of the agency.	No, the Company has not engaged an external agency for an independent assessment of its policies; however, it upholds strong governance through regular internal audits to ensure continuous compliance, effectiveness, and improvement.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Overview / Objective - This principle reflects the Company's commitment to upholding strong ethical values, transparency, and accountability across all its operations and stakeholder interactions. By fostering a culture of integrity and implementing robust governance mechanisms, the Company demonstrates a good faith effort to prevent unethical or unlawful conduct, thereby mitigating potential financial and reputational risks associated with regulatory non-compliance. This approach is aligned with SDG 16 – Peace, Justice and Strong Institutions, reinforcing the Company's commitment to responsible and ethical business practices.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

ESSENTIAL INDICATORS- IMPORTANCE TO INVESTORS:

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

Segment	Total Number of training and awareness programs held	Topics / principles covered under the training and its impact	% of person in respective category covered by the awareness programs
Board of Directors	2	All members of the Board and Key Managerial Personnel undergo mandatory and role-specific training programs aligned with their responsibilities. These training initiatives are conducted on an ongoing basis throughout the year to ensure continuous development and effective governance. 1. ESG Strategy and Implementation 2. Code of Business Conduct and Ethics. 3. Familiarization Programs for Independent Directors 4. Awareness on Regulatory Updates	100%
Key Managerial Personnel	2		100%
Employees other than BOD and KMPs	9	1. Fire Safety Awareness 2. Mental Health & Stress Management Sessions 3. Insider Training Awareness 4. Data Privacy and Cyber Security 5. Human Rights Trainings 6. Diversity, Equity & Inclusion Sensitization 7. Financial Literacy and Personal Finance Management	100%
Workers	21	1. Right to safe and healthy working conditions 2. Fire Safety Awareness 3. POSH Training 4. Diversity, Equity and Inclusion 5. Freedom from forced labour and child labour 6. Prevention of harassment and workplace violence and many more	100%

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

No monetary penalties, fines, settlements or compounding fees were imposed on the Company or its Directors/KMPs by any regulatory, law enforcement or judicial authority during FY 2025-26. No non-monetary actions (imprisonment/punishment) were levied.

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

Yes. Raghav Productivity Enhancers Ltd. is committed to upholding the highest standards of integrity and ethical conduct across its operations. The Company has established an Anti-Corruption and Anti-Bribery framework, which outlines clear guidelines on prohibited practices, including bribery and facilitation payments.

To reinforce this commitment, periodic awareness and training programs are conducted for employees and relevant stakeholders to ensure understanding and adherence to ethical practices. The Company also extends these standards to its business partners and vendors, with compliance monitored through internal controls, audits, and review mechanisms, reflecting a zero-tolerance approach towards corruption and unethical behaviour.

Web link for the policy –

https://www.rammingmass.com/pdf/RPEL%20Anti%20Bribery%20%20Anti%20Corruption%20Policy.pdf

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

Raghav Productivity Enhancers Ltd. follows a zero-tolerance approach towards bribery and corruption, which is embedded within its governance and ethical framework. The Company maintains robust internal controls, periodic audits, and compliance monitoring mechanisms to ensure adherence to applicable anti-corruption laws and regulations.

During the reporting period, no instances have been reported where any Director, Key Managerial Personnel (KMP), employee, or worker has faced disciplinary action by any law enforcement agency on account of bribery or corruption.

The Company has also established a confidential whistleblower mechanism to enable reporting of unethical practices, thereby reinforcing a culture of integrity, transparency, and accountability across its operations.

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

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

Raghav Productivity Enhancers Ltd. is committed to maintaining high standards of ethical conduct and transparency in all business decisions. Directors, employees, and relevant stakeholders are required to disclose any actual or potential conflicts of interest in accordance with the Company's Code of Conduct, ensuring accountability and integrity in operations.

During the reporting period, no formal complaints relating to conflict of interest were reported. The Company continues to promote a culture of ethical behavior and ensures that any potential conflicts are appropriately disclosed and addressed through established internal mechanisms.

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints related to issues of Interest of the Directors	-	-	-	-
Number of complaints related to issues of Interest of the KMPs	-	-	-	-

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

Not applicable, as the Company has not encountered any such situations.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	64	113

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of *trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales**	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	23%
	b. Sales (Sales to related parties / Total Sales)	-	0.92%
	a. Investments (Investments in related parties / Total Investments made)	61.58%	65.63%
	d. Loans & advances (Loans & advances given to related parties / Total loans & advances)	9.20%	91.47%

**A "trading house" is a specialized legal entity primarily engaged in the business of export, import, and/or domestic trade of goods and services, facilitating such import, export and/or domestic trade and providing related services to support these transactions.*

The Company does not undertake any direct export or import transactions through trading houses during the reporting period

***All material is sold directly to secondary steel plants/foundry units.*

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

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

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

Yes. Raghav Productivity Enhancers Ltd. has established processes to identify and manage conflicts of interest involving members of the Board as part of its governance framework. The Company's Code of Conduct requires Directors and Senior Management to disclose any actual or potential conflicts of interest. Such disclosures are reviewed at the appropriate level, including by the Board where necessary, to ensure transparency and appropriate decision-making. This structured approach, supported by internal controls and a whistleblower mechanism, enables timely identification and resolution of conflicts, ensuring that the Company operates with integrity and in the best interests of its stakeholders.

