

RVNL/SECY/STEX/AGM-21/2024

06.09.2024

National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051. Scrip: RVNL	BSE Ltd. Department of Corporate Service, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001. Scrip: 542649
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Sub: Business Responsibility & Sustainability Report for the FY 2023-24

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility & Sustainability Report (BRSR) for the Financial Year 2023-24, which also forms part of the Annual Report for Financial Year 2023-24.

This is for your information and record.

Thanking you,

Yours faithfully,
For Rail Vikas Nigam Limited

(Kalpana Dubey)
Company Secretary & Compliance Officer

Annexure D

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

SECTION A : GENERAL DISCLOSURES

I. Details of the listed entity

S. No	Required Information	Required Information
1	Corporate Identity Number (CIN) of the Listed Entity	L74999DL2003GOI118633
2	Name of the Listed Entity	Rail Vikas Nigam Limited
3	Year of incorporation	2003
4	Registered office address	1 st Floor, August Kranti Bhawan, Bhikaji Cama Place, R.K. Puram, New Delhi-110066
5	Corporate address	1 st Floor, August Kranti Bhawan, Bhikaji Cama Place, R.K. Puram, New Delhi-110066
6	E-mail	investors@rvnl.org
7	Telephone	+91 11 26738299
8	Website	www.rvnl.org
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE and NSE
11	Paid-up Capital	20,850,201,000
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Kalpana Dubey, Company Secretary and Compliance Officer +91 95606 97008 kalpana.dubey@rvnl.org
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 report contains disclosures about the company's social and governance performance on a consolidated basis. In contrast, the environmental disclosures focus on the performance of its businesses that fall within the organisation's operational control and boundaries. However, data regarding vehicular emissions, refrigerants and waste could not be gathered from a few PIUs; hence they have not been considered in the reporting boundary.
14	Name of Assurance Provider	ENEN Green Services Private Limited
15	Type of Assurance obtained	Limited Assurance

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	Rail Infrastructure	RVNL is carrying out planning, development, resource mobilisation and execution of railway-related projects on a fast-track basis.	91%

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

Sr. No.	Product / Service	NIC Code	% of total Turnover contributed
1	Construction & maintenance of Railways & Rail Bridges.	42102	91%
2	Construction & maintenance of motorways, streets, roads, other vehicular & pedestrian ways, highways, bridges, tunnels and subways.	42101	9%

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	Not applicable	30	30
International	Not Applicable	4*	4

*As on 31st March,2024, we had four International Offices i.e. Branch Office in Maldives and Abu Dhabi, a Joint Venture Company in Kyrgyzstan and Wholly Owned Subsidiary in South Africa.

19 Market Served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	36*
International (No. of Countries)	4

*including 28 states and 8 union territories.

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

No Exports

c. A brief on type of customers

The Indian Railways, together with its many departments and companies, are the main clientele of RVNL. As a provider of railway infrastructure, RVNL collaborates closely with Indian Railways.

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No. C	% (C/A)
Employees						
1	Permanent (D)	186	176	94.62	10	5.38
2	Other than Permanent (E)	208	202	97.12	06	2.88
3	Total employees (D+E)	394	378	95.94	16	4.06
Workers						
4	Permanent (F)					
5	Other than Permanent (G)					
6	Total workers (F+G)					

RVNL does not have any workers.

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No. C	% (C/A)
Differently Abled Employees						
1	Permanent (D)	NIL	NIL	0	NIL	0
2	Other than Permanent (E)	NIL	NIL	0	NIL	0
3	Total differently abled employees (D+E)	NIL	NIL	0	NIL	0

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No. C	% (C/A)
Differently Abled Workers						
4	Permanent (F)					
5	Other than Permanent (G)					
6	Total differently abled workers (F+G)					

RVNL does not have any workers.

21 Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	5	1	20%
Key Managerial Personnel	6	2	33.3%

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

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.71	-	12.71	12.99	14.28	13.04	10.76	-	10.76
Permanent Workers	RVNL does not have any workers								

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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	HSRC Infra Services Limited	Subsidiary	100.00%	Yes
2	Haridaspur Paradip Railway Company Limited	Joint Venture	30.00%	No
3	Kutch Railway Company Limited	Joint Venture	50.00%	No
4	Krishnapatnam Railway Company Limited	Joint Venture	49.76%	No
5	Bharuch Dahej Railway Company Limited	Joint Venture	35.46%	No
6	Angul Sukinda Railway Limited	Joint Venture	34.06%	No
7	Dighi Roha Rail Limited	Joint Venture	50.00%	No
8	Shimla Bypass Kaithlighat Shakral Private Limited	Joint Venture	50.00%	No
9	Chennai MMLP Private Limited	Joint Venture	26.00%	No
10	Bengaluru MMLP Private Limited	Joint Venture	16.33%	No
11	Kyrgyzindustry-RVNL Closed Joint Stock Company	Joint Venture	50.00%	No
12	Chatra Expressways Private Limited	Joint Venture	49%	No
13	Indore MMLP Private Limited	Joint Venture	100.00%	No
14	JGPL-RVNL EPC Private Limited	Joint Venture	49%	No
15	Masakani Paradeep Road Vikas Limited	Subsidiary	100%	No
16	RVNL Infra South Africa	Subsidiary	100%	No
17	Kinet Railway Solutions Limited	Associate	25%	No
18	Indian Port Rail & Ropeway Corporation Limited	Associate	10%	No

VI. CSR Details

24	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	YES
	(ii) Turnover (in ₹)	2,17,32,57,81,949.31
	(iii) Net worth (in ₹)	78,67,28,21,093.12

VII. Transparency and Disclosure 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 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. https://pgportal.gov.in	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes. https://pgportal.gov.in	0	0	NA	0	0	NA
Shareholders	Yes. https://rvnl.org/investor	33	0	NA	23	0	NA
Employees & Workers	Yes. https://hr.rvnl.org/rvnlhr/app/login_old.php	0	0	NA	25	0	NA
Customers	Not Applicable*						NA
Value Chain Partners	Yes. https://pgportal.gov.in	0	0	NA	0	0	NA
Complaints from CVC**	Yes.	56	0	NA	79	13	The pending complaints were resolved after the closing of the fiscal year.
Complaints received from CPGRAMS***	Yes. https://pgportal.gov.in	121	2	NA	91	5	The pending complaints were resolved after the closing of the fiscal year.

*RVNL does not cater to retail customers

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

S. 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	Climate Change Action	Risk	Viewing climate change action as a risk highlights the dangers of not adequately addressing environmental changes. Neglecting it could result in regulatory violations, reputation harm, supply chain issues, and higher operational costs due to evolving regulations and resource scarcity.	<ol style="list-style-type: none"> Emission Reduction: Shift to low- carbon tech for RVNL's operations. Resilience Planning: Integrate climate resilience into design. Stakeholder Collaboration: Engage government, communities, and industries. 	Climate risk costs upfront, but not adapting leads to higher expenses, penalties and harm to RVNL's stability.
2	Sustainable Supply Chain	Risk	Rapidly changing regulations and consumer preferences can lead to non-compliance penalties and reputational damage if sustainable practices are not prioritized.	<ol style="list-style-type: none"> Supplier Collaboration: Partner with suppliers for aligned goals and regulation compliance. Risk Assessment: Regularly identify and mitigate supply chain sustainability risks. Diversification Strategy: Reduce reliance on high-risk sources through sourcing diversity. Continuous Monitoring: Use real- time analytics to address emerging supply chain sustainability risks. 	Potential negative financial implications include supply disruptions increased costs due to non- compliance or inefficiencies and reputational damage.
3	Waste Management	Opportunity	Effective waste management aligns with sustainability trends, reduces environmental impact, and enhances corporate reputation by highlighting responsible business conduct.	<ol style="list-style-type: none"> Minimize Waste: Source waste reduction. Recycling Programs: Multi-stream recycling. Circular Economy: Optimize resources, cut waste. Engage Stakeholders: Suppliers, customers, communities. 	Reduced waste disposal costs, potential revenue from recycling and improved market image for eco-conscious customers and investors.

