RUSHIL
DECOR LIMITED
WE'LL MAKE IT

RDL/040/2026-27
Date: 31.08.2026

To,	**To,**
National Stock Exchange of India Ltd.	**BSE Limited**
Exchange Plaza,	**Phiroze Jeejeebhoy Towers,**
Bandra – Kurla Complex,	**Dalal Street,**
Bandra (E), Mumbai – 400 051	**Mumbai- 400 001**
NSE EQUITY SYMBOL: RUSHIL	**SCRIP CODE: 533470**

ISIN: INE573K01025

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Reporting (BRSR) for Financial Year 2025-26

Pursuant to the applicable provisions of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Reporting (BRSR) of the Company for the Financial Year 2025-2026.

The Integrated Annual Report along with the Business Responsibility and Sustainability Report for the Financial Year 2025-26 has also been placed on the website of the Company at www.rushil.com .

This is for your information and record.

Thanking you

Yours Faithfully,

For, Rushil Decor Limited

MODI HASMUKH KANUBHAI
Digitally signed by MODI HASMUKH KANUBHAI
Date: 2026.08.31 09:54:39 +05'30'

Hasmukh K. Modi
Company Secretary

Encl.: a/a

Business Responsibility & Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the listed entity** - L25209GJ1993PLC019532
2. **Name of the listed entity** - RUSHIL DECOR LIMITED
3. **Year of incorporation** - 1993
4. **Registered office address** - S. No. 149, Near Kalyanpura Patia, Gandhinagar Mansa Road, Tal. Mansa, Village Itla, Gandhinagar - 382 845, Gujarat, India.
5. **Corporate address** - Rushil House, Near Neelkanth Green Bungalow, Off. Sindhu Bhavan Road, Shilaj, Ahmedabad - 380 059, Gujarat, India.
6. **E-mail** - ipo@rushil.com
7. **Telephone** - +91 79 6140 0400
8. **Website** - www.rushil.com
9. **Financial year for which reporting is being done** - 2025-26
10. **Name of the Stock Exchange(s) where shares are listed** - BSE Limited and National Stock Exchange of India Limited
11. **Paid-up Capital** - ₹ 29,34,16,820/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** -

    Name: Mr. Hasmukh Kanubhai Modi

    Designation: Company Secretary and Compliance Officer

    Tel: +91 79 6140 0400

    E-mail: ipo@rushil.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). - Standalone Basis
14. **Name of assurance provider** - Not Applicable
15. **Type of assurance obtained** - Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Medium Density Fibre Boards	74%
2	Manufacturing	Decorative Laminate Sheets	25%

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	Medium Density Fibre Boards	1621	74%
2	Laminate Sheets	1709	25%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	6	9	15
International	0	0	0

Remarks: The Company has 9 offices including 1 registered office, 1 corporate office, 3 branches and 4 Godowns. Company has also appointed 14 Consignment Agents.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States, 8 UTs
International (No. of Countries)	39

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

22%

c. **A brief on types of customers**

Rushil Decor Limited (RDL) caters to a wide spectrum of customers, ranging from professionals in the design and construction ecosystem to end consumers. Architects and interior designers form a key segment, relying on RDL's laminates, MDF, and decorative panels to deliver innovative and aesthetically appealing spaces. Contractors and carpenters are another crucial group, as they directly use RDL's products in construction and furniture-making, often supported by loyalty programs like VIR that strengthen long-term engagement. Retailers and distributors act as intermediaries, ensuring RDL's products reach diverse markets across India and abroad, while global buyers in over 57 countries depend on RDL's certified quality and export credibility. Finally, end consumers—homeowners and businesses—seek stylish, durable, and affordable solutions for kitchens, furniture, and interiors, making them an important driver of demand. Together, these customer types highlight RDL's balanced focus on professional influencers, intermediaries, and direct users, ensuring both domestic and international market penetration.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
		Employees				
1	Permanent (D)	942	912	96.80%	30	3.20%
2	Other than Permanent (E)	0	0	0	0	0
3	**Total employees (D + E)**	**942**	**912**	**96.80%**	**30**	**3.20%**
		Workers				
1	Permanent (F)	1206	1181	97.93%	25	2.07%
2	Other than Permanent (G)	0	0	0	0	0
3	**Total Workers (F + G)**	**1206**	**1181**	**97.93%**	**25**	**2.07%**

b. Differently abled Employees and workers:

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**

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
	Differently Abled Workers					
1	Permanent (F)	0	0	0	0	0
2	Other than Permanent (G)	0	0	0	0	0
3	**Total 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	1	16.67%
Key Management Personnel	3	0	0.00%

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

	(Turnover rate in FY 2025-26)			(Turnover rate in FY 2024-25)			(Turnover rate in FY 2023-24)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26%	36%	27%	31.00%	53.00%	32.00%	30.00%	32.00%	31.00%
Permanent Workers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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 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	Rushil Modala Ply Limited	Associate	41%	No
2	Rushil Decor Pte. Ltd.	Wholly Owned Subsidiary	100%	No

VI. CSR Details

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

(ii). Turnover (in ₹) - ₹ 856.13 Crores

(iii). Net worth (in ₹) - ₹ 637.14 Crores

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 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	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	1	1	-	1	0	-
Employees and workers	Yes	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes	60	0	-	91	0	Refer Note
Value Chain partners	Yes	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

