September 04, 2025

Scrip Code- 534597
BSE Limited
Phiroze Jeejeebhoy Towers,
Street,
Mumbai – 400 001

RTNINDIA
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex Dalal
Bandra (East),
Mumbai-400 051

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") for the financial year 2024-25 which forms a part of the Annual Report for the financial year 2024-25.

We request you to take the above on record.

Thanking you,

Yours faithfully,
For **RattanIndia Enterprises Limited**

Rajesh Kumar Arora
Digitally signed by Rajesh Kumar Arora
Date: 2025.09.04 22:07:57 +05'30'

Rajesh Arora
Company Secretary

Encl- a/a

Annexure - C

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

Introduction:

In terms of the Regulation 34(2)(f) of the Listing Regulations, the Business Responsibility Report for the financial year ended March 31, 2025 to provide investors with enhanced disclosure about the ESG practices of the Company, based on National Guidelines for Responsible Business Conduct (NGRBC), consisting of three sections, is set out below:

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74110DL2010PLC210263
2.	Name of the Listed Entity	RattanIndia Enterprises Limited
3.	Year of incorporation	2010
4.	Registered office address	H No. 51, Village Hauz Kahs, New Delhi- 110017
5.	Corporate address	5th Floor, Tower-B, Worldmark-1, Aerocity, New Delhi-110037
6.	E-mail	rel@rattanidia.com
7.	Telephone	011- 46611666
8.	Website	www.rattanindia.com
9.	Financial year for which reporting is being done	1st April 2024 to 31st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and, National Stock Exchange of India Limited (NSE)
11.	Paid up Capital	₹2,76,45,39,184 divided into 1,38,22,69,592 fully paid-up equity shares of ₹2 each
12.	Name and contact of the person who may be contacted in case of any queries on the BRSR report	Mr. Rajesh Arora Company Secretary 011-46611666 rel@rattanindia.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)	The disclosures made under this report is on Standalone Basis.
14.	Name of assurance provider	Not Applicable
15.	Type of Assurance Provided	Not Applicable

II. Product and 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	Support services to organizations	Other support services to organizations	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	Human resource provision and management of human resources functions	78300	100

III. Operations

18. Number of locations where plants and/or operation/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	-	1	1
International	-	-	-

19. Markets served by the entity:

1. Number of locations

Locations	Number
National (No. of States)	PAN- India
International (No. of Countries)	-

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

NIL

3. A brief on types of customers

The company serves various customers including corporates, urban and rural populations, and Government.

IV. Employees

20. Details as at the end of financial year:

1. 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)	28	27	96	1	4
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total Employees (D + E)**	**28**	**27**	**96**	**1**	**4**
		WORKERS				
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

2. 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	6	2	33.33
Key Management Personnel*	3	0	0

*Key Management Personnel includes the Whole Time Director, Chief Financial Officer and Company Secretary.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-2023 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11	0	31.4%	7	5	40%	12	3	93.75%
Permanent Workers	0	0	0	0	0	0	0	0	0

V. 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 Ventures	% 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.	Neotec Enterprises Limited	Subsidiary	100	No
2.	Cocoblu Retail Limited	Subsidiary	100	No
3.	RattanIndia Investment Manager Limited	Subsidiary	100	No
4.	Neotec Insurance Broker Limited	Subsidiary	100	No
5.	Neobrands Limited	Subsidiary	100	No
6.	Revolt Intellicorp Private Limited	Subsidiary	100	No
7.	Revolt Coco Limited	Step Down Subsidiary	100	No
8.	Neosky India Limited	Subsidiary	100	No
9.	Throttle Aerospace Systems Private Limited	Step Down Subsidiary	60	No
10.	Cocoblu Quick Commerce Limited	Subsidiary	100	No
11.	Neorise Technologies- FZCO	Foreign Subsidiary	100	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹.): 1,860.18 million for the FY 2024-25

(iii) Net worth (in ₹.): 6,786.92 million as on 31st March 2025

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	-	0	0	-
Investors (other than shareholder)	No	0	0	-	0	0	-
Shareholders	Yes https://www.rattanindia.com/ril/investor-contacts/	1	0	One Complaint was received which was disposed off within the time.	0	0	-
Employees and workers	No	0	0	-	0	0	-
Customers	No	0	0	-	0	0	-
Value Chain Partners	No	0	0	-	0	0	-
Others	No	0	0	-	0	0	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	Incase of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Business Ethics and culture	Risk	Unethical behavior may lead to non- compliances and adverse impact, financial or otherwise	Training and mandatory affirmation to the code of business conduct and ethics.	Negative - Non-compliance with code of conduct may result in penalties and loss of brand reputation.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, polices 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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	Web Link of the Policies, if available	www.rattanindia.com in relevant sections								
2.	Whether the entity has translated the policy into procedures. (Yes / No)		Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)		Y	Y	Y	Y	Y	Y	Y	Y	Y