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the Risk / Opportunity	In case of risk, approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Environment Compliance	Risk	Non-compliance with environmental regulations can lead to legal penalties, reputational damage and operational disruptions impacting business continuity and stakeholder trust.	<ol style="list-style-type: none"> Regulatory Tracking: Follow evolving environmental rules. Compliance Audits: Check internal adherence regularly. Employee Training: Train staff for environmental awareness. Continuous Improvement: Use audits for ongoing enhancement. 	Negative financial implications encompass potential fines, legal fees, clean-up costs, reputational harm, hindered business expansion and limited market access.
5	Occupational Health and Safety	Risk	Inadequate attention to occupational health and safety can lead to accidents, injuries, legal liabilities, decreased workforce productivity and reputational damage.	<ol style="list-style-type: none"> Comprehensive Training: Thorough safety training for employees. Risk Assessment: Regularly address workplace risks. Safety Culture: Foster safety through communication. Continuous Improvement: Use feedback for ongoing safety enhancement. 	Potential negative financial consequences involve legal fines, medical costs, compensation claims, higher insurance premiums, decreased productivity and reputational damage.
6	Employee Development and Wellbeing	Opportunity	Prioritizing employee development, wellbeing, and retention leads to a motivated workforce, higher productivity and improved talent attraction, fostering a positive organizational culture.	<ol style="list-style-type: none"> Continuous Learning: Training for skill enhancement. Wellbeing Initiatives: Wellness, mental health, work-life balance. Career Pathways: Clear growth routes. Recognition and Rewards: Acknowledge and reward achievements. 	Positive financial implications include increased employee satisfaction, reduced turnover and associated recruitment costs, improved team collaboration and higher overall organizational performance.

S. 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)
7	Human rights, Diversity and Inclusion	Risk	Failing to uphold human rights and foster diversity and inclusion may lead to legal actions, reputational harm, and diminished employee morale, potentially impacting overall organizational performance.	<ol style="list-style-type: none"> Policy Development: Form inclusive policies on human rights and diversity. Training & Education: Educate staff for awareness. Reporting Mechanisms: Transparent reporting for violations. Stakeholder Engagement: Collaborate for human rights alignment. 	Negative financial implications include legal penalties, potential lawsuits, reputational damage, reduced employee morale, and the cost of remediation efforts.
8	Community Development	Opportunity	Engaging in community development initiatives aligns with corporate social responsibility fosters positive relationships with local communities and enhances brand reputation as a socially conscious organization.	<ol style="list-style-type: none"> Needs Assessment: Understand local needs. Collaborative Projects: Partner for community-driven projects. Skill Building: Train for empowerment. Long-Term Engagement: Sustain positive impact via lasting partnerships. 	Positive financial gains arise from improved reputation, loyal customers, potential new markets and community efforts boosting business growth and sustainability.
9	Data Privacy and Security	Risk	Insufficient data privacy and security measures may lead to data breaches, loss of sensitive information, regulatory penalties, reputational damage and erosion of customer trust.	<ol style="list-style-type: none"> Data Encryption: Strong encryption for data security. Regular Audits: Frequent security assessments. Employee Training: Train staff on data protection. 	Negative financial impacts encompass potential fines, legal costs, data recovery expenses, diminished customer trust, reputational harm and potential reduction in market value and customer retention.
10	Business Ethics, Accountability and Transparency	Opportunity	Embracing strong business ethics, accountability and transparency cultivates trust among stakeholders, enhances brand reputation and attracts socially conscious customers and investors.	<ol style="list-style-type: none"> Code of Ethics: Set clear ethical guidelines. Transparent Reporting: Regularly share practices impact. Accountability Framework: Hold individuals, org accountable ethically. 	Positive financial outcomes comprise greater customer loyalty, elevated investor trust, improved market standing and access to sustainable investments. Ethical practices foster lasting financial stability, growth and risk mitigation.

S. 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)
11	Economic Performance	Opportunity	Economic performance is crucial for maintaining financial stability and meeting its goals. Strong financial results also make the business more appealing to investors who are more likely to be attracted by a record of accomplishment of consistent profits and strong financial health.	<ol style="list-style-type: none"> Strategic Planning: Create market- aligned strategies. Operational Efficiency: Optimize processes for cost and productivity. Market Diversification: Expand to new markets or offerings. 	Positive financial implications include increased revenue, higher profitability, improved investor confidence and potential access to capital for expansion. Enhanced economic performance contributes to long-term financial sustainability and competitive advantage.
12	Corporate Governance and Compliance	Opportunity	Weak corporate governance and non-compliance can lead to legal liabilities, regulatory penalties, reputational damage and reduced stakeholder trust.	<ol style="list-style-type: none"> Governance Framework: Clear policies, transparency, ethics. Regular Audits: Internal, external checks for compliance. Stakeholder Engagement: Gather feedback, address concerns. Whistle-blower Mechanism: Confidential reporting for misconduct prevention. 	Positive financial implications include increased revenue through customer loyalty, reduced costs from fewer returns and complaints and potential market expansion due to a strong reputation for quality. Maintaining high product and service quality contributes to sustained financial success and growth.
13	Risk Management	Risk/ Opportunity	Risk management enhances decision-making, improves resilience and identifies potential opportunities for growth.	<ol style="list-style-type: none"> Risk Identification: Systematic assessment of potential risks. Risk Mitigation: Strategies for impact reduction. Crisis Preparedness: Comprehensive plan for unexpected risks. 	Negative financial implications include potential financial losses, increased operational costs, legal penalties, reputational harm and decreased investor and stakeholder confidence.

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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	All of our company policies are available in the given link: https://rvnl.org/investor								
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.	Indian labour codes, ISO 45001, ISO 14001, ISO 9001								
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our organisation has entered a new chapter by issuing the Business Responsibility Sustainability Report, which signifies our adoption of ESG reporting. Thanks to this initiative, we now have more room to expand and can better align ourselves with our international competition. We have modified our work processes and policies to assist in this endeavour. In addition, several ISO standards such as ISO 45001, ISO 26000, ISO 20400 and ISO 37001 are now being implemented. Several of our projects are still in the early phases of development and should be finished on time, it's vital to remember that.								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	RVNL's use of ISO standards, including ISO 26000, ISO 20400 and ISO 37001 demonstrates its commitment to operational excellence and global recognition. The organisation is currently working on several projects and it is committed to continuous development because of its proactive approach to enhance policies and processes. Thanks to its open and globally compliant processes, RVNL has shown a positive trajectory in fulfilling its objectives and pledges.								
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)	We are dedicated to incorporate sustainability and responsibility into our business processes as a responsible corporate entity. Ensuring accountability and transparency in the business sector has advanced significantly with SEBI's introduction of the Business Responsibility and Sustainability Report (BRSR). RVNL is committed to follow the values and rules stated in the BRSR framework and we completely support this endeavour. We think that ethical business practices benefit not just our stakeholders but also the environment and society and that sustainable growth is crucial for long-term success. In our BRSR, we have described our endeavours and accomplishments in several ESG areas in depth such as our social contributions, governance procedures and environmental effects. Strong measures have been put in place to reduce our carbon impact, support diversity and inclusion and maintain the highest moral standards. While acknowledging that we can always do better, we are happy about our progress. We will keep pushing for excellence in sustainability and accountability as we proceed coordinating our objectives with the larger global agenda for sustainable development.								