The grievance redressal policy can be found at this link – https://rushil.com/investor_relationship.php#ContactListingInfo

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Carbon Emissions & Energy Use	Risk	High emissions increase regulatory exposure and reputational risk in ESG-sensitive markets.	Investing in renewable energy, optimization of manufacturing efficiency	Negative in short-term (capex), Positive long-term (energy saving).
2	Energy Waste Management	Opportunity	Recycling and circular economy practices can reduce disposal costs and create new revenue streams.	NA	Positive
3	Community Development & CSR	Opportunity	Strong rural engagement through plantations and farmer support enhances social license to operate.	NA	Positive
4	Workforce Retention & Talent Development	Risk	High attrition or inability to retain skilled employees can disrupt operations, increase recruitment costs, and weaken institutional knowledge.	Strengthen employee engagement, transparent HR policies, career growth pathways, and competitive compensation structures.	Negative
5	Sustainable Product Innovation	Opportunity	Growing demand for eco-friendly laminates and MDF creates market differentiation.	NA	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Digital Transformation & Technology Adoption.	Risk / Opportunity	The wood-based panel and laminates industry is rapidly evolving with automation, smart manufacturing, and digital customer engagement. If RDL lags in adopting these technologies, it risks inefficiencies, higher costs, and losing competitiveness. At the same time, embracing digital tools—such as ERP systems, AI-driven design, and e-commerce platforms—can open new markets, improve supply chain visibility, and enhance customer experience.	Investment in Industry 4.0 technologies, strengthen IT infrastructure, training to employees in digital skills, and expand online sales channels.	Negative: High upfront investment in technology, cybersecurity risks, and potential disruption during transition. Positive: Long-term cost savings through automation, higher productivity, improved customer reach, and stronger brand positioning.

SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
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	Business-Responsibility-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 (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		• ISO 9001 Quality Management System, • ISO14001 Environment Management System, • ISO 45001 Health and Safety, • Certificate from Singapore Environment Council for right to use Singapore Green label for "VIR LAMINATE / TIERO / ICA / RUSHIL 042-016-1266 as environmentally preferred surface covering", • Certificates from Bureau of Indian Standards IS 2046:1995 for decorative thermosetting synthetic resin bonded laminated sheets, • Certificates from Bureau of Indian Standards IS 12406:2021 for MDF Boards for General Purpose • Certificates from Bureau of Indian Standards IS 14587:2023 for Pre-laminated MDF Boards. • FSC Certificate (Forest Stewardship Council) • CARB Certification								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to conducting its business in an environmentally responsible and sustainable manner while upholding the highest standards of ethical governance, integrity, and responsible business practices, with due respect for and protection of human rights. Through its Corporate Social Responsibility (CSR) initiatives and sustainability-driven approach, the Company endeavours to strengthen communities, create positive social impact, and promote environmental stewardship, thereby contributing to inclusive and sustainable development and creating long-term value for all stakeholders.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During the reporting year, the Company continued to make satisfactory progress towards its stated commitments of conducting its business in an environmentally responsible manner, upholding ethical and responsible business practices while respecting and promoting human rights, and contributing to community development and environmental stewardship through its Corporate Social Responsibility (CSR) initiatives. These commitments are integrated into the Company's governance framework, operational practices, and stakeholder engagement processes. As these are ongoing commitments aimed at continuous improvement rather than one-time or quantitative targets, the Company remained aligned with its stated objectives during the year, and no material deviations requiring specific disclosure were observed.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Dear Stakeholders, At Rushil Décor Limited, we recognize that our long-term success is inseparable from our responsibility to the environment, society, and governance standards. The past year has presented significant challenges, particularly in managing climate change impacts, ensuring sustainable sourcing of raw materials, and retaining skilled talent in a competitive industry. Rising energy costs and evolving regulatory frameworks have further underscored the need for proactive adaptation. Despite these challenges, we have made measurable progress. Our commitment to environmental stewardship is reflected in our agroforestry initiatives, which continue to support farmers while contributing to carbon sequestration. We have expanded renewable energy adoption, including solar installations, and strengthened systems to monitor and reduce energy consumption across our plants. On the social front, we have enhanced employee engagement through transparent communication and skill development programs, while our CSR initiatives have focused on building stronger communities through education, healthcare, and livelihood support. Looking ahead, we have set clear targets to guide our sustainability journey. These include reducing our carbon emissions intensity, increasing the share of renewable energy in our operations, expanding sustainable sourcing from domestic vendors, and strengthening diversity and inclusion within our workforce. We are committed to achieving these goals within defined timelines, ensuring that our growth remains responsible and resilient. As custodians of this vision, the Board and management remain dedicated to embedding ESG principles into every aspect of our business. We believe that by addressing risks responsibly and embracing opportunities, Rushil Décor Limited will continue to deliver value not only to our shareholders but also to our employees, communities, and the environment.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Krupesh Thakkar Chairman and Executive Director (DIN: 01059666)								
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.	Mr. Krupesh Thakkar Chairman and Executive Director (DIN: 01059666)								

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee and its frequency

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	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	Director									Periodically								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Director									Periodically								

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.