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All the policies ae firmly rooted with the NGRBC Principles which align with internationally recognized standards such as ISO 9000, 14000 and 45001, UNGC principles, ILO principles and United Nations Sustainable Development Goals (SDGs)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Towards the effectuation of various programmes and initiatives in pursuit of the policy of promoting equitable growth and Development, the Company has also been coming to the aid of the local population by providing assistance and succor in various other forms such provision of medical aid, contribution towards religious ceremonies of locals etc.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):	Please refer Chairman's message forming part of Annual Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors is the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No. The Board is responsible for the decision making.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually (A)/ Half yearly (H)/ Quarterly (Q)/ 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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Policies are reviewed yearly and at such intervals as may be required.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Compliance checks are conducted quarterly to ensure that the Company is in compliance with all the applicable laws and regulations.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes, the Company has robust review mechanisms and internal audit processes to monitor the implementation of key policies. The internal audits and assessments are conducted by the independent firms and major concerns are reported to the Audit Committee.								

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

NOT APPICABLE

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSUR

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

ESSENTIAL INDIACTORS

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors (BOD) & Key Managerial Personnel (KMPs)	Business & regulatory updates including development in the global environment, industry scenarios, key operational matters and sustainability initiatives are placed and discussed at various Meetings of Board of Directors		100%
Employees other than BOD & KMPs	2	- Code of Business Conduct - Anti-Sexual Harassment Policy	80%
Workers	N.A.	N.A.	N.A.

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):

	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	During FY 2024-25, there were no fines / penalties /punishment/ award/ compounding fees/ settlement as specified under Regulation 30 of SEBI (Lising Obligations & Disclosures Requirements) Regulation, 2015.				

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.:

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.

We are committed to conducting business in an ethical and honest manner and is committed to formulating, implementing, and enforcing systems to prevent corruption at every level. https://www.rattanindia.com/ril/policies/

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

	FY- 2024-25 (Current Financial Year)	FY- 2023-24 (Previous Financial Year)
Directors KMPs Employees Workers	NIL	NIL

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

	FY- 2024-25 (Current Financial Year)		FY- 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	-	NIL	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.: Not Applicable

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

	FY- 2024-25 (Current Financial Year)	FY- 2023-24 (Previous Financial Year)
Number of days of accounts payable.	34 Days	67 Days

9. Open-ness of business

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

Parameter	Metrics	FY (Current Financial Year)	FY (Previous Financial Year)
Concentration of purchase	a. Purchases from trading houses as % of total purchases.	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of sales	a. Sales to dealers/distributors as % of total sales.	NA	NA
	b. Number of dealers/distributors to whom sales are made.	NA	NA
	c. Sales to top 10 dealers as % of total sales to dealers/distributors	NA	NA
Share of RPTs in	* Purchases (purchases with related parties/Total purchases)	10.50%	21.22%
	* Sales (sales to related parties/Total sales)	99.93%	99.99%
	* Loans & advances (Loans & advances given to related parties /Total loans & advances)	99.99%	99.98%
	* Investments (Investments in related parties/Total investments made)	99.61%	99.90%

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

ESSENTIAL INDICATORS

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

Percentage of	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	NA	NA	-
Capex	NA	NA	-

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

No

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

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.