8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mrs. Anupam Ban, Director (Personnel)
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.	RVNL has a CSR committee at the Board level for overseeing and addressing sustainability-related issues. The Director (Personnel) heads it.
10	Details of Review of NGRBCs by the Company:	

Subject of 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.	As a practice, policies on the Business Responsibility of the Company are reviewed on a need basis by the Board. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies & procedures are implemented.									Need Basis/Ongoing Basis							
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances.	The Company complies with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the MD & CFO to the Board of Directors.									Quarterly								

11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes, the policies are independently assessed and evaluated by CareEdge Advisory.								

12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
a. The entity does not consider the Principles material to its business (Yes/No)										
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)										
d. It is planned to be done in the next financial year (Yes/No)										
e. Any other reason (please specify)										

SECTION C : PRINCIPLEWISEPERFORMANCE DISCLOSURE

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

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

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	-	-	-
Key Managerial Personnel	1	Workshop on Sexual Harassment	100%
Employees	125	1. Leadership Operation 2. Tunnelling 3. CAD Operations	100%
Workers	RVNL does not have any workers	RVNL does not have any workers	RVNL does not have any workers

- 2 Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) 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	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
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- 4 Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, there is an anti-corruption and anti-bribery policy at RVNL. Keeping in mind the BRSR needs, it was implemented in the FY 2022-2023 in accordance with the NGRBC principles.

The policy guarantees legal compliance, clarifies what constitutes bribery and corruption and describes due diligence procedures for outside partners. It focuses on reporting, training and the repercussions of violations. The policy is accessible on RVNL's website and it is regularly monitored and evaluated. In keeping with RVNL's unshakable commitment to ethics, the Board of Directors is in charge of interpretation and revisions.

The company also offers a whistleblower programme that enables voice complaints about any incidents of dishonest or fraudulent behaviour, etc.

Web Link: https://rvnl.org/RVNL_cms/uploads/copolicy/Anti_Bribery_and_Anti_Corruption_Policy.pdf

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	RVNL does not have any workers	RVNL does not have any workers

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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

Not Applicable

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payable	4.63	12.30

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	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/distributors as % of total sales to dealers / distributors	NA	NA
Shares of RPTs in	a. Purchases (Purchases with related parties/ total purchases)	0.17%	0.09%
	b. Sales (Sales to related parties/ total sales)	3.45%	4.76%
	c. Loans & advances (Loans & advances given to related parties / total loans & advances)	75.28%	0.00%
	d. Investments (Investments in related parties / total investments made)	99.38%	99.16%

Leadership Indicators

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

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

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

Yes, every Director of the Company discloses his/her concern or interest in the company or companies, body corporates, firms, or other association of individuals and any change therein, annually or upon any change, which includes the shareholding interest. Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and the role therein. In the meetings of the Board, the Directors abstain from participating in the items in which they are concerned or interested. For identifying and tracking conflicts of interest involving the Directors/ KMPs of the Company, the Corporate Secretarial team maintains a database of the Directors and the entities in which they are interested. This list is shared with the finance department for monitoring and tracking transaction(s) entered by the Company with such parties. Additionally, the Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large.

The Code of Conduct: https://rvnl.org/RVNL_cms/uploads/copolicy/Code_of_conduct-_RVNL.pdf

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

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

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

RVNL does not yet have a defined process in place for sustainable sourcing. Nonetheless, RVNL actively supports procuring from MSME suppliers and advocates for the use of GeM (the Government e-marketplace) for procurement. It is significant to remember that RVNL has a policy in place for sustainable sourcing and is actively striving to create a framework for it.

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

We cannot give a precise percentage of inputs from sustainable sources since we lack a defined approach. Nonetheless, the creation of a policy that gives priority to sustainable buying methods demonstrates our dedication to promote a sustainable supply chain. Since we understand how important sustainability is, we are actively aiming to improve our responsible sourcing initiatives by acquiring ISO 20400 accreditation.

- 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	
(d)	Other waste.	NA

- 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 no, provide steps taken to address the same.

NA

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
No, the company hasn't conducted any LCA					

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

Name of Product / Service	Description of the risk / concern	Action Taken
	Not Applicable	

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	Not Applicable	

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled (MT)	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						
	Not Applicable					

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	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	176	176	100%	176	100%	0	0	176	100%	0	0%
Female	10	10	100%	10	100%	10	100%	0	0	0	0%
Total	186	186	100%	186	100%	10	5.38%	176	94.62%	0	0%
Other than Permanent employees											
Male	202	202	100%	202	100%	0	0	202	100%	0	0%
Female	6	6	100%	6	100%	6	100%	0	0	0	0%
Total	208	208	100%	208	100%	6	2.88%	202	97.12%	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		RVNL does not have any workers.									
Female		RVNL does not have any workers.									
Total											
Other than Permanent workers											
Male		RVNL does not have any workers.									
Female		RVNL does not have any workers.									
Total											

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.80%	1.05%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	Nil	Yes	100	Nil	Yes
Gratuity	100	Nil	Yes	100	Nil	Yes
ESI	0	Nil	No	0	Nil	No
NPS	100	Nil	Yes	100	Nil	Yes

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.

According to the guidelines of the Rights of Persons with Disabilities Act, 2016, RVNL's facilities are indeed accessible to workers and employees with disabilities. RVNL ensures that, in accordance with the requirements set forth in the Rights of Persons with Disabilities Act of 2016, its office spaces are inclusive and accessible for workers and employees with disabilities. The organisation places a high priority on establishing an atmosphere that promotes accessibility by combining the following crucial components:

- 1. Accessibility Ramps:** Wheelchair users and other individuals with mobility assistance may move about the workplace space more easily thanks to the ramps installed.
- 2. Lift Installations:** RVNL has installed lifts that adhere to accessibility requirements in order to guarantee vertical accessibility. This makes it easy for staff members and employees with restricted mobility to go between levels of the office building.
- 3. Special restrooms for people with disabilities:** RVNL facilities include accessible restrooms to meet the requirements of people with disabilities.

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

Yes. RVNL complies with the Rights of Persons with Disabilities Act, 2016 by having an Equal Opportunity Policy. RVNL's policy guarantees legal compliance, defines corruption and directs third-party due diligence while being in line with NGRBC principles and BRSR. It is monitored online, encourages reporting, training and fines and is governed by the Board of Directors who also looks after a whistleblower system.