Sr. No	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No. The assessment of the working of its policies is carried out internally.								

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

Not Applicable

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 DISCLOSURE

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

EI-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	1	All the Independent Directors visited Company's Manufacturing Plant at Karnataka and Andhra Pradesh and they were shown the production process and operation of the said unit including process of manufacturing. Board Members also made aware about BRSR principles.	100%
Key Managerial personnel	1	Changes in regulations and laws applicable to the Company, Business Responsibility and Sustainability Report (BRSR).	100%
Employees other than BoD and KMPs	6	Fire Safety Training POSH Awareness Technical Training Labour Management Digital Personal Data Protection Act, 2023 OHS Employee wellbeing	70%
Workers	6		51%

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

Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
~~Penalty~~/ Fine	1	National Stock Exchange of India Limited (NSE)	₹ 40,000	As per Note 1 mentioned below this table	No
Settlement	N.A	N.A	0	N.A	N.A
Compounding fee	N.A	N.A	0	N.A	N.A

Note 1: The Company received a notice bearing reference no. NSE/LIST/C/2025/0853 dated August 05, 2025, from the National Stock Exchange of India Limited in relation to a delay of 2 days in making the allotment of equity shares upon conversion of warrants issued on a preferential basis, as prescribed under Regulation 162 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Pursuant to the said notice, a fine of ₹40,000 plus applicable GST was levied on the Company and it was paid.

Non-Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	N.A	N.A	N.A	N.A
Punishment	N.A	N.A	N.A	N.A

EI-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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	N.A	

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

The Company has instituted comprehensive guidelines addressing anti-corruption and anti-bribery practices, which are integral components of our Code of Business Ethics and Conduct (COBEC). These guidelines are designed to uphold the highest standards of integrity, ethical behaviour and legal compliance across all areas of our operations. The COBEC is applicable to all employees, regardless of whether they are engaged directly by the Company or indirectly through contractual or third-party arrangements. It outlines the expectations and responsibilities of personnel in identifying, preventing, and avoiding any form of corrupt or unethical conduct in the course of their professional duties.

It is important to note that COBEC is an internal governance document and, as such, is not made available for public viewing. However, to reinforce ethical conduct and ensure that any deviations from our standards are addressed promptly, the Company has also implemented a robust Whistle Blower Policy, formally referred to as the Vigil Mechanism. This policy empowers employees to raise concerns or report suspected violations, misconduct, or fraudulent activities in a secure and confidential manner, without fear of retaliation or adverse consequences.

Through the effective implementation of both the COBEC and the Whistle Blower Policy, the Company strives to maintain a work environment that promotes accountability, fosters transparency, and reinforces a culture of ethical responsibility at all levels of the organization.

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

Category	2025-26	2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	Number 2025-26	Remarks 2025-26	Number 2024-25	Remarks 2024-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	N.A	0	N.A
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	N.A	0	N.A

EI-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.

N.A.

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

Particulars	Current FY 2025-26	Previous FY 2024-25
Number of days of accounts payables	133	109

EI-9.Open-ness of business.

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

Parameter	Metrics	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	29.00%	31.50%
	b. Number of trading houses where purchases are made from	285	270
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	28.00%	26.50%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	78%	100.00%
	b. Number of dealers / distributors to whom sales are made	1500	1450
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	12%	32.03%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.25%	2.92%
	b. Sales (Sales to related parties / Total Sales)	1.49%	0.29%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	99.69%	100.00%

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

EI-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.

Category	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
Capex	Nil	Nil	-

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

Yes

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

The Company continues to source raw materials for MDF production exclusively from dedicated agro-forestry plantations, underscoring our commitment to sustainable, ethical, and locally integrated procurement. By prioritizing short supply chains, we minimize logistics-related emissions, enhance operational agility, and foster regional economic participation through active engagement with micro-suppliers. This decentralized sourcing model not only secures continuity of supply but also mitigates exposure to geopolitical, climatic, and price volatility risks.

In alignment with circular economy principles, we maximize resource efficiency by reusing wood waste—including bark, sawdust, and trimmings—as biofuel for captive energy requirements. This initiative has enabled a complete phase-out of coal, advancing our trajectory toward carbon-negative operations through product-based carbon sequestration.

Our Agro Research & Development Cell further strengthens this ecosystem by supporting plantation diversification. Through farmer partnerships, we promote adaptive managed forestry species and cultivated timber varieties, while disseminating agronomic knowledge that enhances land-use resilience and biodiversity across sourcing landscapes. These interventions not only secure sustainable raw material streams but also contribute to broader community development and ecological balance.

During the reporting period, Appx. 98% of raw material in MDF Board manufacturing sourced through Agro Forestry Plantation.

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

Given the long lifecycle and wide dispersion of our products, end-of-life reclamation for reuse or recycling remains operationally impractical. However, we maintain a robust and compliant waste management system at all manufacturing units to responsibly handle production-stage waste.