Our Code of Conduct reflects our commitment to integrity and responsible decision-making, and is publicly available on our website: - https://www.rammingmass.com/pdf/RPEL%20Code%20of%20Conduct%20Policy.pdf

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.

Overview / Objective: This principle focuses on promoting the provision of goods and services in a manner that is both sustainable and safe. It emphasizes the importance of supporting local suppliers, particularly those from vulnerable or marginalized groups, and critically evaluating procurement practices. This includes assessing aspects such as supplier lead times and negotiated purchasing prices, which could potentially lead to negative environmental or supply chain impacts. By aligning with various Sustainable Development Goals (SDGs), it highlights the organization's role in contributing to global sustainability objectives, such as ensuring access to clean energy, promoting decent work, reducing inequalities, and taking action on climate change, among others.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of Improvements in Environmental and social impacts
R&D	100%	100%	All R&D expenses are done towards improving product quality and new product development. All of company's products are directly used by steel recycling plants to reduce electricity consumption in induction furnace-based steel plants thereby reducing GHG emission.
Capex	-	-	-

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

Raghav Productivity Enhancers Ltd. does not currently have a formal policy or defined procedures in place for sustainable sourcing. The Company procures raw materials based on operational and commercial considerations while ensuring compliance with applicable statutory and regulatory requirements.

The Company recognises the importance of sustainable sourcing and may progressively evaluate the integration of ESG considerations into its procurement practices in line with evolving business needs and regulatory expectations.

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

Not applicable.

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

Raghav Productivity Enhancers Ltd. operates in the refractory materials segment, where its primary product, silica ramming mass, is used as a furnace lining material and is typically consumed during the metal melting process. Given the nature of the product, there is no direct product take-back or end-of-life reclamation mechanism, as the material becomes part of the industrial process.

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

Not Applicable.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

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

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nil		

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

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

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

Objective - This principle emphasizes the importance of creating a work environment that prioritizes the well-being of all employees and value chain partners, fostering an inclusive and non-discriminatory culture. It recognizes that employee well-being extends to their families, highlighting the importance of a positive work environment, fair treatment, and equitable opportunities for all. By promoting policies and practices that support health, safety, education, and economic growth, businesses contribute to the overall well-being of their workforce. This principle aligns with several SDGs: Goal 1 (No Poverty), Goal 2 (Zero Hunger), Goal 3 (Good Health and Well-being), Goal 4 (Quality Education), Goal 5 (Gender Equality), Goal 8 (Decent Work and Economic Growth), Goal 10 (Reduced Inequality), Goal 11 (Sustainable Cities and Communities), and Goal 16 (Peace, Justice, and Strong Institutions). These goals underscore the business's role in fostering inclusive and sustainable development within its workforce and beyond.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	11	11	100%	11	100%	0	0%	11	100%	0	0%
Female	3	3	100%	3	100%	3	100%	0	0%	0	0%
Total	**14**	**14**	**100%**	**14**	**100%**	**3**	**100%**	**11**	**100%**	**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%**

(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	45	45	100%	45	100%	0	0%	45	100%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**45**	**45**	**100%**	**45**	**100%**	**0**	**0%**	**45**	**100%**	**0**	**0%**
Other than Permanent Workers											
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%**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.01%	0.01%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	21.42%	6.67%	Yes	66.67%	80%	Yes
Gratuity	100%	100%	NA	100%	100%	Yes
ESI	7.14%	62.23%	Yes	10%	76.40%	Yes

Note: The number of employees and workers covered under PF and ESI remained limited as a significant portion of the workforce falls above the prescribed statutory wage eligibility thresholds due to increased compensation levels.

3. Accessibility of workplaces

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

Yes, the Company promotes diversity and inclusion and ensures that its offices and manufacturing facilities are accessible to differently-abled individuals, in compliance with the Rights of Persons with Disabilities Act, 2016. It values the unique abilities of such individuals and fosters an inclusive and supportive work environment in line with its ESG commitments.

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.

Yes. Raghav Productivity Enhancers Ltd. has established Diversity, Equity & Inclusion Policy in line with the Rights of Persons with Disabilities Act, 2016. The policy promotes non-discrimination, equal employment opportunities, and inclusion across all stages of employment, including recruitment, development, and career progression. It also provides for reasonable accommodations and an accessible work environment, ensuring a fair and supportive workplace for all employees.