Web Link: https://rvnl.org/RVNL_cms/uploads/copolicy/Equal_Opportunity_Policy.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	RVNL does not have any workers	RVNL does not have any workers
Female	100%	100%	RVNL does not have any workers	RVNL does not have any workers
Total	100%	100%	RVNL does not have any workers	RVNL does not have any workers

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	RVNL does not have any workers
Other than Permanent Workers	RVNL does not have any workers
Permanent Employees	Employees at RVNL have a variety of channels for resolving concerns, including direct connection with department heads or HR, the CVC platforms, CPGRAMS and the E-sampark Portal. This inclusive strategy also applies to temporary staff members. Grievances are reported via approved means and assessed by a committee that looks into them. Proposed solutions are shared transparently; ensuring that employees are updated throughout the process. This underscores RVNL's commitment to a harmonious work environment achieved by promptly resolving grievances.
Other than Permanent Employees	

7 Membership of Employees and Workers in Association(s) or Unions recognised by the listed entity:

Category	FY 2023-24			FY 2022-23		
	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						
Male	NA					
Female	NA					
Total Permanent Workers						
Male	RVNL does not have any workers					
Female	RVNL does not have any workers					

8 Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	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	378	62	16.4	61	16.1	413	5	1.21%	80	19.37%
Female	16	8	50	-	-	12	5	41.67%	0	0.00%
Total	394	70	17.7	61	15.4	425	10	2.35%	80	18.82%

Category	FY 2023-24				FY 2022-23					
	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)
Workers										
Male	RVNL does not have any workers									
Female										
Total										

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	378	25	6.61	413	413	100%
Female	16	-	0	12	12	100%
Total	394	25	6.35	425	425	100%
Workers						
Male	RVNL does not have any workers					
Female						
Total						

10 Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?	Indeed, RVNL has embraced and put into practice ISO 45001:2018 to guarantee worker safety and health throughout the company. It is now in use at four different places (Corporate office and three PIUs).
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 business adheres to ISO 45001 standards for workplace safety. Hazard identification is based on employee feedback, audits and routine inspections. Thorough risk evaluations measure the exposure, severity and efficacy of controls. Thorough documentation keeps track of risks and safeguards. Comprehensive safety is ensured by proactive danger assessments and employee engagement.
c. Railway Electrification of 528.3 km was also carried out in other than specific Railway Electrification projects as part of Doubling.	NA
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Unemployment benefits and other non-occupational medical treatments are available to entity workers and employees. Beyond the office, we are dedicated to their well-being and will make sure they have access to full healthcare assistance for their general health and wellness. All medical costs are paid back if an official receipt is submitted.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
		(Current Financial Year)	(Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	RVNL does not have any workers	RVNL does not have any workers
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	RVNL does not have any workers	RVNL does not have any workers
No. of fatalities	Employees	NIL	NIL
	Workers	RVNL does not have any workers	RVNL does not have any workers
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	RVNL does not have any workers	RVNL does not have any workers

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

RVNL has implemented a number of safeguards to ensure a healthy and safe work environment. These include putting in accessibility ramps and making it easier for staff members who need mobility aids to move around. In addition, the installation of accessible elevators guarantee vertical mobility, assisting those with restricted mobility between levels. Dedicated restrooms are designed to meet the requirements of people with disabilities. RVNL also adheres to ISO 45001 standards for occupational health and safety. These collective efforts demonstrate RVNL's commitment to create an inclusive and secure work environment for all employees.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14 Assessments for the year:

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

Our steadfast commitment to maintain safety regulations and thorough health and safety evaluations have allowed us to stop these kind of things from happening. By regularly assessing our procedures and working environment, we can quickly resolve any possible risk or issue and provide a safe and responsible work environment for our staff.

Leadership Indicators**1 Does the entity extends any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N). - YES****2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

The company monitors and tracks compliance with statutory dues by contractors who supply third-party resources as part of regular invoice processing checks. Periodic audits are also conducted to ensure compliance.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	RVNL does not have any workers			

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

The company provides skills training from time to time, enabling employees to pursue employment post-retirement or termination.

5 Details on assessment of value chain partners:

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

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

Not Applicable. However, The Code of Conduct of the company expects the value chain partners to adhere to health & safety guidelines and provide good working conditions for all of its employees & workers.

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

To identify its key stakeholders, RVNL employs a comprehensive process that includes a materiality assessment and peer analysis. The materiality assessment evaluates the impact and significance of both internal and external stakeholders on RVNL's operations and long-term sustainability, enabling the company to prioritize stakeholders based on their influence and dependence. RVNL also conducts peer analysis to gain insights into industry-specific stakeholders by studying similar entities in the field of railway and infrastructure. By combining the results of the materiality assessment and peer analysis, RVNL categorizes stakeholders according to their importance and influence. This process allows for effective engagement with key stakeholders, ensuring a thorough understanding of their needs and concerns and incorporating their feedback into the company's strategies and decision-making. RVNL further seeks input from stakeholders to gather their opinions on the company's vision, ESG practices, and business actions.

2 List stakeholder groups identified as key stakeholder 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 or any 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 Investor/ Shareholder	No	Annual General Meetings, Website, Stock Exchange Websites, Investor Conferences, E-mails	Annual	Business Performance, Corporate Governance, Major work orders, etc.
2 Government/ Regulator	No	E-mails, Meetings	As and when required	Regulatory matters, Business Activities
3 Employees	No	Employee Portal, Meetings, E-mails, Notice Board, Website	Ongoing	Information, Events, Trainings, Business Activities
4 Vendors/ Contractors	No	E-mails, Calls, Website, Newspapers	Ongoing	Business Activities
5 Societies / Communities	Yes	E-mails, Calls, Meetings	As and when required	Audits, Feedbacks, Social Issues

Leadership Indicators

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

At RVNL, the stakeholder engagement mechanism plays a crucial role in strengthening and diversifying stakeholder relationships. This, in turn, helps to identify key material issues affecting the Company's growth. The stakeholder engagement and materiality assessment conducted in FY 2023-24 led to prioritize material issues, mapping relevant risks and developing risk mitigation strategies. The main outcome of the stakeholder engagement exercise was the identification and prioritization of material issues related to environmental, social, governance, and economic aspects. These identified material issues were then presented to the highest governing member and the Board for feedback and guidance in shaping the Company's sustainable growth model. To ensure ongoing engagement with internal and external stakeholders and the identification of key material issues affecting them, the stakeholder engagement exercise undergoes regular reviews.

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

Yes, RVNL has always maintained a regular and proactive engagement with the Company's key stakeholders, allowing it to effectively work on its ESG strategies and be transparent about the outcomes. In response to current regulations and interactions with stakeholders, the Company performs periodic evaluations to update and revise policies as needed.