Not Applicable

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

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

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		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	27	27	100	27	100	0	0	0	0	0	0
Female	1	1	100	1	100	1	100	N.A.	0	0	0
Total	**28**	**28**	**100**	**28**	**100**	**1**	**3.57**	**0**	**0**	**0**	**0**
Other than permanent Employees											
Male	0	0	0	0	0	N.A.	0	0	0	0	0
Female	0	0	0	0	0	0	0	N.A.	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	Total (A)	% of workers covered by									
		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	0	0	0	0	0	N.A.	0	0	0	0	0
Female	0	0	0	0	0	0	0	N.A.	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other than permanent workers											
Male	0	0	0	0	0	N.A.	0	0	0	0	0
Female	0	0	0	0	0	0	0	N.A.	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.56%	0.79%

*Above revenue from operations excludes Net gain/(loss) on fair value changes

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 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	22	79	Y	26	66.67	Y
Gratuity	28	100	Y	39	100	Y
ESI	0	0	N.A.	0	0	N.A.
Others - please specify	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

3. Accessibility of workplaces

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

Yes, The Company's premises/offices are accessible to Persons with Disabilities (PwDs), as per the requirements of the Rights of Persons with Disabilities Act, 2016. The Company provides Wheelchair and Evacuation chair at its premises/ offices.

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

The Company is an equal opportunity employer, and it hires employees on the basis of merit and does not discriminate on the basis of race, sexual orientation, colour, religion, physical disability etc.

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

Gender	Permanent Employee		Permanent Worker	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.
Total	N.A.	N.A.	N.A.	N.A.

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

Category	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	N.A.	-
Other than Permanent Workers	N.A.	-
Permanent Employees	Yes	The Company has a policy on Whistle-blower mechanism and Prevention of Sexual Harassment at Workplace (POSH) to provide a work environment that ensures every person at the workplace is treated with respect and dignity and is afforded equal treatment. Issues relating to sexual harassment are dealt with as per the Company's POSH Policy, the Company's POSH Policy is gender neutral.
Other than Permanent Employees		

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 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 part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	N.A.	N.A.		N.A.	N.A.	
Female	N.A.	N.A.		N.A.	N.A.	
Total Permanent Workers						
Male	N.A.	N.A.		N.A.	N.A.	
Female	N.A.	N.A.		N.A.	N.A.	

8. Details of training given to employees and workers:

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	On Health and Safety measures		On Skills Upgradation		Total (D)	On Health and Safety measures		On Skills Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/A)	Number (F)	% (F/A)
Employees										
Male	27	22	81.48	25	92.59	39	32	82.05	37	94.87
Female	1	1	100	1	100	3	3	100	3	100
Total	**28**	**23**	**82.14**	**26**	**92.86**	**42**	**35**	**83.33**	**40**	**95.24**
Workers										
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/A)
Employees						
Male	27	27	100	39	39	100
Female	1	1	100	3	3	100
Total	**28**	**28**	**100**	**42**	**42**	**100**
Workers						
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**	**N.A.**

10. Health and safety management system:

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

N.A.

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

N.A.

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

N.A.

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

N.A.

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

Safety Incident/ Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (Per one million-person hours worked)	Employees	N.A.	N.A.
	Workers	N.A.	N.A.
Total recordable work-related injuries	Employees	N.A.	N.A.
	Workers	N.A.	N.A.
No. of fatalities	Employees	N.A.	N.A.
	Workers	N.A.	N.A.
High consequence work-related injury or ill-health (excluding fatalities)	Employees	N.A.	N.A.
	Workers	N.A.	N.A.

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:
The Company has taken the following initiatives to ensure a safe and healthy workplace:

1. Fire Safety Mockdrills
2. Environmental Monitoring, Monitoring and Measurement of workplace for Noise, Heat, Ventilation, Air and Water Sampling as per scheduled program.
3. Compliance Management System
4. Management reviews with Senior Management

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	-	-	N.A.	-	-	N.A.
Health & Safety	-	-	N.A.	-	-	N.A.

14. Assessment of the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Working Conditions	100%
Health & Safety	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.:

All activities and operations performed in the office are reviewed periodically and if there is any near miss and/or injury incident then adequate control measures are implemented for performing the respective activities.

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

ESSENTIAL INDICATORS

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

Key stakeholders, both internal and external, are identified based on:

a. the impact that they have on the value Company creates and,

b. the impact of the Company's business operations on the stakeholders.