Weblink of the Policy - https://www.rammingmass.com/pdf/INCLUSION%20AND%20EQUITY%20POLICY.pdf

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

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

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

Yes. Raghav Productivity Enhancers Ltd. has established a formal grievance redressal mechanism applicable to all categories of employees and workers. Grievances can be raised through designated channels such as email or phone during working hours. All concerns are reviewed and investigated by the designated authority within defined timelines, and appropriate actions are taken to ensure fair and transparent resolution. The mechanism is subject to periodic review to enhance its effectiveness.

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

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or union. (B)	% (B/A)	Total employees/ Workers in respective category (C)	No. of employees /Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**14**	**0**	**0%**	**15**	**0**	**0%**
Male	11	0	0%	11	0	0%
Female	3	0	0%	4	0	0%
Total Permanent Workers	**45**	**0**	**0%**	**89**	**0**	**0%**
Male	45	0	0%	89	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety		On Skill Upgradation		Total (D)	On Health and Safety		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
Male	11	8	72.73%	11	100%	11	7	63.63%	11	100%
Female	3	3	100%	3	100%	4	3	75%	4	100%
Total	**14**	**11**	**78.57%**	**14**	**100%**	**15**	**10**	**66.66%**	**15**	**100%**
					Workers					
Male	45	0	0%	0	0%	89	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**45**	**0**	**0%**	**0**	**0%**	**89**	**0**	**0%**	**0**	**0%**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B /A)	Total(C)	No.(D)	% (D/C)
Employees						
Male	11	11	100%	11	11	100%
Female	3	3	100%	4	4	100%
Total	**14**	**14**	**100%**	**15**	**15**	**100%**
Workers						
Male	45	45	100%	89	64	71.91%
Female	0	0	0%	0	0	0%
Total	**45**	**45**	**100%**	**89**	**64**	**71.91%**

10. **Health and safety management system:**

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

Yes. Raghav Productivity Enhancers Ltd. has implemented a structured Occupational Health and Safety (OHS) management system across its operations. The system covers all manufacturing units and employees, including contract workers, and focuses on proactive risk identification, incident prevention, and regulatory compliance. It includes defined safety procedures, regular training and awareness programs, risk assessments, workplace inspections, and formal incident reporting and investigation processes. The system is overseen by a designated Safety Officer along with plant management, ensuring effective implementation and continuous improvement.

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 has established structured processes to identify work-related hazards and assess risks across both routine and non-routine activities. A designated Safety Officer oversees hazard identification, risk assessment, and mitigation measures at the plant level. Safe work procedures are defined for all critical operations, supported by regular training and awareness programs.

Periodic workplace inspections, along with internal and external audits, are conducted to identify potential risks, with findings reviewed by management for timely corrective action. Additionally, employees are encouraged to report unsafe conditions or practices, ensuring proactive risk identification and continuous improvement in workplace safety.

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

Yes. Raghav Productivity Enhancers Ltd. has established processes that enable workers to report work-related hazards and, where necessary, remove themselves from unsafe situations. Employees are encouraged to promptly report safety concerns to the designated Safety Officer, who ensures timely evaluation and corrective action. The Company fosters a safety-first culture, allowing such reporting without fear of retaliation.

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

Yes. Raghav Productivity Enhancers Ltd. provides employees and workers with access to non-occupational medical and healthcare services. This includes coverage under statutory schemes such as ESI, along with access to empaneled healthcare facilities. The Company also conducts periodic health check-ups and awareness programs, ensuring overall employee well-being and preparedness for medical emergencies.

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

Safety Incident / Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	*20.29	2.6
Total recordable work-related injuries	Employees	-	-
	Workers	4	1
No. of Fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

** The increase in LTIFR during the reporting period was primarily influenced by a reduction in workforce strength and corresponding person-hours worked compared to the previous year, impacting the frequency rate calculation.*

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

Raghav Productivity Enhancers Ltd. is committed to providing a safe and healthy workplace for all employees, contractors, and on-site personnel by adhering to applicable occupational health and safety regulations and implementing preventive risk management practices. The Company has established defined safety procedures and protocols, supported by safety induction programs for new employees and role-specific training.

The Company ensures continuous training and awareness programs for employees to strengthen safety culture, enhance hazard recognition, and promote adherence to safe work practices. Appropriate personal protective equipment (PPE) is provided based on the nature of operations, and its usage is monitored to ensure effectiveness.

Further, the Company conducts periodic workplace inspections, risk assessments, and health monitoring initiatives to proactively identify and mitigate potential hazards. All incidents are formally recorded and investigated to determine root causes and implement corrective and preventive actions.

These measures are supported by ongoing monitoring and review mechanisms, reinforcing a safety-first culture and promoting overall employee health, well-being, and operational reliability.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	5	0	Resolved	6	0	Resolved
Health & Safety	4	0	Resolved	4	0	Resolved

14. Assessments for the year:

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

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.

Raghav Productivity Enhancers Ltd. is committed to maintaining a safe and healthy workplace and has implemented structured processes to identify, report, and address safety-related incidents and risks across its operations.

1. **Incident Reporting and Response:**

   All safety-related incidents are reported to the designated Safety Officer. The Company follows a structured approach for incident reporting, ensuring timely corrective actions and basic root-cause analysis where applicable.