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

For more information please refer to our CSR Page at <https://rvnl.org/csr>

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 2023-24 Current Financial Year			FY 2022-23 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	186	Nil	Nil	185	10	5.41%
Other than permanent	208	Nil	Nil	240	5	2.08%
Total Employees	394	Nil	Nil	425	15	3.53%
Workers						
Permanent	RVNL does not have any workers					
Other than permanent						
Total Workers						

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 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	186	0	0%	186	100%	177	0	0%	177	19.37%
Male	176	0	0%	176	100%	8	0	0%	8	0.00%
Female	10	0	0%	10	100%					
Other than permanent										
Male	202	0	0%	202	100%	236	0	0%	236	100%
Female	6	0	0%	6	100%	4	0	0%	4	100%
Workers										
Permanent										
Male										
Female										RVNL does not have any workers
Other than permanent										
Male										
Female										RVNL does not have any workers

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	2,61,899	1	2,52,920
Key Managerial Personnel	4	2,61,899	2	1,64,710
Employees other than BoD and KMP	378	99,870	16	79,070
Workers		Nil		Nil

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

Safety Incident/Number	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	2.72%	1.96%

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

5 Describe the Internal Mechanisms in place to redress grievances related to human rights issues.

RVNL is committed to upholding human rights and ensuring that all individuals are treated with dignity and respect. We recognize the importance of addressing human rights complaints effectively. To achieve this, we have implemented a comprehensive framework that provides various channels for stakeholders to report their concerns. The CPGRAMS (Centralized Public Grievance Redress and Monitoring System) offers a convenient platform for lodging complaints, ensuring transparency and timely resolution. In addition, our Sampark Portal serves as a user-friendly interface that facilitates direct communication and engagement, allowing stakeholders to share their feedback and grievances directly with us. For those who prefer traditional channels, we welcome direct letters and value written correspondence as a means for meaningful dialogue.

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

	FY 2023-24 Current Financial Year			FY 2022-23 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	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	1	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human rights related issues	8	0	NA	0	0	NA

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

To avoid unfavourable outcomes in situation of harassment and discrimination, RVNL employs a number of crucial procedures. First, keeping complainants' identity private to protect them from reprisals and promotes reporting. The impartiality and reliability of the results are ensured by conducting an impartial inquiry by an independent party. Complainants are assisted in navigating the investigative process by providing them with strong support such as counselling and legal aid. RVNL implements remedial measures, such as fines, payments, or policy improvements, in response to verified claims. These steps guarantee fair handling of complaints. In order to create a work environment where discrimination and harassment are not allowed, RVNL has also implemented a clear anti-harassment policy provides thorough training and cultivates a respectful culture. Through the use of these processes, RVNL fosters a welcoming and secure atmosphere that encourages impartial grievance investigations and protect complainants from unfavourable outcomes.

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

Indeed, human rights obligations are a fundamental component of our contracts and economic agreements. We are dedicated to uphold the rights and welfare of every person involved in our operations by abiding the Factory Act and Indian Labour Codes.

10 Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at Workplace	100%
Wages	100%
Others - please specify	NA

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

Due to our commitment to uphold labour standards and providing ongoing oversight, we have successfully maintained a safe and responsible work environment for our employees while ensuring compliance. Any issues identified during evaluations would receive top priority attention and appropriate remedial action would be taken in accordance with our policies.

Leadership Indicators

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

Not Applicable

2 Details of the scope and coverage of any Human Rights Due-Diligence conducted.

No Human Rights Due Diligence is conducted

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

Yes, most of the locations are accessible to differently abled persons.

4 Details on assessment of value chain partners:

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

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

Not Applicable

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

Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year) (Giga Joules)	FY 2022-23 (Previous Financial Year) (Giga Joules)
From renewable sources		
Total electricity consumption (A)	610.92	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	610.92	-
From non-renewable sources		
Total electricity consumption (D) (GJ)	8,338.08	5,345.11
Total fuel consumption (E) (GJ)	1,97,357.13	112284.85
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	2,05,695.13	117,629.96
Total energy consumed (A+B+C+D+E+F)	2,06,306.13	117,629.96

Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations) (In lakhs)	0.0000009493	0.00000058
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	The company doesn't have international operations hence not applicable	The company doesn't have international operations hence not applicable
Energy intensity in terms of physical output	-	-
Energy intensity (optional) - per employee	-	-
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

- 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 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third-party water (tanker)	7973	22207.20
(iv) Seawater / Desalinated water	0	0
(v) Water from Municipal Corporation	11055.5	22207.20
(vi) Water Bottles	8328.9	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	27357	22207.20
Total volume of water consumption (in kilolitres)	27357	22207.20
Water intensity per rupee of turnover (Total water consumption / Revenue from Operations)	0.0000001259	0.0000001095
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from Operations adjusted for PPP)	The company doesn't have international operations hence not applicable	The company doesn't have international operations hence not applicable
Water intensity in terms of physical output	-	-
Water intensity (optional) - per employee	-	-

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 - Yes, by ENEN Green Services Private Limited.

- 4 Provide the following details related to water discharged:

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	657.6	-
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 - Reused at site	43300	-
Total water discharged (in kilolitres)	43957.60	-

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

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

Since the operational control is with the sub-contractors to carry out the projects hence RVNL has not implemented Zero Discharge Mechanism.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Not Applicable to the operations of RVNL	
Sox		
Particulate Matter (PM)		
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 -Yes, by ENEN Green Services Private Limited.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2 equivalent	13208.78	7,707.44
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MT CO2 equivalent	1,656.04	1,060.60
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO2 equivalent / rupees	0.0000000684	0.0000000432
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	The company doesn't have international operations hence not applicable	The company doesn't have international operations hence not applicable	The company doesn't have international operations hence not applicable
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) - per employee	-	-	-

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 -Yes, by ENEN Green Services Private Limited.

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

No. RVNL does not have any projects as such.

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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)		0.08
E-waste (B)	0.08	0.22
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.015	0.13
Radioactive waste (F)	-	-
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil). Please specify, if any. (G)	2	-
Other Non-hazardous waste generated (H) - Solid Waste	3.41	1.03
Total (A+B + C + D + E + F + G + H)	5.50	1.46
Waste intensity per rupee of turnover (Total waste generated / Revenue from Operation)	0.0000025	0.00000067
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from Operation adjusted for PPP)	The company doesn't have international operations hence not applicable	The company doesn't have international operations hence not applicable
Waste intensity in terms of physical output	-	-
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	3.35	1.85
(iii) Other recovery operations	0	0
Total	3.35	1.85
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	1.85
(iii) Other disposal operations	2.15	-
Total	2.15	1.85

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 -Yes, by ENEN Green Services Private Limited.

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

RVNL implements a range of waste management practices to ensure effective disposal, environmental responsibility, and regulatory compliance. These practices include source segregation of waste, recycling and reuse initiatives. The company's dedication to sustainability and safety is evident in its core approach, which emphasizes ongoing enhancements and strict adherence to regulations.

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
	As RVNL receives its clearances from the Ministry of Railways, the entity does not have operations or offices in ecologically sensitive areas that require separate environmental approvals or clearances.		