Plastics including packaging	All plastic waste is disposed of through authorized recyclers, in line with our Extended Producer Responsibility (EPR) commitments
E-waste	Collected and routed to certified e-waste handlers, ensuring material recovery and compliance with the E-Waste Management Rules.
Hazardous waste	Segregated hazardous waste is sent to pre-processing facilities, where feasible materials are recovered for co-processing (e.g., in cement kilns) and remaining non-recoverable waste is forwarded to TSDFs authorized by Pollution Control Boards, with manifest-based tracking., ensuring minimal landfill impact and maximum resource recovery.
Other waste	Wood waste is thermally valorised as biofuel for internal use, while chemical waste is treated via a Zero Liquid Discharge (ZLD)-compliant Effluent Treatment Plant. Recyclable residues are repurposed or routed to authorized vendors.

Our approach reflects a strong commitment to circular economy principles, pollution prevention, and minimizing waste sent to landfill. By promoting responsible resource management and sustainable waste practices, we continue to reduce our environmental footprint. These initiatives reinforce our commitment to environmental sustainability and form an integral part of our ESG framework.

EI-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.

Yes, the Company continues to operate under the ambit of the Plastic Waste Management Rules, 2016, with full recognition that Extended Producer Responsibility (EPR) obligations apply to our operations. While the quantum of plastic used in our packaging remains minimal and ancillary, we reaffirm our commitment to comprehensive compliance with the EPR framework as mandated by the Central and State Pollution Control Boards.

Our waste collection and management strategy remains anchored in the EPR Action Plan formally submitted to the regulatory authorities. A closed-loop monitoring system ensures that all post-consumer plastic packaging waste attributable to our operations is systematically routed through authorized, registered processors, including recyclers and co-processors.

Key Highlights of Our Current EPR-Aligned Governance

- Continued engagement with Plastic Waste Processors (PWPs) holding valid CPCB/SPCB credentials.
- Timely and periodic submission of EPR fulfilment data through the CPCB's centralized portal, ensuring transparency, traceability, and regulatory verification.
- Ongoing packaging design interventions to minimize plastic use at source, with emphasis on recyclable and eco-friendly alternatives.
- Strengthened internal audit and reporting mechanisms to validate compliance and enhance accountability.

  Beyond statutory compliance, we have advanced a preventive sustainability mindset, embedding eco-design principles into packaging innovation and actively exploring next-generation alternatives where technically feasible. This proactive posture underscores our ESG narrative by demonstrating:

- Environmental accountability,
- Lifecycle thinking, and
- A commitment to minimizing legacy environmental impact.

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

EI-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	912	912	100%	912	100%	0	0	912	100%	0	0
Female	30	30	100%	30	100%	30	100%	0	0	0	0
Total	**942**	**942**	**100%**	**942**	**100%**	**30**	**3.18%**	**912**	**96.82%**	**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	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 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**
Other than permanent Workers											
Male	1181	0	0	1181	100%	0	0	0	0	0	0
Female	25	0	0	25	100%	0	0	0	0	0	0
Total	**1206**	**0**	**0**	**1206**	**100%**	**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:

Particulars	FY2025-26	FY2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.12%	0.10%

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	99.50%	100%	Y	99.34%	100%	Y
Gratuity	100%	0	Y	100%	0	Y
ESI	7.81%	100%	Y	8.75%	100%	Y
Others - please specify	0	0	N.A	0	0	N.A

EI-3. 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

EI-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. The Equal Opportunity Policy ensures that the needs of differently abled employees and workers are met in accordance with the Rights of Persons with Disabilities Act, 2016, by providing provisions for accessible facilities. A link to the policy is here - https://rushil.com/admin/uploads/7/10/Equal-Opportunity-Policy.pdf

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

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	100%	100%	–	–
Female	100%	100%	–	–
Total	**100%**	**100%**	**–**	**–**

EI-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	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Not Applicable
Other than Permanent Workers	Yes	Grievances of contract labour engaged through labour contractors are addressed by the respective plant team and are subject to regular monitoring. Such workers may raise their concerns through their contractor, immediate supervisor, or the HR department. If the grievance remains unresolved, it may be escalated to the Plant Head for appropriate resolution.
Permanent Employees	Yes	Permanent employees benefit from structured grievance mechanisms under COBEC, supplemented by HR grievance handling procedures, periodic awareness sessions, and access to the Whistle Blower Policy. This ensures transparency, fairness, and accountability in addressing concerns.
Other than Permanent Employees	Yes	Interns, trainees, and probationary employees are also included within the ambit of COBEC and the Whistle Blower Policy. They can raise concerns through the same reporting framework, with HR oversight ensuring timely redressal and support.

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

Category	FY2025-26			FY2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union(B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s)or Union(D)	% (D / C)
Total Permanent Employees	**942**	**0**	**0**	**850**	**0**	**0**
- Male	912	0	0	825	0	0
- Female	30	0	0	25	0	0
Total Permanent Workers	**0**	**0**	**0**	**0**	**0**	**0**
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0

EI-8.Details of training given to employees and workers:

Category	FY2025-26					FY2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	912	419	46%	164	18%	825	133	16.10%	462	56.00%
Female	30	21	70%	18	60%	25	16	64.00%	20	80.00%
Total	**942**	**440**	**47%**	**182**	**19%**	**850**	**149**	**17.53%**	**482**	**56.70%**
Workers										
Male	1181	0	0	0	0	1298	0	0	0	0
Female	25	0	0	0	0	33	0	0	0	0
Total	**1206**	**0**	**0**	**0**	**0**	**1331**	**0**	**0**	**0**	**0**

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	912	775	85%	825	677	82%
Female	30	25	83%	25	20	80%
Total	**942**	**800**	**85%**	**850**	**697**	**82%**
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

Remarks: The workers are not on permanent employment basis

EI-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. The Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS), aligned with the globally recognized ISO 45001:2018 standard, and operational across all manufacturing facilities.