2. **Proactive Risk Mitigation:**

   Periodic inspections are conducted to identify potential hazards. Observations are addressed through corrective actions, including strengthening safety procedures and improving operational practices.

3. **Health & Safety Assessments:**

   The Company undertakes periodic internal assessments of workplace safety and compliance with applicable regulations. External reviews may be conducted, where required, to support ongoing improvements.

4. **Employee Training and Awareness:**

   Regular safety training and awareness programs are conducted to educate employees on safe work practices and encourage reporting of unsafe conditions.

5. **Monitoring and Continuous Improvement:**

   Corrective actions arising from inspections or incidents are tracked for closure. The Company undertakes periodic reviews to improve safety practices and maintain compliance with applicable standards.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

   (A) Employees – Yes

   (B) Workers – Yes

   Raghav Productivity Enhancers Ltd. provides insurance coverage to its employees and workers, including accident insurance that extends to cases of death. These arrangements are in place to ensure financial support to beneficiaries in the event of unforeseen incidents, in line with applicable practices and regulatory requirements.

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

   Raghav Productivity Enhancers Ltd. has established processes to encourage compliance by its value chain partners with applicable statutory requirements, including the deduction and deposit of statutory dues. The Company undertakes vendor due diligence, incorporates relevant compliance clauses in agreements, and may seek periodic confirmations or documentation, as applicable.

   However, the primary responsibility for deduction and timely remittance of statutory dues rests with the respective value chain partners in accordance with applicable laws.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

   No.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

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

   No significant risks or concerns were identified during the reporting period from assessments of health and safety practices and working conditions of value chain partners. Accordingly, no major corrective actions were required.

   The Company continues to engage with its value chain partners to encourage adherence to applicable health and safety standards and will undertake appropriate corrective measures, as necessary, based on ongoing assessments.

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

Overview / Objective: This principle emphasizes the importance of engaging with a diverse range of stakeholders, ensuring their interests are respected and responded to. By proactively engaging with stakeholders, an organization can identify both positive and negative impacts it may have, allowing for better-informed decision-making and fostering stronger relationships. These engagements help the organization align its business practices with societal expectations, ultimately contributing to sustainable growth. This principle is closely aligned with several Sustainable Development Goals (SDGs), including Goal 1: No Poverty, Goal 5: Gender Equality, Goal 11: Sustainable Cities and Communities, and Goal 16: Peace, Justice, and Strong Institutions, promoting a more inclusive and equitable business approach.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Raghav Productivity Enhancers Ltd. follows a structured approach to identify and prioritise its key stakeholder groups as part of its commitment to sustainable and responsible business practices. Stakeholders are identified based on their level of influence on the Company's operations and the extent to which they are impacted by its activities.

The Company undertakes stakeholder mapping through internal assessments, considering factors such as business dependency, regulatory relevance, operational impact, and stakeholder expectations. Based on this evaluation, key stakeholder groups are identified and periodically reviewed to ensure continued relevance.

RPEL actively engages with these stakeholders through appropriate communication channels to understand their concerns, expectations, and feedback. This enables the Company to align its business strategies with stakeholder interests, strengthen relationships, and enhance long-term value creation while supporting sustainable growth.

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

Stakeholder Group	Whether Vulnerable & Marginalized (Yes/ No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement
Investors / Shareholders	No	Investor meetings, Annual Report, Sustainability disclosures, Website, Regulatory filings	Annually / As required	To communicate financial and ESG performance, strategic direction, governance practices, and address investor expectations on sustainable growth and transparency.
Employees & Workers	No	Emails, training programs, meetings, one-on-one interactions, grievance mechanism, notice boards	Ongoing (throughout the year)	To ensure employee well-being, safety awareness, skill development, performance alignment, and to gather feedback and address grievances.
Customers (Steel & Foundry Industry)	No	Meetings, emails, customer feedback systems, technical support interactions	Quarterly / Ongoing	To understand customer requirements, ensure product quality and performance, enhance furnace efficiency, and build long-term relationships.
Value Chain Partners (Suppliers & Vendors)	No	Meetings, procurement interactions, audits/reviews, helpdesks	Periodic / Annually	To ensure quality, timely delivery, compliance with standards, and promote responsible sourcing and operational efficiency.
Communities	No	CSR initiatives, community engagement programs, local interactions	As required	To support community development, address local concerns, and contribute to social well-being through CSR initiatives.
Government & Regulatory Authorities	No	Regulatory filings, inspections, audits, meetings, official communications	As required	To ensure compliance with applicable laws, environmental and safety regulations, taxation, and corporate governance requirements.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Raghav Productivity Enhancers Ltd. engages with its stakeholders through structured channels such as meetings, feedback mechanisms, and ongoing communications to understand their views on economic, environmental, and social matters. Inputs received from various stakeholder groups, including employees, customers, suppliers, communities, and regulators, are reviewed by the respective functional teams and senior management. Key insights and material concerns are subsequently escalated to the Board, as appropriate, for consideration in strategic decision-making.