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

13 Is the entity compliant with the applicable environmental laws/ 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:

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 courts	Corrective action taken, if any
RVNL complies with all the Environmental Laws				

Leadership Indicators

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

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

- (i) Name of the area _____ RVNL doesn't have any projects in the water stress area
(ii) Nature of operations _____

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater	Not Applicable	Not Applicable
(iii) Third party water	Not Applicable	Not Applicable
(iv) Seawater / Desalinated water	Not Applicable	Not Applicable
(v) Others	Not Applicable	Not Applicable
Total volume of water withdrawal (in kilolitres)	Not Applicable	Not Applicable
Total volume of water consumption (in kilolitres)	Not Applicable	Not Applicable

Water intensity per rupee of turnover (Water consumed / turnover)	Not Applicable	Not Applicable
Water intensity (optional) - the relevant metric may be selected by the entity	Not Applicable	Not Applicable
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment - please specify level of treatment	Not Applicable	Not Applicable
(ii) Into Groundwater	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment - please specify level of treatment	Not Applicable	Not Applicable
(iii) Into Seawater	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment - please specify level of treatment	Not Applicable	Not Applicable
(iv) Sent to third-parties	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment - please specify level of treatment	Not Applicable	Not Applicable
(v) Others	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment - please specify level of treatment	Not Applicable	Not Applicable
Total water discharged (in kilolitres)	Not Applicable	Not Applicable
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 Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)			
Total Scope 3 emissions per rupee of turnover Total Scope 3 emission intensity (optional) - per employee			
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

The company is in the process of calculating the Scope 3 emissions and will disclose them in the coming years

3 With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

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

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

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

All safety equipment, physical tools and backup plans are available on-site to address emergent situations. There is ample equipment, tools and manpower for disaster management.

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

All precautionary measures are being taken per government-prescribed pollution, environment, fire, and forest norms.

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

Nil

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.

One

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)
1	SCOPE	National

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

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

Leadership Indicators

1 Details of public policy positions advocated by the entity:

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly / Others – please specify)	Web Link, if available
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The Company through trade bodies and associations put forth several suggestions with respect to the economy in general and the Infrastructure in particular

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 details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1 Nivedita Nursing hostel at Ramakrishna Mission Sevashrama Charitabale hospital, Vrindavan	Schedule VII (iii)	15.03.2024	Yes	Highly strategic project as hostel residents find employment immediately after training completion and graduating students are highly sought after in other medical institutions.	https://rvnl.org/csr
2 180 bedded ward named as Sarada Block at Ramakrishna Mission Sevashrama Charitable Hospital, Vrindavan, District Mathura (UP)	Schedule VII (i)	15.03.2024	Yes	Highly strategic project as the hospital provides low cost and quality treatment and is the preferred option for families requiring treatment in the district. The hospital has high potential for collaborating with government for expanding the reach and utilization of government schemes. RVNL may consider funding Green Hospital Concepts and Design for enhanced quality and patient safety. This is also aligned with RVNL ESG strategy.	https://rvnl.org/csr
3 Cardiac Cathlab	Schedule VII (i)	16.03.2024	Yes	Do	https://rvnl.org/csr
4 Kitchen Cum Dining Hall, Named as Annapurna Dham at Ramakrishna Mission Sevashrama Charitable Hospital, Vrindavan, District Mathura (UP)	Schedule VII (i)	16.03.2024	Yes	Medium Strategic project. Food security and high-quality food is provided to patients free of cost, but patient families were not found to be users of the dining facility on the day of visit. Percentage of Patient families' users of the facility may be increased in the next phase through outreach, signage at hospital premises and information sharing.	https://rvnl.org/csr

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
5 Hostel for hundred twenty tribal and underprivileged boys at Ramakrishna Mission Vivekananda Society, Sakshi, Jamshedpur in the Aspirational District of Purbi Sighbum, Jharkhand.	Schedule VII (ii)	18.03.2024	Yes	Highly strategic project as RKM has a wide network and undertakes extensive outreach with industries and industry bodies for placements, higher studies and student welfare. Documentation process can be improved through digitalization for improved communication, tracking of students and reporting.	https://rvnl.org/csr
6 School building for 1200 students at Ramakrishna Mission Vivekananda Society, Sakshi, Jamshedpur in the Aspirational District of Purbi Sighbum, Jharkhand.	Schedule VII (ii)	18.03.2024	Yes	Medium Strategic project. The percentage of students belonging to economically and/or socially disadvantaged families may be increased in the next phase through outreach and alumni networks.	https://rvnl.org/csr
7 Senior Boys Hostel at Ramakrishna Mission Ashrama, Mayapur in the Aspirational District Narayanpur, Chhattisgarh.	Schedule VII (iii)	21.03.2024	Yes	Highly strategic project in a politically disturbed location. Residential Schooling is highly effective in the location for students' physical safety, access to quality education, health and food security. Documentation process can be improved through digitalization for improved communication, tracking of students and reporting.	https://rvnl.org/csr
8 Hostel for tribal boys at kundla and Akebeda in the Aspirational District of Narayanpur, Chhattisgarh.	Schedule VII (iii)	21.03.2024	Yes	Highly strategic project in a politically disturbed location. Residential Schooling is highly effective in the location for students' physical safety, access to quality education, health and food security. Documentation process can be improved through digitalization for improved communication, tracking of students and reporting.	https://rvnl.org/csr

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
9 Hostel for Tribal Girls at kundla, Akabeda, Kutul, Irrakbhatti and Kamchadal in the Aspirational District of Narayanpur, Chhattisgarh.	Schedule VII (iii)	22.03.2024	Yes	Highly strategic project in a politically disturbed location. Residential Schooling is highly effective in the location for students' physical safety, access to quality education, health and food security. Documentation process can be improved through digitalization for improved communication, tracking of students and reporting.	https://rvnl.org/csr

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 INR)
NA						

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

We take all concerns about our CSR initiatives seriously and welcome your feedback. Our CSR Department promptly acknowledge and investigate complaints, aiming for swift resolution and implementing preventive measures. We maintain open communication with complainants and value their feedback. We keep comprehensive records for transparency and accountability. Our commitment is to uphold CSR principles and ensure stakeholder satisfaction.

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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	35.18%	41.97%
Directly sourced within India	100%	100%

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

Location	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Rural	Nil	Nil
Semi-Urban	Nil	Nil
Urban	Nil	Nil
Metropolitan	Nil	Nil

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Nil	NA

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

S. No.	State	Aspirational District	Amount Spent (in INR)
1	Chhattisgarh	Narainpur	3 Crore
2	Jharkhand	Ranchi	1 Crore
3	Jharkhand	Purbi Singhbhum	2 Crore
4	Odisha	Malkangiri	51.76 Lakh
5	Odisha	Rayagada	50 Lakh
6	Uttrakhand	Haridwar	10 Lakh
7	Haryana	Mewat (Nuh)	13.67 Lakh

- 3 (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
- (b) From which marginalized /vulnerable groups do you procure?
- (c) What percentage of total procurement (by value) does it constitute?
- No, the company does not have any preferential procurement policy focusing on suppliers from marginalized or vulnerable groups. The company issues tenders to contractors to carry out the projects on behalf of RVNL.