Our OHSMS reflects a culture of proactive risk mitigation and employee wellbeing, extending coverage to employees, contractual workers, visitors, and support staff within the plant ecosystem.

Key Components of the Integrated Safety Management System

- Safety Inspections: Regular scheduled and unscheduled audits of work environments, equipment, and processes, supported by behaviour based safety practices.
- Personal Protective Equipment (PPE): Mandatory deployment across all operational zones.
- Codified Safety Rules: Backed by a disciplinary matrix to ensure accountability and continuous compliance.
- Training Programs: Regular task specific sessions covering fire safety, first aid, lock out/tag out (LOTO), chemical handling, and emergency response.
- Standard Operating Procedures (SOPs): Activity specific SOPs for high risk tasks, developed through formal hazard analyses.
- Capacity Building: Behavioural safety programs that empower personnel to act as custodians of workplace safety.

Occupational Health Infrastructure

- On site Ambulance: Fully equipped and stationed at the Andhra Pradesh facility for rapid medical response.
- Occupational Health Centres (OHCs): Staffed with qualified medical practitioners and ancillary health staff, in compliance with the Factories Act and Rules.
- Hospital Tie ups: Formal arrangements with nearby hospitals to ensure immediate medical support during emergencies, strengthening preparedness and response capabilities.

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

The Company employs a multi-layered, risk-based methodology to identify and mitigate both routine and non-routine operational hazards. This framework is embedded into our internal safety protocols and ensures comprehensive coverage across all activities.

For routine operations, hazards are identified through structured risk assessments conducted with predefined safety checklists and regular workplace audits.

For non-routine or complex activities, we deploy advanced analytical tools such as:

- "What-If" scenario mapping to anticipate potential failure points under hypothetical conditions.
- Fault Tree Analysis (FTA) to trace root causes of system-level failures and evaluate cascading risks.

These assessments are cross-functional in nature, involving multiple departments and stakeholders, and are integrated into critical stages such as project initiation, process modifications, maintenance activities, and contractor engagements. This ensures that safety considerations are addressed across the entire lifecycle of operations, from planning to execution.

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

Yes. The Company has established clear and inclusive procedures that empower all workers to report work-related hazards or unsafe conditions, and to remove themselves from potentially dangerous situations without fear of reprisal.

This framework is formalized under our Occupational Health & Safety Management System (OHSMS) through a dedicated Standard Operating Procedure (SOP), which provides:

- Formal reporting channels to immediate supervisors
- Joint inspections and root-cause analysis conducted by the reporting worker together with the supervisor.
- Escalation to designated HSE (Health, Safety, Environment) personnel for resolution where required.
- Corrective and Preventive Actions.

To reinforce this culture of safety, we conduct awareness campaigns, toolbox talks, and plant-wide visual reminders, embedding hazard reporting and risk withdrawal as everyday behaviours across the workforce.

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

Yes. We have Mediclaim, Workmen Compensation Policy, Group accidental policy and Employee State Insurance Scheme for occupational and non-occupational health care services.

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

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost (per one million-person hours worked)	Employees	0	0.133
	Workers	0	0.16
Total recordable work-related injuries	Employees	0	1
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Focus Area	Initiatives Implemented	Impact/Benefit	Compliance/ Standard Referenced
1. Safety Management	- Hazard Identification & Risk Assessment (HIRA) - Permit to Work (PTW) System	Structured control of high-risk operations and improved incident prevention	ISO 45001:2018 Factory Act, Local SPCB norms
2. Health & Medical Services	- On-site Occupational Health Centres - 24/7 Ambulance - Health Camps & Regular Check-ups at HO & Plants	Readiness for medical emergencies and promotion of workforce wellness	Factory Rules & OHS Norms
3. Awareness & Training	- Periodic safety drills and mock evacuations - Induction & refresher training for all levels - First aid and fire safety training	Enhanced preparedness and safety culture across all employee levels, reduce vulnerability	Company Safety Policy OHSMS Guidelines
4. Workplace Hygiene & Well-being	- Routine sanitization and housekeeping - Distribution of first aid kits - Ergonomic support and break cycles	Clean, safe, and mentally supportive work environment	WHO Workplace Hygiene Guidelines

To sustain a workplace that is safe by design, healthy by support, and resilient by habit - not just during inspections, but every day.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	N.A	0	0	N.A
Health & Safety	0	0	N.A	0	0	N.A

EI-14. Assessments for the year:

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

EI-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.