Separately, shareholder-specific interactions are conducted through formal platforms such as Annual General Meetings (AGMs), where the Board addresses queries related to financial performance, governance, and sustainability disclosures. Feedback from both stakeholder and shareholder engagements is appropriately consolidated and considered to support informed, transparent, and balanced decision-making.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Raghav Productivity Enhancers Ltd. undertakes stakeholder engagement through various communication channels to understand expectations on environmental and social matters. Inputs received from stakeholders are reviewed by the relevant teams and considered, where applicable, in operational practices and decision-making.

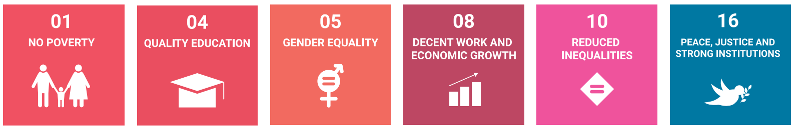
During the reporting period, no significant stakeholder inputs requiring changes to existing policies or practices were received. The Company remains committed to strengthening its stakeholder engagement processes and will incorporate relevant feedback into its policies and activities, as appropriate.

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

The Company has not identified any specific vulnerable or marginalized stakeholder groups requiring targeted engagement during the reporting period. Accordingly, no separate instances of engagement or actions were undertaken in this regard. However, certain vulnerable and marginalized stakeholder groups are supported through the Company's CSR initiatives. The Company remains committed to inclusive and equitable practices across all stakeholder groups.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

Overview / Objective: This principle reflects company's commitment to embedding human rights values at the core of everything we do. At RSWM Limited, we are dedicated to ensuring that every individual within our operations and supply chains is treated with dignity and respect. We strive to integrate human rights principles into our everyday practices, ensuring fairness and responsibility across all aspects of our business. By upholding these values, we aim to contribute to a more inclusive and just society. This principle also aligns with several Sustainable Development Goals (SDGs), such as Goal 1: No Poverty, Goal 4: Quality Education, Goal 5: Gender Equality, Goal 8: Decent Work and Economic Growth, Goal 10: Reduced Inequality, and Goal 16: Peace, Justice, and Strong Institutions. Through these goals, we reaffirm our commitment to building a better future for all.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B /A)	Total (C)	No. (D)	% (D/C)
Employees						
Permanent	14	11	78.57%	15	10	66.67%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**14**	**11**	**78.57%**	**15**	**10**	**66.67%**
Workers						
Permanent	45	39	86.67%	89	70	78.65%
Other than permanent	0	0	0%	0	0	0%
Total Workers	**45**	**39**	**86.67%**	**89**	**70**	**78.65%**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**14**	**0**	**0%**	**14**	**100%**	**15**	**0**	**0%**	**15**	**100%**
Male	11	0	0%	11	100%	11	0	0%	11	100%
Female	3	0	0%	3	100%	4	0	0%	4	100%
Other than permanent	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	**45**	**0**	**0%**	**45**	**100%**	**89**	**0**	**0%**	**89**	**100%**
Male	45	0	0%	45	100%	89	0	0%	89	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than permanent	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

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

(A) Median Remuneration/Wages:

	Male		Female	
	Number	Median remuneration / Salary/Wages of respective category	Number	Median remuneration / Salary/Wages of respective category
Board of Directors (BOD)	2	39,50,000	1	4,00,000
Key Managerial Personnel	1	7,59,600	1	6,00,000
Employees other than BOD and KMP	9	6,67,044	2	7,74,840
Workers	45	2,34,000	0	-

Note: Details of Median remuneration/Salary/Wages of the respective category shown above are annually.

The median remuneration disclosed excludes Directors receiving sitting fees, and the related sitting fee.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	7.43%	13.03%

Note: Since no female workers were employed during the reporting period, the relevant disclosures have been computed considering female employees only.

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. Raghav Productivity Enhancers Ltd. has a designated focal point for addressing human rights-related matters, overseen by the Head – Human Resources. The Company has adopted a Human Rights Policy applicable across its operations, which outlines its commitment to fair treatment, non-discrimination, and compliance with applicable labour and human rights standards.

The HR function is responsible for the implementation, monitoring, and adherence to the policy. Employees and workers are encouraged to report any concerns through established internal channels, including the grievance redressal mechanism. All reported matters, if any, are reviewed and addressed in a timely and appropriate manner.

During the reporting period, no instances of human rights violations were reported.

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

Employees and associated persons can raise complaints, grievances, or concerns with the Human Resources department or Senior Management without fear of retaliation. The Company ensures that such matters are handled confidentially, fairly, and in a timely manner, in alignment with its policies on ethics, integrity, and workplace dignity.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplaces	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
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 Company has established a grievance redressal and vigilance mechanism, supported by its Code of Conduct and Policy on Prevention of Sexual Harassment, to enable employees and workers to report instances of discrimination, harassment, or misconduct.