These include employees, shareholders, consumers, investors, communities, suppliers, and vendors. Various communication channels have been established to allow open discussions and understanding of the issues that are critical to their respective interests. This enables a Company to create shared value and make a positive contribution to build a sustainable society.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Trainings, awareness sessions on physical, mental, financial and social well- being, townhalls and development conversations	Regularly	The purpose is to have an inclusive and overall development of employees, obtaining valuable feedback and sharing the strategy & vision of the Company with the employees.
Suppliers	No	Supplier meets, reviews and audits.	Regularly	The scope includes capacity and capability building, competitive pricing, value chain efficiencies, sustainability and adherence to Company's standards and policies
Investors/ Shareholders	No	Annual report, press releases, stock exchange communications, investors' presentations, investors' meet, newspaper publications, general meetings and website disclosures.	Regularly	Communications made to the investors of the Company majorly includes updates on the financial performance, business growth, future plans, key organizational changes and investor service related information.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	28	25	89.29	39	32	82.05
Other than permanent	**0**	**0**	**0**	3	3	100
Total Employees	**28**	**25**	**89.29**	**42**	**35**	**83.33**
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	28	0	0	28	100	39	0	0	39	100
Male	27	0	0	27	100	37	0	0	37	100
Female	1	0	0	1	100	2	0	0	2	100
Other 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
TOTAL	**28**	**0**	**0**	**28**	**100**	**39**	**0**	**0**	**39**	**100**
Workers										
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
Other 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
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BOD)	-	-	-	-
Key Managerial Personnel	2	38,75,000	-	-
Employees other than BOD and KMP	35	8,58,972	2	3,11,569
Workers	-	-	-	-

(b) Gross wages paid to females:

	FY (2024-25)	PY (2023-24)
Gross wages paid to females	40,944.00	19,75,339.00
Total wages	8,61,01,387.00	8,20,75,275.00
Gross wages paid to females (gross wages paid to females as % of total wages)	0.05	2.41

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

Yes. The Company has a Human Rights Policy in place to address issues related to human rights. The policy extends to all internal and external stakeholders which includes employees, vendors, contractors and business partners. Various management committees and committees of the Board reviews and addresses human rights issues.

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

Respecting and upholding human rights and values is deeply integrated into the Company's culture, ways of working and value system over the years. The human rights concerns/grievances can be reported to the Direct Manager, or the Compliance Officer. Further, the Company's policies provide for various mechanisms to effectively redress grievances relating to human rights. Under these policies, the Company has established web portal, e-mail IDs and contact details for handling the complaints.

The Company has policy on Prevention of Sexual Harassment at Workplace ("POSH") and Code of Conduct which include stringent SOPs for human rights grievance redressal with respect to sexual harassment and ethical practices.

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 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	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

		FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
i)	Total complaints reported under Sexual Harassment on of woman at workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii)	Average number of female employees/workers at the beginning of the year and as at end of the year	2	3
iii)	Complaints on POSH as a % of female employees/workers	0	0
iv)	Complaints on POSH upheld	0	0

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

The Company believes in providing equal opportunity and has zero tolerance towards any kind of discrimination on the basis of age, gender, religion or other factors. The Code of Business Conduct and Anti Sexual Harassment Policy of the Company provides adequate mechanisms for redressal of complaints of harassment without fear or threat of reprisals in any form or manner to all employees irrespective of their gender and sexuality.

The Whistle Blower Policy provides vigil mechanism for Directors and Employees to voice their concerns in a responsible and effective manner regarding unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and dealing with Insider Trading and Unpublished Price Sensitive Information. It also provides adequate safeguards against victimization of Directors and Employees who avail the mechanism.

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

Yes, the Company has a policy on zero child labour, zero tolerance for discrimination at workplace and other human rights violations which extends to supply chain as well.

10. Assessments for the year: Done by the Company

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

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above:

The Company did not find any significant risks or concerns arising from the assessments conducted. Further, the Company's statutory and internal auditors' observations of the audits carried out at the office is placed before the Audit Committee on quarterly basis.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From Renewal sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewal resources (A+B+C)	-	-
From non -renewal sources	-	-
Total electricity consumption (D)	48,982	51,560
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	7,855	8,270
Total energy consumption from non - renewal resources (D+E+F)	56,837	59,830
Total energy consumed (A+B+C+D+E+F)	56,837	59,830
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operation)	0.000020554	0.00001027
Energy intensity per rupee of turnover adjusted for purchasing Power Parity (Total energy consumption/ Revenue from operation adjusted for PPP)	N.A.	N.A.
Energy Intensity in terms of physical output (Total energy consumed (GJ)/ Total Power Generation Units (kWh))	N.A.	N.A.
Energy intensity (optional) – the relevant metric may be selected by the company	N.A.	N.A.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: Not Applicable

2. 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.