None

PRINCIPLE 4

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

Rushil Decor Limited recognizes that meaningful engagement with key stakeholders is central to its value creation journey. The Company is committed to maintaining effective and transparent communication through diverse channels, ensuring that voices across its stakeholder spectrum are heard and respected. Identification of stakeholders is carried out through a comprehensive process that encompasses individuals and entities directly or indirectly impacted by the Company's operations. Engagement is designed not only to seek their opinions on significant changes but also to encourage continuous feedback on services, enabling the Company to align with evolving needs and expectations. This approach reinforces the sense of importance stakeholders hold within the organization and strengthens their trust in its processes. By fostering constructive relationships, addressing concerns proactively, and creating shared value, Rushil Décor Limited remains steadfast in its commitment to building long-term partnerships and meeting the expectations of its extensive stakeholder base.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	Emails, Notice Board, Website, Internal Communications through various channels, Employee engagement activities	Quarterly	HR policies, Career progression, trainings, Workplace satisfaction, Rewards and recognition
2	Shareholders/ Investors	No	Emails, Annual General meeting, Quarterly / Annual Results, Website Information, Official Press Releases, Investor presentation	Quarterly / Annually	Business sustainability, Economic performance, Business growth, Business strategy, Transparency, Corporate Governance
3	Customers	No	Regular customer meetings, Business visits, Sales visits, Customer satisfaction surveys	On-going	Quality, Timely delivery, Order placements, product promotion, offers, feedback, schemes
4	Suppliers	No	Regular supplier meetings, Suppliers assessments, Video conferencing	On need to need basis	Quality, Sustainability, Cost, timely delivery
5	Regulators	No	Compliance meetings, Industry associations, Events, Telephonic, Video conferences and Emails	Annually / as and when required	Regulatory Compliance and Policy advocacy

PRINCIPLE 5

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total(C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	942	800	85%	850	663	78%
Other than permanent	0	0	0	0	0	0
Total Employees	**942**	**800**	**85%**	**850**	**663**	**78%**
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	1206	760	63%	1331	745	56%
Total Workers	**1206**	**760**	**63%**	**1331**	**745**	**56%**

EI-2.Details of minimum wages paid to employees, in the following format:

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C / A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Employees										
Permanent										
Male	912	0	0	912	100%	825	0	0	825	100.00%
Female	30	0	0	30	100%	25	0	0	25	100.00%
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	1181	0	0	1181	100%	1298	0	0	1298	100.00%
Female	25	0	0	25	100%	33	0	0	33	100.00%

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

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in Lacs)	Number	Median remuneration/ salary/ wages of respective category (₹ in Lacs)
Board of Directors (BoD) – Executive Directors	3	96	0	0
Board of Directors (BoD) – Independent Directors	2	0 (Note 1)	1	0 (Note 1)
Key Managerial Personnel	3	82	0	0
Employees other than BoD and KMP	906	4.97	30	5.15
Workers		0 (Note 2)		0 (Note 2)

Remarks:

Note 1: The Independent Directors are not paid remuneration but are paid Sitting and Attendance Fees of ₹ 8,000 per board meeting as well as committee meeting attended. Further, in the above table, in the category of Key Managerial Personnel only Chief Executive Officer, Chief Financial Officer and Company Secretary are covered.

Note 2: The Company does not have any permanent workers.

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

Particulars	FY2025-26	FY2024-25
Gross wages paid to females as % of total wages	3.25	3.09

EI-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 Human Resource Department of the Company is responsible for addressing human rights impacts or issues.

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

Yes, Our Company has instituted a robust Grievance Redressal mechanism as an integral part of its Code of Business Ethics and Conduct (COBEC), which applies uniformly to employees, suppliers, and business partners. The framework clearly outlines procedures for raising concerns, the escalation matrix, and systematic handling of complaints. It also prescribes disciplinary actions where required, ensuring accountability and fairness. By embedding grievance redressal within COBEC, the Company reinforces its commitment to upholding human rights, fostering a culture of transparency, and providing stakeholders with a reliable avenue to seek resolution of issues in a timely and equitable manner.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	N.A	0	0	N.A
Discrimination at workplace	0	0	N.A	0	0	N.A
Child Labour	0	0	N.A	0	0	N.A
Forced Labour/Involuntary Labour	0	0	N.A	0	0	N.A
Wages	0	0	N.A	0	0	N.A
Other human rights related issues	0	0	N.A	0	0	N.A

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

Particulars	FY2025-26	FY2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company has established comprehensive safeguards to ensure that individuals raising concerns of discrimination or harassment are fully protected against any adverse consequences. The Company enforces strong internal policies, including its Whistle-blower Policy and Equal Opportunity Policy, which guarantee confidentiality and fairness throughout the process. All complaints are investigated by the designated department with the highest degree of discretion, and any breach of confidentiality by those handling such matters is subject to disciplinary action. The whistle-blower framework further provides necessary protections to complainants, reinforcing their right to report issues without fear of retaliation. Through these measures, the Company underscores its commitment to maintaining a safe, inclusive, and respectful workplace environment.

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

Yes.

EI-10.Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

Note: Our Company has not conducted the third-party assessments. However, internal assessments are conducted periodically and on need basis to monitor child labour, forced labour, sexual harassment and discrimination at all plants and offices.

EI-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.

PRINCIPLE 6

EI-1.Details of total energy consumption (in Joules or multiples) and energy intensity.