To prevent adverse consequences to the complainant, the Company ensures:

- Confidential handling of complaints, with access restricted to authorised personnel only
- Protection against retaliation, with any such instances being subject to disciplinary action
- Fair and impartial review process, with defined procedures for investigation and resolution
- Appropriate safeguards post-resolution, as required, to ensure a safe working environment

These measures support a transparent and accountable process while encouraging individuals to report concerns without fear.

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

The company ensures that all its business agreements and contractual arrangements are in full compliance with applicable statutory and regulatory requirements. The Company is firmly committed to upholding human rights principles, which form an integral part of its core values and governance practices. RPEL continues to align its operations with established ethical standards and all relevant legal obligations.

10. Assessments for the year:

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

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

Not applicable, since no such incidents were reported during the financial year.

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

There were no modifications required in business processes, as the nature of human rights complaints did not warrant any structural changes. However, the Company remains committed to upholding the highest standards of human rights across all its operations. It has adopted a standalone Human Rights Policy that outlines its approach to managing various human rights aspects. To reinforce this commitment, the Company conducts regular training programs to raise employee awareness on the Code of Conduct, Prevention of Sexual Harassment (PoSH), thereby fostering a respectful and inclusive workplace culture.

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

The Company undertakes periodic internal reviews to ensure adherence to its Human Rights policies. These reviews include comprehensive assessments aimed at monitoring compliance with established standards and identifying areas for continuous improvement. Through this proactive approach, the Company seeks to uphold ethical practices and protect the rights and well-being of all stakeholders associated with its operations.

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

Yes. The Company is committed to fostering an inclusive and barrier-free environment for persons with disabilities across its registered office, corporate offices, and manufacturing facilities, in alignment with the Rights of Persons with Disabilities Act, 2016. Appropriate infrastructure, including ramps, lifts, and other accessibility features, has been implemented to support ease of mobility. The Company continues to strengthen its accessibility framework ensuring equal access, dignity, and participation for all individuals.

4. Details on assessment of value chain partners:

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

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

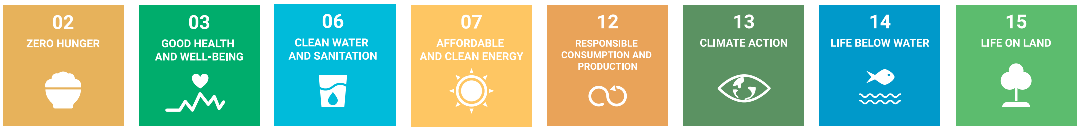
Not Applicable.

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

Overview / Objective: This principle highlights the importance of environmental stewardship in promoting long-term economic growth and societal well-being. It acknowledges that environmental issues are interconnected across local, regional, and global levels, and businesses must take responsibility for addressing key challenges such as pollution, biodiversity loss, sustainable resource management, and climate change (through mitigation, adaptation, and resilience efforts).

For businesses, this means actively assessing the environmental impacts of their products and operations and taking steps to reduce or mitigate these impacts wherever possible. When complete avoidance is not feasible, businesses are encouraged to adopt practices that minimize or eliminate negative effects on their operations and supply chains. These efforts contribute to sustainable growth and support the broader global goals for environmental preservation.

In practical terms, this principle aligns with several Sustainable Development Goals (SDGs), such as Goal 2: Zero Hunger, Goal 3: Good Health and Well-being, Goal 6: Clean Water and Sanitation, Goal 7: Affordable and Clean Energy, and Goal 13: Climate Action, among others. Businesses must work towards improving their environmental footprint by implementing energy-efficient systems, reducing waste, conserving water, and fostering a circular economy. By making these commitments, businesses can play a crucial role in preserving the environment and contributing to a sustainable future for all.



ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources	**GJ**	**GJ**
Total electricity consumption (A)	64.68	200.28
Total fuel consumption (B)	0	0
Energy Consumption through other sources (C)	0	0
Total Energy Consumed from renewable sources (A+B+C)	**64.68**	**200.28**
From non-renewable sources		-
Total electricity consumption (D)	10,006.74	7,434.52
Total fuel consumption (E)	4,483.59	2,321.93
Energy Consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources(D+E+F)	**14,490.33**	**9,756.45**
Total energy consumed (A+B+C+D+E+F)	**14,555.02**	**9,956.73**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00001273	0.000008629
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0002589	0.00017822
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2026 is 20.34, we have applied this exchange rate to compute the adjusted turnover.

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

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

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.**

No, the entity does not have any sites or facilities identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
Surface Water	0	0
Ground Water	4,872.75	3,467.5
Third Party water	0	0
Seawater/ desalinated water	0	0
Others (Condensate Water)	0	0
Total Volume of water withdrawal (in kiloliters) (i+ ii+ iii+ iv+ v)	**4,872.75**	**3,467.5**
Total Volume of water Consumption (in kiloliters)	**4,872.75**	**3,467.5**
Water intensity per rupee of turnover (Water consumed/ Turnover)	0.000004262	0.000003005
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00008669	0.00006209
Water intensity in terms of physical output	-	-
Water Intensity (Optional) - the relevant metric may be selected by the entity	-	-

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2026 is 20.34, we have applied this exchange rate to compute the adjusted turnover.