Not Applicable

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)	0	0
(i) Surface water	0	0
(ii) Groundwater	16.59	17.10
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	16.59	17.10
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**16.59**	**17.10**
Total volume of water consumption (in kilolitres)	**16.59**	**17.10**
Water intensity per rupee of turnover (Total water consumption / Revenue from Operations)		
Water intensity per rupee of turnover adjusted for purchasing Power Parity (PPP) (Total water consumption /Revenue from Operations adjusted for PPP)		
Water intensity in terms of physical output		

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

4. Provide the following details related to water discharged: Not Applicable

Parameter	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment		
With treatment – please specify the level of treatment		
(ii) To Groundwater		
No treatment		
With treatment – please specify the level of treatment		
(iii) To Seawater		
No treatment		
With treatment – please specify the level of treatment		
(iv) Sent to third-parties		
No treatment		
With treatment – please specify the level of treatment		
(v) Other		
No treatment		
With treatment – please specify the level of treatment		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total water discharged in kilolitres		

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

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

Not Applicable

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	mg/Nm_3	N.A.	N.A.
SOx	mg/Nm_3	N.A.	N.A.
Particulate matter (PM)	mg/Nm_3	N.A.	N.A.
Persistent organic pollutants (POP)		N.A.	N.A.
Volatile organic compounds (VOC)		N.A.	N.A.
Hazardous air pollutants (HAP)		N.A.	N.A.
Others - please specify		N.A.	N.A.

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

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 Equivalent	N.A.	N.A.
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 Equivalent	N.A.	N.A.
Total Scope 1 and Scope 2 emissions per rupee of turnover		N.A.	N.A.
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPA)		N.A.	N.A.
Total Scope 1 and Scope 2 emissions intensity in terms of physical output		N.A.	N.A.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: Not Applicable

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details:** Not Applicable

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	N.A.	N.A.
E-waste (B)	N.A.	N.A.
Bio-medical waste (C)	N.A.	N.A.
Construction and demolition waste (D)	N.A.	N.A.
Battery waste (E)	N.A.	N.A.
Radioactive waste (F)	N.A.	N.A.
Other Hazardous waste. Please specify, if any. (Glass wool) (G)	N.A.	N.A.
Other Non-hazardous waste generated (H). Please specify, if any. (Fly ash & bottom ash) (Break-up by composition i.e. by materials relevant to the sector)	N.A.	N.A.
Total (A + B + C + D + E + F + G + H)	**N.A.**	**N.A.**

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water intensity per rupee of turnover (Total waste generated/Revenue from operation)	N.A.	N.A.
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity. (PPP) (Total waste generated	N.A.	N.A.
Waste intensity in terms of physical output	N.A.	N.A.
Waste intensity(optional) – the relevant metric may be selected by the entity	N.A.	N.A.
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	N.A.	N.A.
(i) Recycled	N.A.	N.A.
(ii) Re-used	N.A.	N.A.
(iii) Other recovery operations	N.A.	N.A.
Total	**N.A.**	**N.A.**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	N.A.	N.A.
(i) Incineration	N.A.	N.A.
(ii) Landfilling	N.A.	N.A.
(iii) Other disposal operations	N.A.	N.A.
Total	**N.A.**	**N.A.**

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

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.

Not Applicable

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:

The Company does not have any office in ecologically sensitive area

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

Yes, your Company is compliant with the applicable environmental law/ regulations/ guidelines in India.

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

ESSENTIAL INDICATORS

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
		N.A.

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
	Not Applicable	

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

Name and brief detail of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results Communicated in Public Domain (Yes/ No)	Relevant Web Link
			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.**

   Not Applicable

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	N.A.	N.A.
Sourced directly from within the district and neighboring districts	N.A.	N.A.

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**

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	NA	NA
Semi- urban	NA	NA
Urban	100%	100%
Semi-urban	NA	NA

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

ESSENTIAL INDICATORS

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

   Any query/ complaints are received directly on the Company's email id.

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	100%
Safe and responsible usage	-
Recycling and/or safe disposal	-

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

	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

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

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

   Yes, the Company respects the privacy of its employees, business partners and others who interact with the Company. This is reflected in the Company's policy and the issues are overseen by the Board Committees, as may be required. The weblink of the policy is : https://www.rattanindia.com/wp-content/uploads/2022/09/REL-Risk-Management-Policy.pdf

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

   There were no significant issues/ penalties/ regulatory actions relating to advertising, cyber security and data privacy during the year.

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

   a. Number of instances of data breaches

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

   c. Impact, if any, of the data breaches