Parameter	FY 2025-26	FY 2024-25
From non-renewable sources		
Total electricity consumption (A) (in GJs)	2,16,250.86	2,59,440.10
Total fuel consumption (B) (in GJs)	11,78,013.41	7,82,664.02
Energy consumption through other sources (C) (in GJs)	0	0
Total energy consumption (A+B+C) (in GJs)	13,94,264.27	10,42,104.12
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees Lacs) (GJ/₹ Lacs)	16.29	11.69
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

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

No

EI-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 as the Company does not fall in the category of industries mandated under PAT scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,19,063	1,28,387
(iii) Third party water	9,952	1,70,513
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,29,015	2,98,900
Total volume of water consumption (in kilolitres)	3,65,280	2,77,472
Water intensity per rupee of turnover (Water consumed / turnover) (KL / Crs)	427	318
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	-	-

In the previous year, Company has separately mentioned the Surface water which was obtained from APIIC, Atchutapuram. In current year the same Surface water has been included in the Third Party water.

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

EI-4.Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Rushil Decor Limited operates under a strict Zero Liquid Discharge (ZLD) framework across all manufacturing facilities, ensuring that no untreated effluent is released beyond the premises at any stage of operations.

All process wastewater is channelled through advanced Effluent Treatment Plants (ETPs), which employ multi-phase purification systems to remove contaminants and achieve high-quality treated water. The recovered water is then fully reused within internal processes such as circulation, cooling, and utility applications. This closed-loop system significantly reduces reliance on freshwater resources and reflects the Company's commitment to water-positive manufacturing practices, environmental stewardship, and sustainable industrial growth.

Therefore, the details in the following table is Not Applicable to the company.

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

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

No

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

Yes. The entity has fully implemented a Zero Liquid Discharge (ZLD) mechanism across all operational facilities, ensuring that no wastewater is released beyond site boundaries. Under this system, all effluents undergo advanced multi-stage treatment and are recirculated within the plant for process reuse, cooling, and utility applications. This closed-loop approach eliminates external discharge while substantially reducing dependence on freshwater resources. The ZLD framework is seamlessly integrated into the Company's environmental management systems, reinforcing its commitment to water circularity, resource efficiency, and responsible governance.

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

Parameter	Please specify unit	FY2025-26	FY2024-25
NOx	MT	16.8	28.95
SOx	MT	20.5	37.82
Particulate matter (PM)	MT	52.6	58.31
Persistent organic pollutants (POP)	-		-
Volatile organic compounds (VOC)	-		-
Hazardous air pollutants (HAP)	-		-
Others – please specify	-		-

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

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EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) in MTCO2E & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
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	16,000.00	10,939.38
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	50,000.00	59,111.92
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	Metric tonnes of CO_2 equivalent / ₹ In Lacs	0.77 / Lacs	0.78 / Lacs
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

The figure mentioned in Scope 1 reflects direct emission from Stationary and Mobile Combustion and Scope 2 covers indirect emission from Purchase / acquired electricity.

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

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

The Company has not yet launched a formalized GHG reduction project; however, the Company is steadily advancing its low-carbon transition agenda. Plans are actively underway to install solar energy systems across multiple manufacturing facilities, enabling greater integration of renewable energy into operations. In parallel, the Company continues to pursue energy-efficiency enhancements, including the deployment of Vapour Absorption Machines (VAMs), automation in HVAC tube-cleaning systems, and installation of high-efficiency chillers, AHUs, pumps, motors, ESPs, and other optimized equipment. Process technologies are continually upgraded to minimize energy intensity and reduce indirect emissions.

Beyond energy, the Company emphasizes eco-positive operational practices, such as extensive green belt development, rainwater harvesting infrastructure, and the achievement of IGBC Certification at its Andhra Pradesh plant, recognizing excellence in energy, water, material efficiency, and indoor environmental quality. Collectively, these initiatives demonstrate Rushil Décor Limited's commitment to embedding sustainable design, resource conservation, and carbon-conscious planning into its business model, laying the foundation for future GHG reduction projects and long-term climate resilience.

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

Parameter	FY2025-26	FY2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	40.00	46.04
E-waste (B)	-	—
Bio-medical waste (C)	-	—
Construction and demolition waste (D)	-	—
Battery waste (E)	12.00	13.45
Radioactive waste (F)	-	—
Other Hazardous waste. Please specify, if any. (G)	75.22	160.74
Used Oil	0.17	0.69
ETP Sludge	68.80	147.99
Contaminated Barrels and Bags	4.00	4.36
Processed Residue (Resin Residue)	2.45	7.70
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	71,628.00	73,617.45
Waste Wood / Wood Waste	68,500	70,291.80
Boiler Ash / Fly & Bottom Ash	3,128	3,325.65
Total (A + B + C + D + E + F + G + H)	**71,755.22**	**73,837.68**

Parameter	FY2025-26	FY2024-25
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations) (MT/Cr)	83.81	82.84
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	–	–
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–Plastic		
(i) Recycled	40.00	46.04
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**40.00**	**46.04**
Category of waste–Other Non-Hazardous waste		
(i) Recycled (Boiler Ash / Fly & Bottom Ash)	3,119.05	3,128.16
(ii) Re-used (Waste Wood / Wood Waste)	68,525.11	70,291.80
(iii) Other recovery operations (Battery waste)	11.9	13.45
Total	**71,656.06**	**73,433.41**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste–Plastic	0	0
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**
Category of waste–Other Hazardous waste. Please specify, if any	0	0
(i) Incineration	0	0
(ii) Landfilling (ETP Sludge)	68.6	87.62
(iii) Other disposal operations – Pre-processing and Re-cycling (Resin residual and discarded Barrels and Bags)	6.45	6.09
(iv) Reused within premises (used oil)	0.17	0.69
Total	**75.22**	**94.4**

Company has specified and mentioned category wise details of Hazardous and Non-Hazardous waste and also changed the category wherever find necessary.