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating Benefit Shares
				Not Applicable

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

Name of authority	Brief of the Case	Corrective action taken
		Not Applicable

- 6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Women empowerment & Educational Support to 400 under privileged children and Health Support	21400	100%
2	Hostel facilities for 240 tribal boys each in Kutul, Irrakbhatti & Kchhapal in the Aspirational District of Narainpur	720	100%
3	To provide hostel facilities for female nursing staff in Varanasi (U.P) RKM Charitable hospital	30	100%
4	To provide skill development training facility for tribal & rural youths at Morabadi in the Aspirational District of Ranchi	100	100%
5	School Building for 1200 underprivileged girls' students in the Aspirational District of Purbi Singhbhum	1200	100%
6	To provide infrastructure facilities in five schools in Chamoli, Rudraprayag & Tehri Garhwal Districts	1300	100%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
7	To provide medical equipment to RK's Mother Teresa Foundation Healthcare Centre, Secunderabad	47	100%
8	Provide Livelihood enhancement project by promoting beekeeping enterprise in Tehri Garhwal	20,000	100%
9	To provide Livelihood enhancement projects to girls in Shopia, Pulwama & Kulgam District J&K	200	100%
10	Healthcare infrastructure facilities at Swastha-Sanyam Kendra, Bijnor (UP)	3300	100%
11	Conservation of natural resources and maintain quality of soil & water at District Rudraprayag, Uttrakhand	5000	100%
12	Administrative Expenses	NA	NA
13	Construction of 1 st floor in skill development building & 2 nd & 3 rd floors of hostel building for skill development program of underprivileged youths & women & for hostel facilities of trainees at Jaipur, Rajasthan	6000	100%
14	To provide 4-storied academic-cum-welfare building for women empowerment school building in Ramakrishna Sarada Mission Sister Nivedita Heritage Museum & Knowledge Centre at Bagh Bazar, Kolkata	1050	100%
15	To provide mobile medical van to Ramakrishna Sarada Mission Siriti, for their Charitable dispensary	4571	100%
16	Providing pilgrimage block at Sri Kedarnath 'Dham Charitable Trust in the District of Rudraprayag, Uttrakhand for restoration of buildings & sites of historical importance	15,000,00	100%
17	Construction of 3 storied kindergarten school building for girls at Ramakrishna Sarada Mission, Shiksha Mandir, Kolkata	220	100%
18	Health support in the existing health centre at Guniyari village, District Bilaspur, Chhattisgarh	40,000	100%
19	Jan Arogya community healthcare program in the District of Gautam Buddha Nagar	15,600	100%
20	To provide toilet blocks 5 different locations in Varanasi, Uttar Pradesh	1,00,000	100%
21	Sustainable livelihood program for women at Khora Village, District Ghaziabad (UP)	160	100%
22	To provide sewage treatment plant (STP) of 500 KLD to convert sewage water into re-usable water at Mathur Railway Station (UP)	2,19,00,000	100%
23	To provide 150 Anganwadi kits in the District of Varanasi (UP)	150	100%
24	To promote nationally recognised sport viz 20 th Winter Deaflympics (Alpione Skiing) to Ms Ameesha Chauhan D/o Sub Maj & Hony Lt Ravindra Singh Chauhan of Dehradun, Uttrakhand	1200	100%
25	Skill development training in nursing assistant course and domestic electrical solution course for youth (men & women) to generate employment at Devlali, District Nasik Maharashtra	240	100%
26	Construction of RCC Culvet (Puliya) at Milkapur, Nalanda, Bihar as rural development project	500	100%
27	To provide 10 TATA ACE CNG GOLD vehicles for distribution of food free of cost to slum area, orphans, old age people, laborers, deprived section of society & victim of natural disasters in Delhi NCR, Haryana & UP under the "Food for Life" for eradicating hunger, poverty & malnutrition	21000	100%
28	Plantation of trees to increase the tree, local biodiversity & environmental sustainability at Khurja & Delhi	NA	NA
29	To provide digital smart library facilities for tribal girls & boys students in the Aspirational District of Malkangiri Odisha"	5700	100%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
30	To provide gymnastics & yoga facilities & to promote sports for 700 residential tribal boys of Ramakrishna Mission Ashrama, Hatamuniguda, in the Aspirational District of Rayagada, Odisha	700	100%
31	To provide infrastructure facilities in the M.P.P. School Prakashraopeta, Unduru, District Samalkota, AP”	150	100%
32	For Replacement of 10 years old 20KVA Gen set for power back-up to Ramakrishna Math, Naora”	400	100%
33	Skill development of Master Trainers & youth on drug abuse prevention at Haridwar in the Aspirational District of Haridwar, Uttrakhand”	10,600	100%
34	To provide infrastructure facilities for value orientation, man making & character-building education system at Ramakrishna Mission, New Delhi	1000	100%
35	“Construction of 2 nd floor at Sarada Block of charitable Hospital of Ramakrishna Mission Sevashrama, Vrindavan, District Mathura (UP)”	7800	100%
36	Jan Arogyam Community Healthcare program at Kiranj village in the Aspirational District of Nuh, Haryana	11,500	100%
37	Construction of PCC road in village-Murarapur, District Nalanda, Bihar” for Rural development	700	100%
38	Installation of Rooftop 25 KW Solar Power Plant at Ramakrishna Mission (RKM), Khetri, District-Jhunjhunu Rajasthan” for environmental sustainability	16850	100%

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.

As RVNL primarily serves the Indian Railways and does not directly cater to retail customers, it receives complaints through direct communication via mail and letters from the Ministry. Additionally, RVNL utilizes the CPGRAMS portal, which serves as an effective mechanism for receiving complaints. Through this portal, consumers can submit their grievances and feedback, allowing RVNL to promptly address and resolve any issues.

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

As a percentage of total turnover

Environmental and social parameters relevant to the product	100%. The products of the Company include construction of the railway bridges and tracks, hence recycling and disposal do not apply to our business, but safety provisions within the project, and during development
Safe and responsible usage	are handled in a structured manner
Recycling and/or safe disposal	

3 Number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Remarks Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	0	NA	Nil	0	NA
Advertising	Nil	0	NA	Nil	0	NA
Cyber-security	Nil	0	NA	Nil	0	NA
Delivery of Products	Nil	0	NA	Nil	0	NA
Quality of Products	Nil	0	NA	Nil	0	NA
Restrictive Trade Practices	Nil	0	NA	Nil	0	NA
Unfair Trade Practices	Nil	0	NA	Nil	0	NA
Other	Nil	0	NA	Nil	0	NA

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		Not Applicable

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, RVNL has a policy on 'Cyber Security and Data Privacy'. It ensures safeguarding data integrity, availability, and confidentiality. It covers all stakeholders and emphasizes compliance with data protection regulations. RVNL commits to implement measures for risk assessment, employee training, vendor compliance, incident reporting, and disaster recovery. With an accountable approach, the policy aligns with applicable legislation, promoting secure data handling and storage.

Web Link: https://rvnl.org/RVNL_cms/uploads/copolicy/Cyber_Security_and_Data_Privacy_Policy.pdf

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

Not Applicable

7 Provide the following information relating to data breaches:

a. Number of instances of data breaches	NA
b. Percentage of data breaches involving personally identifiable information of customers	NA
c. Impact, if any, of the data breaches	NA

Leadership Indicators

1 Channels / Platforms where information on products and services of the entity can be accessed (provide web link, if available).	The Company's website provides detailed information on the projects implemented across the country. - Website - https://rvnl.org/home
2 Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	Various measures are taken during the construction of the projects and maintenance.
3 Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services	Through E-mail, Text messages, social media
4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	The company provides information about its projects, including various features of the projects Not Applicable since the company does not cater to retail customers and deals directly with the Ministry of Railways.