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

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

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters) *		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment–please specify level of Treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment–please specify level of treatment	0	0
Total water discharged (in kiloliters)	0	0

*-*stands data Not Available.*

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

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

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

Raghav Productivity Enhancers Ltd. has not implemented a Zero Liquid Discharge (ZLD) mechanism, as its operations are not water-intensive and involve negligible process water usage. Accordingly, no significant liquid effluents are generated requiring ZLD systems. The Company continues to ensure compliance with applicable environmental regulations.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	**ug/m³**	0	0
Sox	**ug/m³**	0	0
Particulate Matter (PM)	**ug/m³**	0	413
Persistent organic pollutants (POP)	**Microgram/m³**	0	0
Non-Methane Hydrocarbon	**mg/Nm³**	0	0
Oxides of Nitrogen	**ppmv**	0	0
Carbon Monoxide	**mg/Nm³**	0	0
Suspended Particulate Matters (SPM)	**μg/m²**	0	0
Sulphur Dioxide	**Mg/Nm³**	0	0

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

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

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

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs,PFCs,SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	331.81	0
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs,PFCs,SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,020.80	0
Total Scope 1 and Scope 2 emissions	Metric tonnes of CO_2 equivalent	2,352.61	0
Total Scope 1 and Scope 2 emissions per rupee of Turnover		0.000002057	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00004185	0
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity		-	-

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

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

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

Yes. Raghav Productivity Enhancers Ltd. has undertaken initiatives aimed at supporting reduction of greenhouse gas (GHG) emissions and promoting environmental sustainability. The Company has installed solar energy systems at its facilities to enhance the use of renewable energy and reduce dependence on conventional energy sources, thereby contributing towards lowering its overall carbon footprint.

Further, as part of its environmental stewardship initiatives, the Company has also undertaken plantation activities in and around its operational locations and has planted approximately 1,550 trees. These initiatives support enhancement of local green cover, promote ecological balance and contribute towards long-term environmental improvement.

In addition, the Company continues to focus on efficient resource utilisation, responsible environmental management and strengthening climate-related monitoring practices as part of its broader sustainability approach.

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

Parameter	FY2025-26 (Current Financial Year)	FY 2024-26 (Previous Financial Year)
Total Waste generated (in Metric Tonnes)		
Plastic Waste **(A)**	2.25	1.75
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)**	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G+ H)	**2.25**	**1.75**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000001968	0.000000001516
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000004003	0.00000003133
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(I) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**0**	**0**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(I) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations (Sales of waste generated)	2.25	1.75
Total	**2.25**	**1.75**

Note: As per the IMF's purchasing power parity (PPP) conversion rate for India per international dollar for year 2026 is 20.34, we have applied this exchange rate to compute the adjusted turnover.

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

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

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

Raghav Productivity Enhancers Ltd. adopts waste management practices aligned with the nature of its operations and applicable environmental requirements. Waste generated during manufacturing activities is limited and is segregated, collected and disposed of through authorised recyclers or disposal agencies, as applicable. The Company also promotes efficient utilisation of materials and operational practices aimed at minimising waste generation and supporting resource optimisation.

The manufacturing process primarily utilises natural raw materials such as quartz and involves limited use of hazardous or toxic chemicals. Accordingly, generation of hazardous waste remains minimal. Nevertheless, appropriate controls are maintained for handling, storage and disposal of such materials, wherever applicable, in accordance with regulatory requirements.

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

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

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

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

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, Raghav Productivity Enhancers Ltd. is in compliance with all applicable environmental laws and regulations, including the Air (Prevention and Control of Pollution) Act, Environment (Protection) Act, and other relevant statutory requirements. During the reporting period 2025-26, no instances of non-compliance were observed or reported.				

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

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

i. Name of the area: As per the Central Ground Water Authority, the below location are in water-stressed areas: Newai

ii. Nature of operations: Manufacturing

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) To Surface water	0	0
(ii) To Groundwater	4,872.75	3467.5
(iii) Third Party water	0	0
(iv) Seawater/Desalinated water	0	0
(v) Others	0	0

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total volume of water withdrawal (in kilo liters)	**4,872.75**	**3467.5**
Total volume of water consumption (in kilo liters)	**4,872.75**	**3467.5**
Water intensity per rupee of turnover (Water consumed / turnover)	0.000004262	0.000003005
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2.8663	0
Total Scope 3 emissions per rupee of Turnover		0.000000002507	0
Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity		0.00000005099	0