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

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

The Company has institutionalized a comprehensive waste management framework, supported by best practices, SOPs, and policies that prioritize minimization at source, segregation, and responsible reuse of non-hazardous materials. All operations are fully aligned with the Hazardous Waste Management Rules, 2016, ensuring that every waste stream is managed in a traceable, compliant, and environmentally responsible manner.

To reduce reliance on hazardous and toxic substances, the Company has integrated advanced pollution-abatement infrastructure including wet scrubbers, silos, bag filters, boiler chimneys, and ventilation systems, thereby curbing airborne emissions and limiting chemical exposure across processes. Hazardous wastes are securely stored, clearly labelled, and transferred exclusively through authorized recyclers and re-processors recognized by the Pollution Control Board, ensuring cradle-to-grave accountability.

Further strengthening its sustainability agenda, the Company has adopted a Zero Liquid Discharge (ZLD) system across all facilities, under which all wastewater is treated and fully reused in cooling towers and process applications. This closed-loop approach significantly reduces freshwater dependency while eliminating external discharge. Together, these measures reflect Rushil Décor Limited's commitment to sustainable manufacturing, regulatory compliance, and progressive elimination of environmental and chemical risks across its value chain.

EI-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 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			

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

S. No.	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						

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

Yes

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
The Company is in compliant with all applicable Indian laws and regulations in FY 2025-26				

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

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

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Laminate Manufacturers Association	National
2	Association of Indian Panel board Manufacturer	National
3	Gujarat Chambers of Commerce & Industry	State
4	Federation of Indian Export Organisations	National
5	Federation of Indian Plywood and Panel Industry	National

EI-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.

S. No.	Name of authority	Brief of the case	Corrective action taken
1		N.A.	

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

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

S. No.	Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communi-cated in public domain (Yes / No)	Relevant Web link
1	As per applicable laws, SIA is not currently applicable for any of the projects undertaken by the Company. However, the Company assesses the effectiveness of all projects undertaken voluntarily.	N.A.	N.A.	N.A.	N.A.	N.A.

EI-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	Amounts paid to PAFs in the FY (In ₹)
1	N.A.					

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

Multiple accessible platforms are available for community members to raise concerns, including the corporate website, dedicated email channels, and direct interactions facilitated by employee volunteers. Every grievance is carefully documented, validated, and addressed through corrective measures, with timely follow-up to ensure resolution and prevent recurrence.

The framework is reinforced by a structured Whistle-blower Policy, which provides clear procedures for acting on stakeholder grievances. Regular engagements with local communities—particularly in regions where CSR initiatives are implemented—help capture feedback and strengthen trust. In addition, community need assessments are conducted to identify priorities and address issues faced by marginalized and vulnerable groups, ensuring inclusivity in grievance redressal.

This integrated approach reflects a commitment to responsible corporate citizenship, transparency, and long-term partnership with communities, ensuring that concerns are not only resolved but also inform future initiatives.

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

Category	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	23%	17.22%
Sourced directly from within India	80%	84.58%

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

Location	FY2025-26	FY2024-25
Rural	32.00%	27.88%
Semi-urban	18.50%	23.40%
Urban	8.20%	-
Metropolitan	41.30%	48.72%

In current Financial Year, the category of location is changed wherever it considered necessary.

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

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

Consumers can raise complaints and share feedback through established channels, which are promptly attended to by the Company's technical team. Each concern undergoes technical verification, followed by a site visit from the local sales representative, who documents the issue in a Complaint Attendance Report along with supporting evidence. The report is then forwarded to the Head Office, where it is reviewed, verified, and approved.

Depending on the outcome, appropriate remedial measures are taken, which may include issuance of a credit note or other forms of compensation to the complainant. This structured process ensures that grievances are addressed fairly, transparently, and in a timely manner, while also enabling the Company to capture valuable consumer feedback for continuous improvement.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Yes, the Company adheres to all applicable laws and regulations regarding product labelling and displays relevant information on it. The majority of product labelling includes data about safe and responsible usage.
Safe and responsible usage	
Recycling and/or safe disposal	

EI-3.Number of consumer complaints in respect of the following

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
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	—

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

Category	Number	Reasons for recall
Voluntary recalls	0	N.A
Forced recalls	0	N.A

EI-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, we have a policy. Weblink is - https://rushil.com/admin/uploads/7/10/IT-cum-Cyber-Security-Policy.pdf

EI-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.

N.A.

EI-7. Provide the following information relating to data breaches

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

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

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