INDEPENDENT ASSURANCE STATEMENT

To,
Rail Vikas Nigam Limited
Plot No. 25, First Floor, August Kranti Bhawan, Africa Ave,
Bhikaji Cama Place, RK Puram, New Delhi 110066

Independent Limited Assurance Statement on Identified Sustainability Information in Rail Vikas Nigam Limited's Business Responsibility and Sustainability Report (BRSR) FY 2023-24 pursuant to the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Rail Vikas Nigam Limited

We have undertaken to perform a limited assurance engagement, for Rail Vikas Nigam Limited ("the Company") vide our engagement letter dated June 07, 2024 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility & Sustainability Report (the "BRSR" or "the Report") of the Company for the year ended March 31, 2024. This engagement was conducted by a multidisciplinary team including assurance practitioners and environmental engineers and specialists.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2024, is summarised in Appendix 1 to this report. Our limited assurance engagement was with respect to the financial year ended March 31, 2024 information only. Our limited assurance engagement was with respect to the year ended March 31, 2024 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the Report and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core" as detailed in Appendix 1 to this report (the "Criteria"), which is a subset of the BRSR, consisting of a set of KPIs/ metrics under nine Environmental, Social and Governance ("ESG") attributes under BRSR Core - Framework for Assurance and ESG Disclosures for value chain as specified by SEBI vide Circular Dated July 12, 2023 ("SEBI BRSR Core Circular"), for the reporting period April 1, 2023 to March 31, 2024 ("FY 2023-24").

Management's Responsibilities

The Company's Management is responsible for determining the Reporting Boundary of the BRSR,

selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

Inherent Limitations

To prepare the company's BRSR information, management must establish or interpret criteria, assess the relevance of the information to be included, and make estimates and assumptions that impact the reported data. Certain BRSR Core metrics, such as GHG emissions, water footprint, and energy footprint, involve significant inherent measurement uncertainty due to their estimation nature. Even with sufficient and appropriate evidence to support our opinion, this does not eliminate the uncertainty associated with these amounts and metrics.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") and the

International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code") issued by the International Ethics Standard Board for Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behavior.

ENEN Green Services Private Limited (the "Firm" or "ENEN") applies Standard on Quality Control 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", the International Standard on Quality Management ("ISQM") 1 "Quality Management for Firms that perform Audits or Reviews of Financial Statements, or Other Assurance or Related

Services Engagements" and ISQM 2 "Engagement Quality Reviews," and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained.

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information', and International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statements, both issued by the International Auditing and Assurance Standards Board (collectively referred to as "the Standards"). These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider. A materiality level of 10% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

Assurance Scope

The assurance has been provided for identified sustainability indicators presented by RVNL in its Report. The assurance boundary included data and information for the operations of RVNL at a group level in accordance with SEBI's BRSR guidelines. Our scope of assurance included verification of data and information on selected disclosures reported in Appendix I.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.

Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we express a limited assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

Exclusions

Our limited assurance scope excludes the following, and therefore we do not express a conclusion on the same:

Operations of the Company other than the Identified Sustainability Information listed in Appendix 1;

Aspects of the BRSR and data or information (qualitative or quantitative) included in the BRSR, other than the Identified Sustainability Information;

Limitations of our Audit

Data and information outside the defined reporting period i.e., the financial year ended March 31, 2024; and

The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/or data.

Limited Assurance Conclusion

Based on the information and documents provided to us, procedures we have performed and the evidence we have obtained, we are of the view that the BRSR Core Attributes listed in Appendix I and as disclosed in the Company's BRSR for financial year 2023-24 have been reported in accordance with the Criteria mentioned below:

Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended;

Business Responsibility and Sustainability Reporting Requirements for listed entities per

Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023; and SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and clarifications thereto issued by SEBI.

Other Matter

The BRSR section of the Integrated Report of the Company includes certain information pertaining to the financial year ended March 31, 2024 prepared on a consolidated basis (unless otherwise stated), which is not comparable with current year information and is not audited or reviewed.

Restriction on Use

Our work was performed solely to assist you in meeting the reporting requirements. This deliverable has been issued solely at the request of the Board of Directors of the Company to whom it is addressed, solely for reporting the Company's sustainability performance and activities and for publishing the same as a part of the BRSR forming part of the Company's Integrated Report. Accordingly, we accept no liability to anyone, other than the Company. Our deliverable should not be used for any other purpose or by

any person other than the addressees of our deliverable. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.



For ENEN Green Services Private Limited

Ruchika Sharma

Firm Registration Number: U93000HR2014PTC051801

Director and Lead Reviewer

Place: Delhi, India

AA1000-000-524

Date: 31 July, 2024

APPENDIX 1

List of BRSR Core KPIs

SN	PRINCIPLE & SN INDICATOR REFERENCE	ATTRIBUTE	PARAMETERS (KPIs)
1	Principle 6-E7	Green-house gas (GHG) footprint	<ol style="list-style-type: none"> 1. Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO₂e) into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 3. GHG Emission Intensity (Scope 1+2) <ol style="list-style-type: none"> a. Total Scope 1 and Scope 2 emissions (MT) /Total Revenue from Operations adjusted for PPP
2	Principle 6-E3 & E4	Water footprint	<ol style="list-style-type: none"> 1. Total water consumption 2. Water consumption intensity <ol style="list-style-type: none"> a. Water Intensity per rupee of turnover adjusted for PPP 3. Water Discharge by destination and levels of Treatment
3	Principle 6-E1	Energy footprint	<ol style="list-style-type: none"> 1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity <ol style="list-style-type: none"> a. Energy Intensity per rupee of turnover adjusted for PPP
4	Principle 6-E9	Embracing circularity- details related to waste management by the entity	<ol style="list-style-type: none"> 1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste. Please specify, if any. (G) 8. Other Non-hazardous waste generated (H). Please specify, If any (Break-up by composition ie, by materials relevant to the sector) 9. Total waste generated ((A+B+C+D+E+F+G+H) 10. Waste intensity a. Waste Intensity per rupee of turnover adjusted for PPP 11. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method
5	Principle 3-E 1(c) & E11	Enhancing Employee well-being & Safety	<ol style="list-style-type: none"> 1. Spending on measures towards well-being of employees and workers-cost incurred as a % of total revenue of the company 2. Details of safety-related incidents for employees and workers (including contract workers, e.g. workers in the company's construction sites) <ol style="list-style-type: none"> a. Number of Permanent Disabilities b. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c. No. of fatalities

SN	PRINCIPLE & SN INDICATOR REFERENCE	ATTRIBUTE	PARAMETERS (KPIs)
6	Principle 5- E3(b) & E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints related to POSH <ol style="list-style-type: none"> Total Complaints on Sexual Harassment (POSH) reported. Complaints on POSH as a % of female employees/ workers Complaints on POSH upheld
7	Principle 8-E4 & E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases: Directly sourced from MSMEs or small producers and from within India 2. Job creation in smaller towns wages paid to people employed in smaller towns (permanent or non-permanent/ on contract) as % of total wage cost
8	Principle 9-E7 Principle 1-E8	Fairness in Engaging with Customers & Suppliers	1. Instances involving the loss or breach of customer data as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Principle 1-E9	Open-ness of Business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties <ol style="list-style-type: none"> Purchases from trading houses as % of total purchases Number of trading houses where purchases are made. Purchases from top 10 trading houses as a % of total purchases from trading houses Sales to dealers/distributors as a % of total sales Number of dealers/ distributors to whom sales are made. Sales to the top 10 dealers/distributors as % of total sales to dealers/distributors. 2. Loans and advances & investments with related parties <ol style="list-style-type: none"> Purchases Sales Loans & advances Investments