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

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

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

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

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

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

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

   No

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

   Nil

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

   Nil

8. **How many Green Credits have been generated or procured:**

   a. **By the listed entity**

      The company does not have any Green Credits

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

      Not Applicable

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

Overview / Objective: This principle highlights the need for businesses to engage in policy discussions in a responsible and transparent manner, particularly when involved in associations or advocacy groups. Companies may play a key role in shaping policy by holding positions on governing bodies or contributing financially to initiatives that align with their strategic goals. Responsible engagement helps ensure that business interests are in harmony with societal and environmental objectives, supporting several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 7: Affordable and Clean Energy, Goal 9: Industry, Innovation and Infrastructure, Goal 10: Reduced Inequality, Goal 11: Sustainable Cities and Communities, Goal 13: Climate Action, Goal 14: Life Below Water, Goal 15: Life on Land, Goal 16: Peace, Justice and Strong Institutions, and Goal 17: Partnerships to achieve the Goal.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

   NIL

   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.**

   Not Applicable

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
No anti-competitive conduct orders have been received from any regulatory authority.		

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			Nil		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Overview / Objective: This principle highlights the critical role businesses play in fostering inclusive growth and equitable development, particularly focusing on disadvantaged, vulnerable, and marginalized communities. By leveraging their energy and innovation, businesses can contribute to national development in alignment with Section 135 of the Companies Act, 2013. Collaboration between businesses, government, and civil society is key to advancing this agenda. This principle aligns with various Sustainable Development Goals (SDGs), including No Poverty, Zero Hunger, Good Health and Well-being, Quality Education, Gender Equality, and Decent Work and Economic Growth, all of which promote a more inclusive and sustainable future.

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Name and brief details of projects	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant web link
Not Applicable					

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

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

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

Raghav Productivity Enhancers Ltd. has established a structured grievance redressal mechanism to address concerns raised by the local community in a fair and transparent manner. Grievances can be submitted through designated channels such as local representatives, written communication, or other appropriate means.

All complaints are acknowledged upon receipt and reviewed by the designated authority. Necessary actions are taken to resolve the concerns within a reasonable timeframe, and the status of such grievances is monitored to ensure closure. The Company also undertakes periodic review of the mechanism to improve its effectiveness and responsiveness, thereby strengthening community trust and engagement.

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producer	41.29%	48.47%
Directly from within India	58.71%	51.53%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	39.40%	72.15%
Semi-urban	-	-
Urban	60.60%	27.85%
Metropolitan	-	-

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

Details of negative social impact identified	Corrective action taken
Nil	

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

S. No	State	Aspirational District	Amount spent (In INR)
Nil			

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

   No, the company does not have any policy regarding this.

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

   Nil

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

   Nil

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

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

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

Name of authority	Brief of the Case	Corrective action taken
Nil		

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education	107	81%
2	Women Empowerment and Hygiene Awareness	94	56%
3	Health Awareness	109	30%
4	Eradication of Hunger	2,800	100%

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

Overview / Objective: This principle emphasizes the importance of prioritizing customer health and safety throughout the entire lifecycle of products and services. It focuses on a business's responsibility to ensure the safety and well-being of consumers, from product design to post-sale. Additionally, it underscores the need for compliance with customer cybersecurity and privacy regulations, as well as adherence to relevant voluntary codes. This principle is aligned with several Sustainable Development Goals (SDGs), including Goal 2: Zero Hunger, Goal 4: Quality Education, Goal 12: Responsible Consumption and Production, Goal 14: Life Below Water, Goal 15: Life on Land, and Goal 16: Peace, Justice, and Strong Institutions, encouraging businesses to act responsibly and provide long-term value to their consumers.

02 ZERO HUNGER | 04 QUALITY EDUCATION | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 14 LIFE BELOW WATER | 15 LIFE ON LAND | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

ESSENTIAL INDICATORS – IMPORTANCE TO INVESTORS

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

Customer satisfaction and timely response are key priorities for the Company. A structured grievance redressal mechanism is in place to address customer complaints and concerns, with all grievances being properly recorded, monitored, and resolved in line with the Grievance Redressal Policy.

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	Nil
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other (Quality Complaints)	-	-	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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

The company does have a specific policy for cyber security and data privacy risks.

Weblink: https://www.rammingmass.com/pdf/DATA%20PRIVACY%20POLICY.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.**

   Nil

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

   a. **Number of instances of data breaches**

      Nil

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

      Nil

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

      Nil

LEADERSHIP INDICATORS (GOOD GOVERNANCE)

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

   Details on Products and Services of the Company are available at its website.

   Weblink: https://www.rammingmass.com/products.php

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

   For customized products, the Company's technical team visits the client's facility after delivery to provide hands-on support. The team engages with key personnel, such as the Furnace or Workshop Manager, and offers guidance on proper usage, safe handling, and appropriate disposal. This helps improve operational efficiency while promoting energy efficiency, safety, and responsible environmental practices.

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

   The Company communicates any disruption or discontinuation of essential services to customers through timely updates on its website, ensuring transparency and awareness.

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

   Yes, the Company provides product information on its packaging in compliance with applicable regulations, including details such as batch number, date of manufacture, weight, and other relevant specifications.